

2023 Annual Comprehensive Financial Report



**For the Year Ended
December 31, 2023**

MONTGOMERY COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2023



*Prepared by the Accounting Department
of the Montgomery County Auditor's Office*

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MONTGOMERY COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023

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Introductory Section

MONTGOMERY COUNTY, OHIO
TRANSMITTAL LETTER



June 27, 2024

Honorable Deborah A. Lieberman, Commissioner
Honorable Carolyn Rice, Commissioner
Honorable Judy Dodge, Commissioner

Citizens of Montgomery County,

I am pleased to present the Montgomery County Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities.

Responsibility for both the accuracy of the data, and the completeness and fairness of this report, including all disclosures, rests with the County's management and specifically, the Accounting Department of the Montgomery County Auditor's Office. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various departments of Montgomery County. All disclosures necessary to enable the reader to gain an understanding of Montgomery County's activities have been included.

The County utilizes an automated accounting and financial management information system that provides the capability to prepare financial statements based on generally accepted accounting principles (GAAP) for governments. This system, which is used by all operations of the County, is the basis for the County's accounting and budgetary controls. The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that: (1) financial transactions are processed in accordance with management's authorizations; (2) transactions comply with County policies and Ohio law; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. The County's day-to-day accounting and budgetary records are maintained on a basis other than GAAP. The accounting records are converted to the appropriate GAAP basis for financial reporting purposes. A more detailed discussion of the basis of accounting and budgetary controls, along with a reconciliation of the GAAP and budgetary basis can be found in Notes B and D, respectively.

Included in this report is an Auditor of State's unmodified opinion on the County's operations and financial position, as well as its existing assets, deferred outflows of resources, liabilities and deferred inflows of resources as reported in the financial statements, for the year ended December 31, 2023. The annual, independent audit performed in accordance with Generally Accepted Government Auditing Standards (which also meets Federal single Audit requirements) of the County's financial statements is part of the annual preparation of an Annual Comprehensive Financial Report. This annual, independent audit continues to review, comment on and, thereby, strengthen the County's accounting and budgetary controls. The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on page 18 of the financial section of this report.

MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)

PROFILE OF THE GOVERNMENT

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 533,800 people reside within the County's 462 square mile area, making Montgomery County the fifth most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the fiscal officer and property tax assessor for the County. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, Juvenile Judges, Court of Appeals Judges, and the Probate Judge are also elected on a countywide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison between the Board of County Commissioners, other County elected officials, designated boards, and other units of government.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance-related services, civil and criminal justice system service, road and bridge maintenance, and other general and administrative support services. The County also operates several Enterprise Funds that include a water system, wastewater system, solid waste management system, an intermediate care facility for persons with profound intellectual and/or developmental disabilities, and two public parking garages in addition to two employee-only parking garages.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities, and functions which are not legally separate from the County and whose corporate powers the County holds. Also included in the reporting entity are any component units or legally separate organizations for which there is a fiscal dependency and financial benefit/burden relationship with the County or for which the County has determined exclusion could result in incomplete or misleading financial data. The County has included two such organizations: Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation and the Montgomery County Land Reutilization Corporation, as discrete presentations, in its reporting entity. Note A of the basic financial statements provides a complete discussion of the reporting entity.

The Montgomery County Treasurer serves as the custodian of, and investing authority for, all County funds, pursuant to state law. The Treasurer also works closely with the County's Investment Advisory Committee to direct the investment policies of the County. The basic objectives of Montgomery County's investment program are to ensure the safety of public funds by protecting investment principal; to maintain sufficient liquidity to meet the County's operating requirements; and to attain the maximum yield possible consistent with the first two objectives. Monies held in the County Treasury are pooled for the purpose of investment management. Investment income is distributed on the basis of the average daily balance of those funds eligible to receive investment income, as prescribed by Ohio Law, to the average daily balance of the total County Treasury, with the General Fund receiving the balance of the earnings. Investment earnings and other interest are an important source of General Fund revenues. Additional information on the cash management function is contained in Note F of the basic financial statements.

Ohio, by statute and court decision, retains only limited tort immunity for local governments. In addition to potential tort liabilities, the County is liable for employee workers' compensation claims, employee health care claims, plus the risk of casualty loss to real and personal property owned by the County and must provide faithful performance bonds for certain County officials. Except for property and liability coverage which the Board of Developmental Disabilities Services obtains on its own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains self-funding programs for employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, including those applicable to a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators

MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)

and the County. Additional information regarding risk management is contained in Note J to the basic financial statements.

ECONOMIC CONDITIONS AND EMPLOYMENT

The strength of the Dayton area economy is derived from the importance of its aviation and aerospace industries, coupled with its diverse economic base and its geographic location, with ready access to some of the largest markets in North America. The manufacturing transportation, warehousing and logistics industries remain strong in the region. Development efforts continue to further diversify the economic base, leveraging technology sectors and the research and development activities at Wright-Patterson Air Force Base.

While inflation was a challenge to both nationally and the region in 2022, there was a marked decrease in inflation rates in 2023. Inflation in the East North Central region which includes Ohio and four other states was at an average of 8.1% in 2022 and 3.9% in 2023, marking a 4.2% decrease. This demonstrates the current era of economic stability being experienced across the region and the country.

Employment numbers for Montgomery County have improved slightly. The 2023 annual average unemployment rate for the County was 3.8%, which was a decrease of 0.3% from the 2022 annual average. The unemployment rate in December was 3.3%, below the national rate of 3.7%, and below the State rate of 3.6%. The Ohio Department of Job & Family Services reports that for the Dayton metropolitan area the workforce in nonagricultural wage and salary employment increased by 3,600 jobs over the year and increases also occurred in health care and social assistance, up 2,200 jobs, hospitals, up 1,000 jobs, State government, up 100 jobs, federal government, up 300 jobs, and local government, up 600 jobs. There was a decrease in trade, transportation, and utilities, down 600 jobs, and financial activities, down 300 jobs.

Some of the largest for-profit employers in the Dayton metropolitan area include Kettering Health Network, Premier Health Partners, Dayton Children's Hospital, and Meijer Inc. Many of the area's largest employers are hospitals or medical centers, which provide specialized medical services to patients from outside the area. Additionally, some of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs approximately 35,000 individuals. Montgomery County and the Dayton region continue to work diligently to diversify its economic base and leverage its technology sectors and the research and development activities at Wright-Patterson Air Force Base.

At the end of the year, Montgomery County employed approximately 4,570 individuals. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The Collective Bargaining Law also designates those actions that constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days' written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Ohio Patrolmen's Benevolent Association; The Professionals Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; and The Dayton Public Service Union.

LONG-TERM FINANCIAL PLANNING

The County has applied a long-term financial planning approach to its ongoing needs for more than two decades in order to identify financial issues for some of the County's major funds. Elements include planning processes and allocation methodology, capital issues, financial projections, and general economic trends. For governmental activities, a major focus of long-term financial planning starts with the General Fund financial planning process and the forecasting of revenues and expenditures as documented in the General Fund Financial Plan. The plan was prepared by a financial planning committee comprised of local business leaders, community leaders and elected officials. In early 2020, the Board of County Commissioners launched the 2020-2024 Montgomery County Strategic Plan. The county-wide plan continued into 2023, and the County has continued to prioritize five strategic areas: Sustainable Community Infrastructure; Economic Stability; Thriving Youth; Community Well-Being; and Effective and Efficient Government.

MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)

The \$223.1 million appropriation for the 2024 General Fund budget is an increase of 7.3% in anticipation of the Presidential election and because of rising health insurance costs. Revenues for the General Fund are expected to increase by 7.3%, due to increases in property taxes, sales tax, and investment income. Revenues for all funds are expected to increase 5.5%, which will be generated without an increase in water/sewer rates and is primarily due to the increase in investment income and a 15.1% increase in Medicaid reimbursement at Stillwater Center.

In business-type activities, long-term financial planning includes water and sewer rate adjustments. A Capital Charge and Structure Study was completed in 2017 to determine future revenue and rate requirements. A five-year rate program (2018-2022) to replace the aging infrastructure was approved in December of 2017. The combined water and sewer rate increases 14.0% and 5.6% respectively for years 2018 through 2022. Total water consumption increased 0.22% for 2023, with slight increases in residential, commercial, and institutional customer classes offset by decreases in industrial, and multi-residential customer classes. Total sewer consumption decreased 1.6% for 2023 with decreases in residential and institutional customer classes. Water and Sewer consumption is projected to remain flat for the years 2024-2028. Sewer consumption is approximately 90.9% of water consumption levels, which are also based on historical usage. Solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees, are expected to remain unchanged over the next five years. Tipping fees and tire disposal fees for out-of-county customers did increase in 2023. The increase did not affect the fee for County residents. An increase to the minimum charge that affected all customers went into effect in 2023.

The five-year planning process also incorporates a planning process for capital improvements for both governmental and business-type activities, including General Fund public works projects, County Engineer Road and Bridge projects and Water, Wastewater and Solid Waste capital projects. When funding is available, capital improvement requests are submitted as part of the budget process and evaluated from a number of perspectives before recommendations are submitted to the Board of County Commissioners for final approval and appropriation.

RELEVANT FINANCIAL POLICIES

The Board of County Commissioners must adopt an appropriations budget by January 1st each year or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. Any amendment to the original budget must be passed by resolution. Based on County resolution, the legal level of control is set at the fund, subfund, department, organizational level, object level two expenditure level for all County offices and agencies.

The County's General Fund financial plan encompasses operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1.25%. This plan guides the annual appropriation for the General Fund and financial projections are updated annually as part of this process. The County policy is to maintain a General Fund reserve balance between 18% and 20% of expenses. The fund reserve has been recommended to be at a level to support bond ratings and cash flow. The County's 2023 General Fund budget does not include a proposed spend-down of cash reserves and was adopted to function within the anticipated revenue estimates. It is the County's policy that ongoing funding of positions or programs will not occur unless estimated ongoing revenues are anticipated to exceed estimated expenditures and any increase in General Fund cash reserves, which occur from excess revenues or cost savings, may only be used to fund items that are one-time in nature. This practice also does not tie one-time revenues to the funding of ongoing costs.

In addition to the General Fund reserve policy, the level of reserves required for proprietary fund operations, such as the Water, Wastewater and Solid Waste Management funds, is established primarily by bond covenants and policy of the Board of County Commissioners. The minimum reserve level for these operations is defined as 25% of operation and maintenance costs. It is the County's policy that long-term debt will be issued conservatively and will not be issued to fund current operations and shall not exceed the resources available to repay the debt. In addition, all physical assets will be maintained at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)

MAJOR INITIATIVES

Significant Events For 2023

2023 marked a continuation of the increase in economic stability experienced in 2022 for Montgomery County residents. As a result of an increase in tax revenue as well as investment income, as well as uncertainties being put to rest surrounding the potential severity of a recession, the County is in a place to invest in strategic priorities that will benefit the whole community.

The Montgomery County Municipal Court – Western Division opened its new building in 2023. The \$8 million project, which spanned multiple years and experienced difficulties due to the COVID-19 pandemic, relocated the Western Division from New Lebanon to Trotwood. The new location is more central for area law enforcement and residents and is more accessible via public transportation. Social services and job training opportunities are also offered in the new facility by the County's Human Resources department.

A Behavioral Health Task Force was created to prioritize community mental health and addiction needs, led by the County's Office of Strategic Initiatives and the Greater Dayton Area Hospital Association. Recommendations were delivered to the County Commissioners to identify urgent needs and gaps in existing programs. Opioid settlement dollars are being used to fund programs that are addressing addiction.

A multi-million project on West Carrollton's riverfront was unveiled in 2023, which will include a white-water park, apartments, a hotel, and dining options. State, County, and Federal dollars have been contributed to the River District Project. The project has been years in the making and is an exciting development for residents of West Carrollton and across the County.

The area around the Dayton airport has continued to attract businesses due to the prime location, particularly for businesses in the logistics industry. The intersection of I-70 and I-75 allows convenient access for companies to a large portion of the country's population. As a result, businesses continue to be attracted to this region. In 2023, Joby Aviation Inc. announced plans to open a manufacturing plant, creating up to 2,000 jobs. The TJX Digital Inc. logistics complex is also expected to open soon.

Plans For 2024 and Beyond

It is a longstanding tradition of Montgomery County to provide effective and efficient service to residents of our community. The County takes great pride in implementing innovative solutions to community issues and concerns, especially during this time of increasing costs and reductions in federal and State funding. In the implementation of the five-year financial plan, the County continues to review its revenue sources in light of future projections and to develop feasible methods of cost containment which enable the County to "right-size" its General Fund budget in order to operate within its available revenue stream, while also maintaining the mandatory services it must provide, through the prioritization of spending which reflects state and federal mandates and community need.

Montgomery County is committed to sound financial planning policies and procedures and engages in a cooperative and collaborative approach with the Board of County Commissioners and Montgomery County's elected and appointed officials. The continued support and commitment of the elected officials of Montgomery County in the annual budget process, as well as prudent management of their annual spending, has allowed the County to operate within its revenue sources and yet maintain a sufficient cash reserve level to enhance the financial stability and perseverance of the County. The County will continue to maintain its long tradition of strong financial management and implement policies to continue "best practices" in service delivery to its residents.

As a part of the efforts being made around the County's Behavioral Health Task Force, \$6 million in funding is being allocated toward a jail renovation that will allow for enhanced behavioral health treatment for inmates. An additional \$9 million of federal American Rescue Plan Act (ARPA) funds will be put toward the jail renovation.

MONTGOMERY COUNTY, OHIO TRANSMITTAL LETTER (Cont'd.)

The Sewer Modernization and Revitalized Treatment Program (SMART) is well underway and expected to be completed in 2024. The \$65 million project will include a new pump station at the Dryden Road facility in Moraine and a new pretreatment facility at the Western Regional Water Reclamation Facility in West Carrollton. This project will address aging sewer infrastructure, allowing the County to continue to provide sewer services to over half a million residents for another 100 years or more.

The County is also investing in programs that will provide support for people who rely on public assistance, providing skills training that will allow them to receive higher wages. Investing in education surrounding training in nursing, IT, and truck driving will provide much-needed skillsets for the community and reduce the amount of individuals relying on public assistance.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. This was the thirty-ninth consecutive year that Montgomery County has received this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

This Annual Comprehensive Financial Report is the product of the combined talents and efforts of numerous individuals associated with Montgomery County, Ohio. The sound financial leadership provided by the County's various elected officials and the hard work and diligence of their collective finance and accounting personnel is reflected on the following pages.

I would especially like to recognize the following members of the Auditor's staff, as well as individuals in other departments, all of whom exercised proficiency and cooperation throughout the publication of this report. My sincere appreciation goes out to each of them for their contributions to this Annual Comprehensive Financial Report: Auditor's Office: Teresa Walker, Shannon Murray, Shannon Welch, Chelsea Dross, Larry Hartlaub, Gloria Butler, Josh Whitaker, Steven Harsman Jr., and Bill Loy; Office of Management and Budget: John Parks and Janet Holman; Administrative Services: Vijay Chitkara and Lindsey Miles; Environmental Services: John Hopwood and Rob Strobel.

Sincerely,



Karl L. Keith
Montgomery County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Montgomery
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

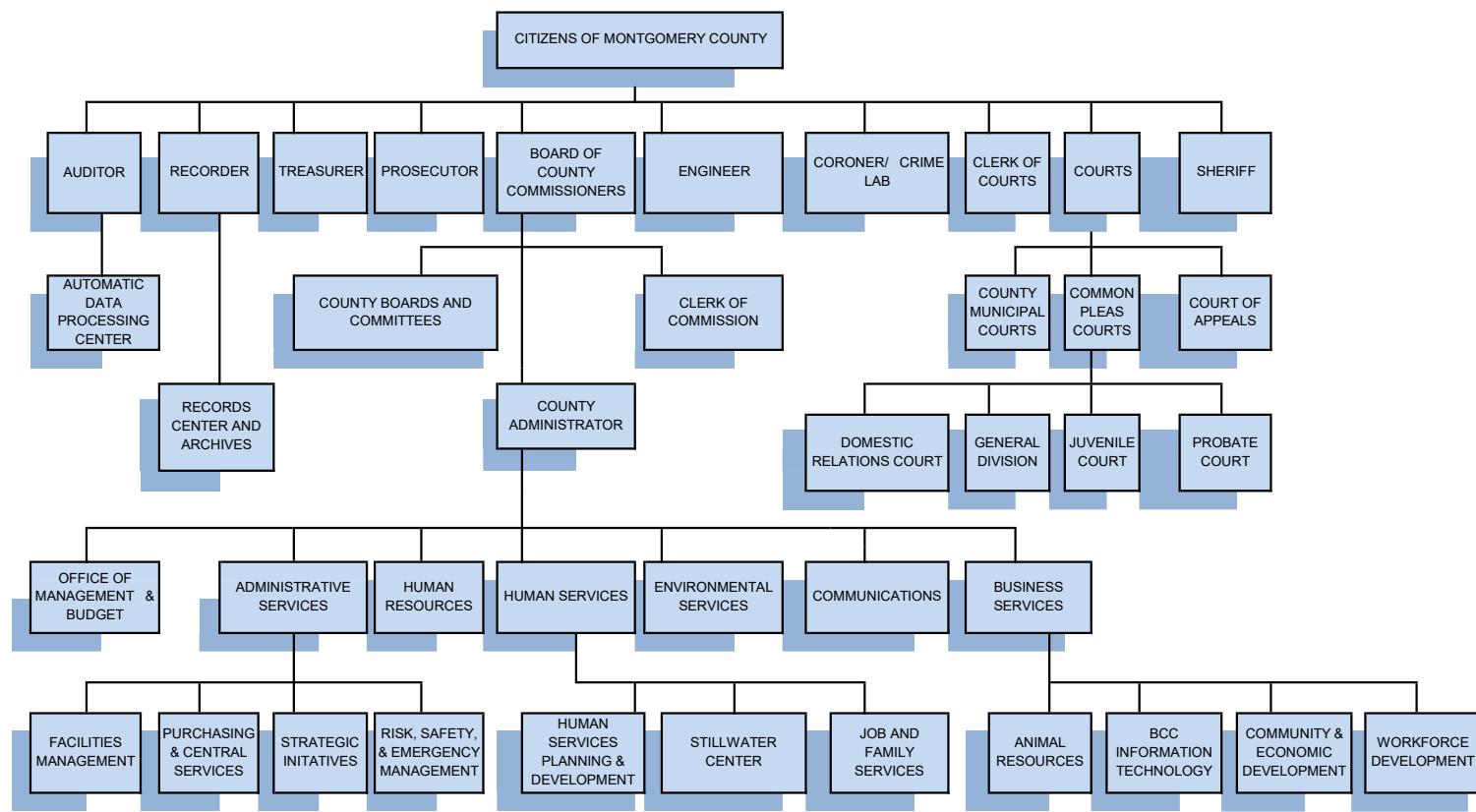
Christopher P. Monell

Executive Director/CEO

MONTGOMERY COUNTY, OHIO
ELECTED OFFICIALS

<i>Board of County Commissioners</i>	Debbie Lieberman Judy Dodge Carolyn Rice	President Commissioner Commissioner
<i>Other Elected Officials</i>	Karl L. Keith Mike Foley Dr. Kent E. Harshbarger Paul Gruner Mat Heck, Jr. Stacey Benson-Taylor Rob Streck John McManus	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
<i>Second District Court Of Appeals</i>	Honorable Jeffrey M. Welbaum Honorable Mary Katherine Huffman Honorable Christopher B. Epley Honorable Michael L. Tucker Honorable Ronald C. Lewis	Presiding and Administrative Judge Judge Judge Judge Judge
<i>Common Pleas Court</i>	<i>General Division</i> Honorable Mary L. Wiseman Honorable Timothy N. O'Connell Honorable Steven K. Dankof Honorable Dennis J. Adkins Honorable Richard S. Skelton Honorable E. Gerald Parker, Jr. Honorable Mary E. Montgomery Honorable Susan D. Solle Honorable Kimberly A. Melnick Honorable Angelina N. Jackson Honorable Elizabeth A. Ellis	Administrative Judge Judge Judge Judge Judge Judge Judge Judge Judge Judge Judge
	<i>Domestic Relations Division</i> Honorable Denise L. Cross Honorable Timothy D. Wood	Presiding and Administrative Judge Judge
	<i>Juvenile Division</i> Honorable Helen Wallace Honorable Julie Bruns	Administrative Judge Judge
	<i>Probate Division</i> Honorable David Brannon	Judge
<i>County Municipal Courts</i>	<i>Eastern & Western Division</i> Honorable James D. Piergies Honorable William C. Cox	Presiding and Administrative Judge Judge

Montgomery County Organizational Chart



County and Affiliated Boards and Committees

9-1-1 Program Review Committee	Flood Damage Prevention Variance Board	Montgomery County Family Services	Sinclair Community College
ADAMHS Board	Greater Dayton Foreign Trade Zone	Planning Committee	Soil and Water Conservation
Arts & Cultural District	Greater Dayton Premier Management	Montgomery County Reentry Council	Solid Waste Advisory Committee
Board of Revisions	Greater Dayton Regional Transit Authority	Montgomery County Local Emergency Response Council	Solid Waste Management Policy Committee
Community Action Partnership	Housing Advisory Board	Office of Emergency Management Executive Committee	Transportation Improvement District
Community Development Advisory Committee	Human Services Levy Council	Ombudsman	Veteran Services Commission
Community Improvement Corp.	Investment Advisory Committee	Planning Commission	Water Services Appeals Board
Convention Facilities Authority	Law Library Resources Board	Port Authority - Dayton and Montgomery County	Workforce Investment Board
County Corp.	Local Corrections Planning Board No. Two	Preschool Promise	Wright Patterson Air Force Base
Dayton Metro Library	Miami Valley Regional Planning Commission	Public Defender Commission	Airport Zoning Board
Data Processing Board	Microfilm Board	Public Health - Dayton and Montgomery County	
District 4 Public Works Integrating Committee	MonDay Facility Governing Board	Records Commission	
ED/GE Advisory Committee	Montgomery County Board of DDS	Residential Appeals Board	
Family and Children First Council	Montgomery County Board of Elections		
Flood Damage Prevention Variance Board			

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Financial Section





65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Montgomery County
451 West Third Street
Dayton, Ohio 45422

To the Board of County Commissioners, County Auditor, and County Treasurer:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio, as of December 31, 2023, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities Services, Human Services Levy, and Children Services Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation and the Montgomery County Land Reutilization Corporation, which represents 57 percent, 54 percent, and 32 percent, and which represents 43 percent, 46 percent, and 68 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2023, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation and the Montgomery County Land Reutilization Corporation, is based solely on the reports of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis, schedules for infrastructure assets accounted for using the modified approach, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions* be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The financial section's combining statements and individual nonmajor fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2024

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2023

As management of Montgomery County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2023. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- Despite fears surrounding a possible recession, there was a slight increase in sales tax revenue for 2023 by \$2 million over 2022 on a cash basis as the economy continued to stabilize.
- The County's investments without government funds increased by \$45.4 million. The fund's total portfolio at the end of 2023 increased \$28.5 million over 2022. The County reinvested \$157.2 million of maturing fixed assets in the County's investment portfolio, resulting in a 330 bps swing, earning an additional \$5 million in investment income. Due to uncertainty surrounding a potential recession, the County allocated 20 percent of its portfolio to hedge some of the short-term investment positions, providing a cushion in order to meet our fiscal investment income forecast.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, community and economic development, environment and public works, and social services. The business-type activities of the County include five enterprise activities: an intermediate care facility for persons with profound intellectual and/or developmental disabilities, a wastewater system, water system, solid waste management system and parking facilities.

The government-wide financial statements include not only the County itself (known as the primary government), but also its Component Units, consisting of two legally-separate not-for-profit corporations, known as: Miami Valley In-Ovations Inc. dba Inclusive Neighborhoods Housing Corporation and Montgomery County Land Reutilization Corporation. Financial information for these component units is reported separately from the financial information presented for the

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2023

primary government itself. Complete financial statements, which have been separately audited, for each component unit are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

The government-wide financial statements can be found on pages 27 - 29 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains forty-two governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Board of Developmental Disabilities Services, Human Services Levy, American Rescue Plan Act, and Children Services, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Governmental funds for which the County adopts an annual appropriation budget include its General Fund, certain Special Revenue Funds and Debt Service Funds. A budgetary comparison statement has been included in the basic financial statements for the general fund and each annually budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget. The basic governmental fund financial statements can be found on pages 30 - 39 of this report.

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its parking facilities, Stillwater Center operations, water, wastewater, and solid waste management. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance programs, as well as central services, telecommunications, certain benefit administration, information technology, accounting system services, and other data services. Because these services predominantly benefit the governmental rather than the business-type functions, they have been included with governmental activities in the government-wide financial statements.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2023

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Stillwater Center, Water, Wastewater and Solid Waste Management funds, which are considered to be major funds, and the Parking Facilities non-major fund. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 40 - 44 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

The basic fiduciary fund financial statements can be found on pages 45 - 46 of this report.

Component Units: The County has two discretely presented component units as described in Note A. Combining statements of the component unit information can be found on pages 47 - 48 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 49 - 116 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, on pages 117 - 124, relating to the County's proportionate share of the net pension and net OPEB liability (asset) for the last one to ten years and infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 127 - 251 of this report.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2023

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position exceeded \$1.3 billion as of December 31, 2022, and reached nearly \$1.5 billion as of December 31, 2023, as follows:

Montgomery County, Ohio					
<i>Net Position</i>					
(In Thousands of Dollars)					
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>
Current and other assets	\$ 795,914	\$ 813,131	\$ 307,050	\$ 288,072	\$1,102,964
Capital assets	662,506	645,760	449,812	405,327	1,112,318
<i>Total Assets</i>	<u>1,458,420</u>	<u>1,458,891</u>	<u>756,862</u>	<u>693,399</u>	<u>2,215,282</u>
Total deferred outflows of resources	183,833	52,377	24,275	7,197	208,108
Long-term liabilities outstanding	499,147	222,615	178,948	107,166	678,095
Other liabilities	99,034	136,842	16,343	16,855	115,377
<i>Total Liabilities</i>	<u>598,181</u>	<u>359,457</u>	<u>195,291</u>	<u>124,021</u>	<u>793,472</u>
Total deferred inflows of resources	173,352	335,134	1,931	25,913	175,283
Net Position:					
Net investment in capital assets	603,048	586,236	324,833	318,278	927,881
Restricted	262,384	249,677	12,645	11,966	275,029
Unrestricted	5,287	(19,236)	246,437	220,418	251,724
<i>Total Net Position</i>	<u>\$ 870,719</u>	<u>\$ 816,677</u>	<u>\$ 583,915</u>	<u>\$ 550,662</u>	<u>\$1,454,634</u>
					\$ 1,367,339

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2023. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e., sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2023

The largest portion of the County's total net position reflects its net investment in capital assets (e.g., Land, Land improvements, Utility plant in service, Buildings, structures and improvements, Furniture, fixtures and equipment, Infrastructure, Construction-in-progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's total net position, 18.9 percent, represents resources that are subject to external restriction on how they may be used.

Total current and other assets increased by \$1.8 million or 0.2 percent due to current year increases in cash and cash equivalents, accounts receivable, and property taxes receivable. Accounts receivable increased as a result of an increase in state revenues in the ADAMHS Board State & Local Grants fund as well as rebates received in the Healthcare Self Insurance fund. Property taxes receivable increased as a result of the revaluation that occurred in 2023. Long term liabilities increased \$348.3 million, a 105.6 percent increase, due to an increase in net pension liability and net OPEB liability, due to changes in assumptions for healthcare costs and the net difference between projected and actual earnings on pension and OPEB plan investments. Total net position increased \$87.3 million. This increase is primarily due to an increase in property tax revenue and an increase in proprietary fund revenue.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2023

The following provides a summary of the County's changes in net position for 2023, along with comparative data for the prior year.

<i>Montgomery County, Ohio</i> <i>Changes in Net Position</i> <i>(In Thousands of Dollars)</i>						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 107,566	\$ 89,016	\$ 171,209	\$ 162,864	\$ 278,775	\$ 251,880
Operating grants and contributions	231,409	193,645		1,356	231,409	195,001
Capital grants and contributions	18,417	18,403	4,189	3,472	22,606	21,875
General revenues:						
Property taxes	148,772	138,344			148,772	138,344
Sales taxes	123,472	122,586			123,472	122,586
Other taxes	17,443	18,738			17,443	18,738
Unrestricted grants	28,221	30,040			28,221	30,040
Unrestricted investment earnings and other interest	40,060	(28,716)	1,006	106	41,066	(28,610)
Gain on sale of capital assets				15	0	15
Miscellaneous	15,150	8,698	3,951	3,407	19,101	12,105
<i>Total Revenues</i>	<u>730,510</u>	<u>590,754</u>	<u>180,355</u>	<u>171,220</u>	<u>910,865</u>	<u>761,974</u>
Expenses:						
General government	95,968	51,311			95,968	51,311
Judicial and law enforcement	254,960	189,294			254,960	189,294
Community and economic development	20,434	15,592			20,434	15,592
Environment and public works	22,315	20,354			22,315	20,354
Social services	276,735	251,051			276,735	251,051
Interest	1,617	1,518			1,617	1,518
Stillwater Center			26,219	18,709	26,219	18,709
Wastewater			45,454	40,560	45,454	40,560
Water			45,191	41,756	45,191	41,756
Solid Waste Management			33,428	30,634	33,428	30,634
Parking Facilities			1,249	1,025	1,249	1,025
<i>Total Expenses</i>	<u>672,029</u>	<u>529,120</u>	<u>151,541</u>	<u>132,684</u>	<u>823,570</u>	<u>661,804</u>
Change in net position before transfers	58,481	61,634	28,814	38,536	87,295	100,170
Transfers	(4,439)	(4,517)	4,439	4,517	0	0
Change in net position	<u>54,042</u>	<u>57,117</u>	<u>33,253</u>	<u>43,053</u>	<u>87,295</u>	<u>100,170</u>
Net Position - Beginning	816,677	759,560	550,662	507,609	1,367,339	1,267,169
Net Position - Ending	<u>\$ 870,719</u>	<u>\$ 816,677</u>	<u>\$ 583,915</u>	<u>\$ 550,662</u>	<u>\$ 1,454,634</u>	<u>\$ 1,367,339</u>

Governmental Activities:

Governmental Activities revenue exceeded expenses by approximately \$58.5 million before transfers. Revenue for the County increased by \$139.8 million over 2022 primarily due to investment earnings and other interest increasing by \$68.8 million as a result of strategic investments with short-term outcomes and maturing fixed asset re-investments. Operating grants and contributions increased by \$37.8 million due to receipt and distribution of Opioid Settlement funds and distribution of ARPA funds.

In total, the governmental activities expenses increased by \$142.9 million. The major increase in expenses is due to increases in general government by \$44.7 million, judicial and law enforcement by \$65.7 million, social services by \$25.7 million, and community and economic development by \$4.8 million. Judicial and law enforcement saw an increase in personnel costs for the Sheriff's office as well as contractual obligations for the Sheriff's Community Support Services. The increase in general government expenditures can be attributed to the distribution of ARPA and Opioid Settlement funds. Social services saw an increase in expenditures due to increases in personnel costs and professional services, such as expenditures related to residential services in the Board of DDS fund.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2023

Business-type Activities:

The net position for business type activities increased by approximately \$33.3 million from 2022, with revenues increasing \$9.1 million primarily due to increased charges for services for the Stillwater Center fund and revenues transferred into the Solid Waste Post Closure Costs fund for post closure costs for the Southwest Transfer Station. Overall expenses increased by \$18.9 million in business-type activities as a result of increased costs of professional services and public utilities, as well as personnel costs across all Proprietary funds.

Financial Analysis of County Funds

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balance information and classifications may serve as useful measures of the County's net resources available at the end of the year along with the nature and extent of constraints placed on those resources.

The County classifies five governmental funds as major including the General, Board of Developmental Disabilities Services, Human Services Levy, American Rescue Plan Act, and Children Services, which combine for 56.7 percent of all governmental fund balances and 70.7 percent of the governmental funds' total assets of \$757,145,002.

Overall, the major governmental funds experienced a fund balance increase of \$35.6 million. The General Fund is the primary operating fund of the County. At the end of the year, the fund balance of the General Fund was \$143,983,777 reflecting an increase of \$33,934,510 from 2022. This can primarily be attributed to an increase in investment earnings.

Within the other major governmental funds of the County, the following items of explanations of fund balances and changes to them were noted:

The Board of Developmental Disabilities Services fund balance at year end was \$17,082,790. This represents an increase of \$3,623,682 from 2022. This is primarily due to reimbursements for personnel costs and residential waivers from the ARPA Fund as well as an increase in intergovernmental revenues.

The Human Services Levy fund balance at year end was \$58,436,797. This represents a decrease of \$3,590,256 in fund balance. Although expenditures decreased from 2022, expenditures and transfers out have continued to exceed revenues. The decrease in fund balance can be attributed to this.

The American Rescue Plan (ARP) Fund accounts for the federal ARP grant money. The majority of the grant was received in 2022, with \$50,000 being received in 2023. Much of the funds have been distributed. \$52,127,800 is considered unearned revenue, as funds were received in advance of expenditures.

The Children Services fund balance at year end was \$3,978,771. This represents a \$1,706,550 increase from 2022. Expenditures continued to outpace revenues but transfers from the General fund were sufficient to cover the increase in expenditures. The increase in expenditures is attributed to an increase in costs associated with the placement of children having complex needs along with the continued increase in costs for foster care on a daily rate basis.

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Total operating revenues increased by \$8,851,445 during 2023. The Stillwater Center had an increase of \$3,975,687, Wastewater fund had an increase of \$1,025,390, Water fund had an increase of \$1,672,442, Solid Waste fund had an increase of \$2,061,577, and Parking Facilities had an increase of \$116,349. Total operating expenses increased by \$17,834,515. The Stillwater Fund saw a large increase over 2022 related to direct care

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2023

expenses for professional services and an increase in personnel costs for indirect care. The increase for Solid Waste was in part a result of funds being allocated for post-closure costs for the Southwest Transfer Station.

General Fund Budgetary Highlights

The revenue estimate for the General Fund was increased by approximately \$10.9 million to the final amount of \$217.9 million. This was primarily due to investment income exceeding expectations and strong sales tax collections. As the County's economic position has continued to stabilize, revenues outpaced both the original and final budgeted amounts. This allowed the General Fund to transfer additional monies to various programs. Even after the revisions to the budget, actual revenues came in approximately \$5.1 million more than the final budgeted amount, mostly attributable to increases in fees and charges for services, investment earnings outpacing expectations, and intergovernmental revenues because of an increase in both state and federal revenues.

The original appropriation for total expenditures, which includes both current and intergovernmental, was increased by approximately \$2.2 million during the year. The decrease in the general government function of \$3,592,877 contributes to the increase in transfers out. The increase in the judicial and law enforcement function of \$5,081,603 included transfers of capital of about \$3.4 million, a new budget for the Trotwood Court Facility of approximately \$260,000, contract obligations for the Sheriff's Community Support Services of about \$1.1 million, term settlements, and personnel costs for overtime. Transfers out increased by \$20,156,893 from original to final appropriations because of the increased sales tax collections and investment income revenue, allowing for several mid-year to year-end transfers. These were for multiple purposes including a renovation project for the Public Defender's office, funding for the County's financial system replacement, budget stabilization, capital reserve, and capital depreciation.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2023, was approximately \$1.1 billion (net of accumulated depreciation). This investment in capital assets includes land; land improvements; buildings, structures, and improvements (including intangible right to use buildings); furniture, fixtures, and equipment (including intangible right to use equipment); intangible right to use software subscriptions; utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$61.2 million, or approximately 5.8 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$16.7 million. Major events for governmental activity capital assets include the purchase of new lab equipment for the Miami Valley Regional Crime Lab, completion of a Court security system project, work related to building renovation projects, completion of the Lamme Road and Airway Road Bridge projects as well as continuing road and bridge projects. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$44.5 million. This increase is primarily due to an increase in construction and improvements in water and sewer capital projects, in particular, \$28.6 million spent on the Sanitary Conveyance & Treatment Improvements project. Additional information concerning the County's capital assets is provided in Note I.

The County manages its roadway conditions using a MicroPAVER pavement management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 60 percent of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed on an annual basis. Starting in 2024, a condition target of 55 percent for County roads maintained at

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2023

fair or better condition will be followed. For 2023, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$4,338,177 and actual expenditures were \$3,524,872, which represents approximately 81 percent of the amount budgeted. The \$813,305 difference was mostly attributed to the salaries, fringes, operating expenses, and debt service categories of expenditures. This includes the County Engineer staff assigned to roads, road materials and supplies purchased throughout the year, and SIB loan expenses.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a General Appraisal rating of fair or better. Starting in 2024, a condition target to maintain 85 percent of the County bridges at a level of fair or better will be followed. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2023 of the County's bridges have shown consistent ratings with the previous year, with 96 percent of the County bridges having a rating of fair or better. For 2023, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$2,074,181 and actual expenditures were \$1,984,014, which represents approximately 96 percent of the amount budgeted. The \$90,167 difference was mostly attributed to the fringe benefits and operating expenses categories of expenditures. Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

Debt: At December 31, 2023, the net carrying amount of the County's total bonded debt externally outstanding was \$4,608,801. Of this amount, \$2,516,937 represents general obligation bonds applicable for governmental activities. The remaining portion consists of \$1,367,243 of self-supporting general obligation bonds and \$724,621 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding long-term loans, representing Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC), Ohio Department of Transportation (ODOT), and United States Department of Agriculture (USDA) loans, of which \$119,772,781 were payable from business-type activities and \$1,659,995 were payable from governmental activities. The County's total bonded debt decreased by \$3,412,861 during 2023, as bond principal payments and reductions during the year exceeded new debt.

The County did not issue any new bonds externally during the year. The County's general obligation and special assessment bonds are presently rated Aa1 by Moody's and AA by Standard & Poor's. The County's revenue bonds for the Solid Waste Management Fund are rated Aa1 by Moody's and AA+ by Standard and Poor's. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$142,775,076, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note J.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Montgomery County Auditor's Office, 451 W. Third St., Dayton, Ohio, 45422.

MONTGOMERY COUNTY, OHIO

Statement of Net Position

December 31, 2023

	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 478,176,311	\$ 257,869,368	\$ 736,045,679	\$ 12,937,989
Cash and Cash Equivalents in Segregated Accounts	8,724,160		8,724,160	
Cash and Cash Equivalents with Escrow Agents		12,288,564	12,288,564	
Materials and Supplies Inventory	554,237	1,566,131	2,120,368	4,000
Accrued Interest Receivable	6,169,695	374,239	6,543,934	
Accounts Receivable	18,137,238	36,638,126	54,775,364	156,421
Internal Balances	7,407,891	(7,407,891)	0	
Intergovernmental Receivable		717,531	717,531	
Prepaid Items	2,002,609		2,002,609	102,245
Investments				2,182,414
Other Local Taxes Receivable			0	
Sales Taxes Receivable	31,880,151		31,880,151	
Property Taxes Receivable	191,507,960		191,507,960	
Due from Other Governments	41,316,258	676,046	41,992,304	1,425,111
Leases Receivable	6,426,380	1,271,341	7,697,721	
Special Assessments Receivable	802,477		802,477	
Other Assets		2,675,499	2,675,499	3,730,027
Net Pension Asset	2,808,236	381,367	3,189,603	
Capital Assets Not Being Depreciated/Amortized	502,566,791	85,137,985	587,704,776	3,037,131
Capital Assets Being Depreciated/Amortized	159,939,603	364,673,899	524,613,502	13,535,005
<i>Total Assets</i>	<u>1,458,419,997</u>	<u>756,862,205</u>	<u>2,215,282,202</u>	<u>37,110,343</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	61,067	10,166	71,233	
Deferred Outflows - Pension	159,888,630	21,025,853	180,914,483	
Deferred Outflows - OPEB	23,883,088	3,239,324	27,122,412	
<i>Total Deferred Outflows of Resources</i>	<u>183,832,785</u>	<u>24,275,343</u>	<u>208,108,128</u>	<u>0</u>
LIABILITIES:				
Accounts Payable	29,147,054	8,057,250	37,204,304	877,791
Retainage Payable	404,621		404,621	128,470
Accrued Wages and Benefits	6,582,405	1,226,356	7,808,761	14,506
Due to Other Governments	6,665,962	6,030,475	12,696,437	
Matured Compensated Absences	294,001	32,572	326,573	
Accrued Interest Payable	7,877	11,000	18,877	
Unearned Revenue	52,127,800		52,127,800	1,123,916
Payroll Withholdings	3,602,669	342,784	3,945,453	
Deposits Held Due to Others	201,923	642,761	844,684	
Other			0	229,077
Long-Term Liabilities:				
Due Within One Year	32,078,723	7,092,641	39,171,364	
Due in More Than One Year:	83,756,496	118,500,307	202,256,803	3,921,620
Net Pension Liability	375,376,657	50,976,871	426,353,528	
Net OPEB Liability	7,935,415	1,077,647	9,013,062	
Asset Retirement Obligations		1,301,031	1,301,031	
<i>Total Liabilities</i>	<u>598,181,603</u>	<u>195,291,695</u>	<u>793,473,298</u>	<u>6,295,380</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes not Levied				
to Finance Current Year Operations	158,692,780		158,692,780	
Deferred Inflows - Pension	5,478,231	288,017	5,766,248	
Deferred Inflows - OPEB	2,754,684	371,593	3,126,277	
Deferred Inflows - Leases	6,426,380	1,271,341	7,697,721	
<i>Total Deferred Inflows of Resources</i>	<u>173,352,075</u>	<u>1,930,951</u>	<u>175,283,026</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	603,047,712	324,833,410	927,881,122	16,572,136
Restricted for:				
Debt Service	344,407	453,231	797,638	
Capital Outlay	14,010,409	11,809,978	25,820,387	
Human services levy-supported service	92,608,925		92,608,925	
Developmental disabilities services	19,925,659		19,925,659	
General government purposes	5,147,159		5,147,159	
Judicial and law enforcement purposes	23,683,998		23,683,998	
Environment and public works purposes	28,406,161		28,406,161	
Social services purposes	36,757,829		36,757,829	
Community and economic development purposes	5,160,104		5,160,104	
Real estate assessment	9,389,586		9,389,586	
Other state and local grants	24,142,045		24,142,045	
Pension & OPEB Plans	2,808,236	381,367	3,189,603	
Unrestricted	5,286,874	246,436,916	251,723,790	14,242,827
<i>Total Net Position</i>	<u>\$ 870,719,104</u>	<u>\$ 583,914,902</u>	<u>\$ 1,454,634,006</u>	<u>\$ 30,814,963</u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2023

	Program Revenues			
	Expenses	Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	\$ 95,968,498	\$ 34,720,534	\$ 41,512,458	\$
Judicial and Law Enforcement	254,960,262	51,300,596	59,116,282	598,105
Community and Economic Development	20,433,504	1,933,856	7,876,250	
Environment and Public Works	22,315,187	3,644,912	805,084	17,819,143
Social Services	276,734,514	15,966,260	122,099,374	
Interest	1,616,987			
<i>Total Governmental Activities</i>	<u>672,028,952</u>	<u>107,566,158</u>	<u>231,409,448</u>	<u>18,417,248</u>
Business-type Activities:				
Stillwater Center	26,219,279	22,337,408		
Wastewater	45,453,956	58,312,668		29,250
Water	45,190,395	55,646,955		4,159,708
Solid Waste Management	33,428,101	33,468,560		
Parking Facilities	1,248,835	1,443,761		
<i>Total Business-type Activities</i>	<u>151,540,566</u>	<u>171,209,352</u>	<u>0</u>	<u>4,188,958</u>
<i>Total Primary Government</i>	<u>\$ 823,569,518</u>	<u>\$ 278,775,510</u>	<u>\$ 231,409,448</u>	<u>\$ 22,606,206</u>
<i>Component Units:</i>	<u>\$ 9,120,285</u>	<u>\$ 1,576,613</u>	<u>\$ 5,680,169</u>	<u>\$ 0</u>
General Revenues:				
Property taxes levied for:				
General Operating				
Developmental Disabilities				
Human Services				
Sales Taxes				
Other Taxes:				
Property Transfer Tax				
Hotel/Motel Lodging Tax				
Motor Vehicle License Tax				
Grants and Entitlements not Restricted to Specific Programs				
Investment Earnings and Other Interest				
Miscellaneous				
Transfers				
<i>Total General Revenues and Transfers</i>				
<i>Change in Net Position</i>				
<i>Net Position Beginning of Year</i>				
<i>Net Position End of Year</i>				

The notes to the basic financial statements are an integral part of this statement.

Net(Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (19,735,506)	\$ (143,945,279)	\$ (19,735,506)	\$ (143,945,279)
(10,623,398)		(10,623,398)	
(46,048)		(46,048)	
(138,668,880)		(138,668,880)	
(1,616,987)		(1,616,987)	
<u>(314,636,098)</u>	<u>0</u>	<u>(314,636,098)</u>	<u>0</u>
	(3,881,871)	(3,881,871)	
12,887,962		12,887,962	
14,616,268		14,616,268	
40,459		40,459	
<u>194,926</u>	<u>194,926</u>	<u>194,926</u>	<u>0</u>
<u>0</u>	<u>23,857,744</u>	<u>23,857,744</u>	<u>0</u>
<u>(314,636,098)</u>	<u>23,857,744</u>	<u>(290,778,354)</u>	<u>0</u>
			(1,863,503)
22,281,863		22,281,863	
3,462,872		3,462,872	
123,026,885		123,026,885	
123,472,020		123,472,020	
4,912,479		4,912,479	
3,761,495		3,761,495	
8,768,585		8,768,585	
28,220,504		28,220,504	2,177,188
40,060,532	1,005,638	41,066,170	632,901
15,149,746	3,950,690	19,100,436	389,394
(4,439,090)	4,439,090	0	
<u>368,677,891</u>	<u>9,395,418</u>	<u>378,073,309</u>	<u>3,199,483</u>
<u>54,041,793</u>	<u>33,253,162</u>	<u>87,294,955</u>	<u>1,335,980</u>
<u>816,677,311</u>	<u>550,661,740</u>	<u>1,367,339,051</u>	<u>29,478,983</u>
<u>\$ 870,719,104</u>	<u>\$ 583,914,902</u>	<u>\$ 1,454,634,006</u>	<u>\$ 30,814,963</u>

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2023

	General	Board of Developmental Disabilities Services	Human Services Levy
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 108,149,246	\$ 17,931,425	\$ 62,245,980
Cash and Cash Equivalents in segregated accounts	2,829,217		
Accrued Interest Receivable	5,921,497		
Accounts Receivable	854,064	54,720	
Interfund Receivable	9,445,742		
Due from Other Funds	602,399		
Prepaid Items	335,205	59,275	
Other Local Taxes			
Sales Taxes Receivable	31,880,151		
Property Taxes Receivable	28,111,895	4,420,492	158,975,573
Due from Other Governments	11,274,358	4,859,160	7,082,400
Leases Receivable	6,426,380		
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	<u>7,601,100</u>		
<i>Total Assets</i>	<u>\$ 213,431,254</u>	<u>\$ 27,325,072</u>	<u>\$ 228,303,953</u>
LIABILITIES:			
Accounts Payable	\$ 4,402,359	\$ 747,361	\$ 3,433,283
Accrued Wages and Benefits	2,393,302	353,124	17,526
Due to Other Governments	2,137,013	184,825	344,832
Matured Compensated Absences	175,605		
Retainage Payable			
Interfund Payable			
Due to Other Funds	1,018,750	2,359	2,792
Unearned Revenue			
Payroll Withholdings	1,596,363	284,392	10,750
Deposits Held and Due to Others			
<i>Total Liabilities</i>	<u>11,723,392</u>	<u>1,572,061</u>	<u>3,809,183</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes not Levied to			
Finance Current Year Operations	23,120,676	3,760,925	131,811,179
Unavailable Revenue	28,177,029	4,909,296	34,246,794
Deferred Inflows - Leases	6,426,380		
<i>Total Deferred Inflows of Resources</i>	<u>57,724,085</u>	<u>8,670,221</u>	<u>166,057,973</u>
FUND BALANCES:			
Nonspendable:			
Prepaid Items	335,205	59,275	
Long-term Receivables	8,705,204		
Unclaimed Monies	7,601,100		
Restricted			
Committed	14,361,456	17,023,515	58,436,797
Assigned	4,537,027		
Unassigned (Deficit)	108,443,785		
<i>Total Fund Balances</i>	<u>143,983,777</u>	<u>17,082,790</u>	<u>58,436,797</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 213,431,254</u>	<u>\$ 27,325,072</u>	<u>\$ 228,303,953</u>

The notes to the basic financial statements are an integral part of this statement.

American Rescue Plan Act	Children Services	All Other Governmental Funds	Total Governmental Funds
\$ 56,387,090	\$ 3,958,704	\$ 185,983,361	\$ 434,655,806
	2,711,921	3,183,022	8,724,160
		248,198	6,169,695
	112,407	13,019,861	14,041,052
			9,445,742
	806,787	2,668,230	4,077,416
		102,325	496,805
			31,880,151
			191,507,960
	2,407,667	15,692,673	41,316,258
			6,426,380
		802,477	802,477
			7,601,100
\$ 56,387,090	\$ 9,997,486	\$ 221,700,147	\$ 757,145,002
\$ 1,520,993	\$ 3,733,097	\$ 13,400,999	\$ 27,238,092
8,114		3,554,921	6,326,987
1,020,920	2,916	2,878,548	6,569,054
		106,629	282,234
		404,621	404,621
		6,788,582	6,788,582
1,707,771	942,057	1,733,433	5,407,162
52,127,800			52,127,800
1,492		1,585,501	3,478,498
		201,923	201,923
56,387,090	4,678,070	30,655,157	108,824,953
			158,692,780
	1,340,645	20,507,908	89,181,672
			6,426,380
0	1,340,645	20,507,908	254,300,832
			102,325
			496,805
			8,705,204
			7,601,100
3,978,771	133,157,098	212,596,181	
	38,924,718	53,286,174	
		4,537,027	
	(1,647,059)	106,796,726	
0	3,978,771	170,537,082	394,019,217
\$ 56,387,090	\$ 9,997,486	\$ 221,700,147	\$ 757,145,002

MONTGOMERY COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2023

Total governmental fund balances \$ 394,019,217

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	16,099,445
Construction-in-progress	23,686,513
Infrastructure	462,780,833
Land improvements	3,418,486
Buildings, structures and improvements	239,956,698
Furniture, fixtures and equipment	66,269,793
Intangible software	13,262,960
Intangible right to use lease assets	61,563,813
Intangible right to use software	8,108,341
Accumulated Depreciation/Amortization	<u>(232,640,488)</u>
Total capital assets	662,506,394

Internal service funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

Net position	15,014,330
Net Pension Asset	(104,010)
Deferred Outflows - Pension	(10,689,996)
Deferred Outflows - OPEB	(913,326)
Net Pension Liability	13,902,839
Net OPEB Liability	293,905
Deferred Inflows - Pension	126,523
Deferred Inflows - OPEB	96,931
Capital assets	(1,032,756)
Leases payable	136,261
Compensated absences payable	1,142,139
Subscription payable	<u>587,332</u>
Net adjustment for internal service funds	18,560,172

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity.

4,659,269

Other long-term assets are not available to pay for current-period expenditures and, therefore are offset by deferred inflows of resources in the funds:

Property taxes	32,815,180
Sales tax	11,999,596
Fees and charges for services	10,621,620
Special assessments	799,956
Intergovernmental	28,474,553
Investment Earnings and Other Interest	4,427,567
Miscellaneous	<u>43,200</u>
Total	89,181,672

The net pension and net OPEB liabilities (assets) are not due and payable in the current period; therefore, the liability (asset) and related deferred inflows/outflows are not reported in the governmental funds:

Net Pension Asset	2,808,236
Deferred Outflows - Pension	159,888,630
Deferred Outflows - OPEB	23,883,088
Net Pension Liability	<u>(375,376,657)</u>
Net OPEB Liability	(7,935,415)
Deferred Inflows - Pension	(5,478,231)
Deferred Inflows - OPEB	<u>(2,754,684)</u>
Total	(204,965,033)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid.

61,067

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due.

(7,877)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

General obligation bonds, net carrying value	(2,465,000)
Premium on Debt Issued	(51,937)
Long-term loans payable for OPWC and ODOT Loans	(1,659,995)
Long-term contracts payable	(618,132)
Leases Payable	(49,385,710)
Subscription Payable	(5,749,699)
Compensated absences	<u>(33,365,304)</u>
Total	<u>(93,295,777)</u>

Net position of governmental activities

\$ 870,719,104

MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	Board of Developmental Disabilities Services	Human Services Levy	American Rescue Plan Act	Children Services	All Other Governmental Funds	Total Governmental Funds
REVENUES:							
Property Taxes	\$ 15,145,713	\$ 3,232,795	\$ 113,422,796	\$	\$	\$ 4,622,895	\$ 136,424,199
Sales Taxes	123,294,860						123,294,860
Other Local Taxes	4,912,479					12,805,982	17,718,461
Special Assessments						135,976	135,976
Fees and Charges for Services	28,992,861	527,408			240,412	36,509,047	66,269,728
Licenses and Permits	37,097					3,116,583	3,153,680
Fines, Forfeitures and Settlements	18,901,768					8,958,487	27,860,255
Intergovernmental	28,297,894	10,584,567	14,126,538	39,051,276	29,462,677	153,546,051	275,069,003
Investment Earnings and Other Interest	38,706,871					1,077,278	39,784,149
Contributions and Donations					636,705		636,705
Lease Revenue	54,979					1,460	56,439
Miscellaneous Revenue	5,917,584	361,606	102	4,920,110		4,395,626	15,595,028
<i>Total Revenues</i>	<i>264,262,106</i>	<i>14,706,376</i>	<i>127,549,334</i>	<i>39,051,378</i>	<i>35,259,904</i>	<i>225,169,385</i>	<i>705,998,483</i>
EXPENDITURES:							
Current:							
General Government	36,121,021			39,051,378		11,914,967	87,087,366
Judicial and Law Enforcement	147,090,649					91,278,186	238,368,835
Environment and Public Works	863,520					16,821,140	17,684,660
Social Services	9,030,071	23,357,105	14,731,115		64,246,846	121,863,434	233,228,571
Community and Economic Development	3,724,193					12,810,855	16,535,048
Capital Outlay	3,073,245	56,988				25,520,096	28,650,329
Intergovernmental:							
General Government	1,344,082					2,147,738	3,491,820
Judicial and Law Enforcement	1,472,634					659,815	2,132,449
Environment and Public Works	458,134					470,292	928,426
Social Services		19,615,782	16,063,500				35,679,282
Community and Economic Development	2,426,629					44,787	2,471,416
Debt Service:							
Principal Retirements	2,023,532	56,988				6,098,619	8,179,139
Interest	227,373	2,168				1,360,671	1,590,212
<i>Total Expenditures</i>	<i>207,855,083</i>	<i>43,089,031</i>	<i>30,794,615</i>	<i>39,051,378</i>	<i>64,246,846</i>	<i>290,990,600</i>	<i>676,027,553</i>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<i>56,407,023</i>	<i>(28,382,655)</i>	<i>96,754,719</i>	<i>0</i>	<i>(28,986,942)</i>	<i>(65,821,215)</i>	<i>29,970,930</i>
OTHER FINANCING SOURCES AND USES:							
Transfers In	2,810,409	31,949,349			30,693,492	60,436,367	125,889,617
Proceeds of Loans						100,000	100,000
Inception of Subscription	3,073,245	56,988				127,407	3,257,640
Inception of Leases						46,464	46,464
Transfers Out	(28,356,167)		(100,344,975)			(1,627,565)	(130,328,707)
<i>Total Other Financing Sources and Uses</i>	<i>(22,472,513)</i>	<i>32,006,337</i>	<i>(100,344,975)</i>	<i>0</i>	<i>30,693,492</i>	<i>59,082,673</i>	<i>(1,034,986)</i>
<i>Net Change in Fund Balance</i>	<i>33,934,510</i>	<i>3,623,682</i>	<i>(3,590,256)</i>	<i>0</i>	<i>1,706,550</i>	<i>(6,738,542)</i>	<i>28,935,944</i>
<i>Fund Balance at Beginning of Year</i>	<i>110,049,267</i>	<i>13,459,108</i>	<i>62,027,053</i>	<i>0</i>	<i>2,272,221</i>	<i>177,275,624</i>	<i>365,083,273</i>
<i>Fund Balance at End of Year</i>	<i>\$ 143,983,777</i>	<i>\$ 17,082,790</i>	<i>\$ 58,436,797</i>	<i>\$ 0</i>	<i>\$ 3,978,771</i>	<i>\$ 170,537,082</i>	<i>\$ 394,019,217</i>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$ 28,935,944
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Amounts reported for governmental activities on the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlay differs from depreciation expense in the current period.

Capital outlay	29,528,247
Depreciation expense	<u>(16,240,696)</u>
Total	13,287,551

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a gain or (loss) is reported for each disposal.

Loss on disposal of capital assets	(1,170,774)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.

Property taxes	12,347,421
Sales tax	177,160
Other local taxes	(21,768)
Fees and charges for services	10,202,113
Special assessments	(118,590)
Intergovernmental	813,658
Investment Earnings and Other Interest	1,007,651
Miscellaneous	<u>43,200</u>
Total	24,450,845

Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows.

Pension	28,543,831
OPEB	<u>329,825</u>
Total	28,873,656

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability (assets) are reported as pension expense in the Statement of Activities.

Pension	(51,886,372)
OPEB	<u>11,956,286</u>
Total	\$ (39,930,086)

MONTGOMERY COUNTY, OHIO**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities (Cont'd.)
For the Year Ended December 31, 2023**

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities, comprised of the following:

Loans Issued	\$ (100,000)
Inception of Leases	(46,464)
Inception of Subscription	(3,257,640)
Principal repayment for loans	375,729
Principal repayment for leases	3,394,024
Principal repayment for subscriptions	2,034,386
Principal repayment for bonds	<u>2,375,000</u>
Total	4,775,035

Amortization of bond premiums and the deferred charge on the refunding of debt, as well as accrued interest payable on the bonds are not reported in the funds, but are allocated as expenses over the life of the debt in the Statement of Activities.

Premium on bonds	51,932
Net Change In Accrued Interest	8,557
Amortization of Loss on Refunding	<u>(61,064)</u>
Total	(575)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These items include expenses related to the changes in:

Compensated absences	(2,248,759)
Long-term Contracts Payable Pledge	(670,170)
Long-term Contracts Payable Payment	<u>52,038</u>
Total	(2,866,891)

The internal service funds used by management to charge the costs of equipment repairs and maintenance to individual funds, is reported in the statement of activities.

The changes in net position of the internal service funds are reported with governmental activities, net of the adjustment to reflect the consolidation of internal service fund activities related to business-type activities.

Change in net position	(2,686,656)
Adjustment to business type activities	<u>373,744</u>
	(2,312,912)
Change in net position of governmental activities	<u>\$ 54,041,793</u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Revenues:				
Property Taxes	\$ 16,359,090	\$ 16,359,090	\$ 16,303,731	\$ (55,359)
Sales Tax	115,000,000	123,800,000	123,815,373	15,373
Other Local Taxes	4,500,000	4,500,000	4,912,479	412,479
Licenses and Permits	33,563	33,563	32,138	(1,425)
Fees and Charges for Services	27,422,309	27,752,909	29,210,168	1,457,259
Fines and Forfeitures	1,060,103	1,060,103	805,194	(254,909)
Intergovernmental Revenues	28,557,744	28,559,844	29,702,231	1,142,387
Investment Earnings	13,804,666	15,604,666	16,793,221	1,188,555
Miscellaneous Revenues	268,853	268,853	1,480,513	1,211,660
<i>Total Revenues</i>	<u>207,006,328</u>	<u>217,939,028</u>	<u>223,055,048</u>	<u>5,116,020</u>
Expenditures:				
Current:				
General Government	41,217,327	37,526,034	32,424,435	5,101,599
Judicial & Law Enforcement	135,330,987	140,294,782	135,715,508	4,579,274
Community & Economic Development	5,135,485	5,289,485	4,083,895	1,205,590
Environment & Public Works	1,075,699	1,086,538	791,974	294,564
Social Services	10,895,301	11,214,309	10,468,246	746,063
Intergovernmental:				
General Government	1,199,094	1,297,510	1,297,510	0
Judicial & Law Enforcement	1,501,049	1,618,857	1,557,881	60,976
Community & Economic Development	1,000,000	1,000,000	1,052,038	(52,038)
Environment & Public Works	273,228	457,228	457,228	0
<i>Total Expenditures</i>	<u>197,628,170</u>	<u>199,784,743</u>	<u>187,848,715</u>	<u>11,936,028</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>9,378,158</u>	<u>18,154,285</u>	<u>35,206,333</u>	<u>17,052,048</u>
Other Financing Sources and Uses:				
Advances in	200,000	200,000	1,645,000	1,445,000
Advances out	0	(917,050)	(1,324,550)	(407,500)
Transfers in	13,200,394	13,200,394	24,540,101	11,339,707
Transfers out	(32,874,500)	(53,031,393)	(52,217,251)	814,142
<i>Total Other Financing Sources and Uses</i>	<u>(19,474,106)</u>	<u>(40,548,049)</u>	<u>(27,356,700)</u>	<u>13,191,349</u>
<i>Net Change in Fund Balance</i>	<u>(10,095,948)</u>	<u>(22,393,764)</u>	<u>7,849,633</u>	<u>30,243,397</u>
<i>Fund Balance at Beginning of Year</i>	<u>95,585,435</u>	<u>95,585,435</u>	<u>95,585,435</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>8,069,859</u>	<u>8,069,859</u>	<u>8,069,859</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 93,559,346</u>	<u>\$ 81,261,530</u>	<u>\$ 111,504,927</u>	<u>\$ 30,243,397</u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Board of Developmental Disabilities Services

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 3,358,088	\$ 3,358,088	\$ 3,466,345	\$ 108,257
Fees and Charges for Services	341,854	341,854	529,806	187,952
Intergovernmental Revenues	10,352,676	10,352,676	10,820,524	467,848
Miscellaneous Revenues	78,367	8,601,367	9,041,449	440,082
<i>Total Revenues</i>	<u>14,130,985</u>	<u>22,653,985</u>	<u>23,858,124</u>	<u>1,204,139</u>
Expenditures:				
Current:				
Social Services	36,859,828	37,081,828	33,255,315	3,826,513
Intergovernmental:				
Social Services	17,609,352	20,405,852	19,663,856	741,996
<i>Total Expenditures</i>	<u>54,469,180</u>	<u>57,487,680</u>	<u>52,919,171</u>	<u>4,568,509</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(40,338,195)</u>	<u>(34,833,695)</u>	<u>(29,061,047)</u>	<u>5,772,648</u>
Other Financing Sources and Uses:				
Transfers in	28,949,349	31,949,349	32,584,349	635,000
Transfers out	0	(635,000)	(635,000)	0
<i>Total Other Financing Sources and Uses</i>	<u>28,949,349</u>	<u>31,314,349</u>	<u>31,949,349</u>	<u>635,000</u>
<i>Net Change in Fund Balance</i>	<u>(11,388,846)</u>	<u>(3,519,346)</u>	<u>2,888,302</u>	<u>6,407,648</u>
<i>Fund Balance at Beginning of Year</i>	<u>12,028,153</u>	<u>12,028,153</u>	<u>12,028,153</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>1,393,462</u>	<u>1,393,462</u>	<u>1,393,462</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 2,032,769</u>	<u>\$ 9,902,269</u>	<u>\$ 16,309,917</u>	<u>\$ 6,407,648</u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Human Services Levy

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 115,917,631	\$ 118,764,031	\$ 121,762,465	\$ 2,998,434
Intergovernmental Revenues	14,259,958	14,259,958	21,208,938	6,948,980
<i>Total Revenues</i>	<u>130,177,589</u>	<u>133,023,989</u>	<u>142,971,403</u>	<u>9,947,414</u>
Expenditures:				
Current:				
Social Services	20,434,507	12,209,372	10,555,947	1,653,425
Intergovernmental:				
Social Services	17,805,000	17,805,000	16,063,500	1,741,500
<i>Total Expenditures</i>	<u>38,239,507</u>	<u>30,014,372</u>	<u>26,619,447</u>	<u>3,394,925</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>91,938,082</u>	<u>103,009,617</u>	<u>116,351,956</u>	<u>13,342,339</u>
Other Financing Sources and Uses:				
Transfers in	1,000,000	1,001,083	8,037,056	7,035,973
Transfers out	(102,789,657)	(118,804,256)	(113,928,661)	4,875,595
<i>Total Other Financing Sources and Uses</i>	<u>(101,789,657)</u>	<u>(117,803,173)</u>	<u>(105,891,605)</u>	<u>11,911,568</u>
<i>Net Change in Fund Balance</i>	<u>(9,851,575)</u>	<u>(14,793,556)</u>	<u>10,460,351</u>	<u>25,253,907</u>
<i>Fund Balance at Beginning of Year</i>	41,163,676	41,163,676	41,163,676	0
<i>Prior Year Encumbrance Appropriated</i>	2,837,569	2,837,569	2,837,569	0
<i>Fund Balance at End of Year</i>	<u>\$ 34,149,670</u>	<u>\$ 29,207,689</u>	<u>\$ 54,461,596</u>	<u>\$ 25,253,907</u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Children Services
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Revenues:				
Fees and Charges for Services	\$ 197,500	\$ 197,500	\$ 239,818	\$ 42,318
Intergovernmental Revenues	30,282,829	30,644,515	28,996,341	(1,648,174)
Miscellaneous Revenues	1,096,457	6,653,457	8,442,458	1,789,001
<i>Total Revenues</i>	<u>31,576,786</u>	<u>37,495,472</u>	<u>37,678,617</u>	<u>183,145</u>
Expenditures:				
Current:				
Social Services	64,852,737	70,877,423	68,554,996	2,322,427
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(33,275,951)</u>	<u>(33,381,951)</u>	<u>(30,876,379)</u>	<u>2,505,572</u>
Other Financing Sources and Uses:				
Advances out	(6,000)			0
Transfers in	31,026,180	31,026,180	30,693,492	(332,688)
<i>Total Other Financing Sources and Uses</i>	<u>31,020,180</u>	<u>31,026,180</u>	<u>30,693,492</u>	<u>(332,688)</u>
<i>Net Change in Fund Balance</i>	<u>(2,255,771)</u>	<u>(2,355,771)</u>	<u>(182,887)</u>	<u>2,172,884</u>
<i>Fund Balance at Beginning of Year</i>	428,849	428,849	428,849	0
<i>Prior Year Encumbrance Appropriated</i>	2,255,771	2,255,771	2,255,771	0
<i>Fund Balance at End of Year</i>	<u>\$ 428,849</u>	<u>\$ 328,849</u>	<u>\$ 2,501,733</u>	<u>\$ 2,172,884</u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

Statement of Fund Net Position

Proprietary Funds

December 31, 2023

	Business-type Activities - Enterprise Funds					Nonmajor Parking Facilities		Governmental Activities - Internal Service Funds					
	Stillwater Center	Wastewater	Water	Solid Waste Management	Totals								
ASSETS:													
Current Assets:													
Equity in Pooled Cash and Cash Equivalents	\$ 8,772,582	\$ 123,620,493	\$ 78,457,326	\$ 45,319,353	\$ 1,699,614	\$ 257,869,368	\$ 35,919,405						
Materials and Supplies Inventory	106,318	663,939	795,677		197	1,566,131	554,237						
Accrued Interest Receivable		23,416		350,823		374,239							
Accounts Receivable	2,127,917	14,030,258	12,163,800	8,189,475	126,676	36,638,126	4,096,186						
Due from Other Funds	132,095			21,630	17,738	171,463	1,433,759						
Due from Other Governments		770,772	622,805			1,393,577							
Leases Receivable		52,530	46,250		1,172,561	1,271,341							
Prepaid Items						0	1,505,804						
Other Assets		2,275,110	400,389			2,675,499							
Cash and Cash Equivalents with Escrow Agents				12,288,564		12,288,564							
<i>Total Current Assets</i>	<i>11,138,912</i>	<i>141,436,518</i>	<i>92,486,247</i>	<i>66,169,845</i>	<i>3,016,786</i>	<i>314,248,308</i>	<i>43,509,391</i>						
Noncurrent Assets:													
Net Pension Asset	138,681	104,008	69,339	69,339		381,367	104,010						
Capital Assets:													
Land		3,470,069	1,272,801	4,048,538	1,300,000	10,091,408							
Construction in Progress		67,548,517	6,256,525	1,241,535		75,046,577							
Land Improvements		424,882	7,350	6,230,349		6,662,581							
Utility Plant in Service		351,808,653	263,997,117	2,247,213		618,052,983							
Building and Building Improvements	19,392,187	106,622,603	13,792,961	75,602,050	17,267,687	232,677,488							
Furniture, Fixtures, and Equipment	1,455,139	9,772,906	8,436,866	18,460,517	562,714	38,688,142	2,001,950						
Intangible Right to Use - FFE						0	256,759						
Intangible Right to Use - SBITA		18,220	18,963			37,183	911,588						
Accumulated Depreciation / Amortization	(10,307,862)	(298,764,962)	(152,207,438)	(58,941,945)	(11,222,271)	(531,444,478)	(2,137,541)						
<i>Total Noncurrent Assets</i>	<i>10,678,145</i>	<i>241,004,896</i>	<i>141,644,484</i>	<i>48,957,596</i>	<i>7,908,130</i>	<i>450,193,251</i>	<i>1,136,766</i>						
<i>Total Assets</i>	<i>21,817,057</i>	<i>382,441,414</i>	<i>234,130,731</i>	<i>115,127,441</i>	<i>10,924,916</i>	<i>764,441,559</i>	<i>44,646,157</i>						
DEFERRED OUTFLOWS OF RESOURCES:													
Deferred Charge on Refunding		10,166				10,166							
Deferred Outflows - Pension	7,645,581	5,734,402	3,822,935	3,822,935		21,025,853	10,689,996						
Deferred Outflows - OPEB	1,177,936	883,452	588,968	588,968		3,239,324	913,326						
<i>Total Deferred Outflows of Resources</i>	<i>\$ 8,833,683</i>	<i>\$ 6,617,854</i>	<i>\$ 4,411,903</i>	<i>\$ 4,411,903</i>	<i>\$ 0</i>	<i>\$ 24,275,343</i>	<i>\$ 11,603,322</i>						

MONTGOMERY COUNTY, OHIO

Statement of Fund Net Position

Proprietary Funds (Cont'd.)

December 31, 2023

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds		
	Stillwater Center		Wastewater		Water		Solid Waste Management	Nonmajor Parking Facilities	Totals
Current Liabilities:									
Accounts Payable	\$ 1,056,827	\$ 4,230,615	\$ 1,586,355	\$ 1,151,017	\$ 32,436	\$ 8,057,250	\$ 1,908,962		
Accrued Wages and Benefits	460,918	361,557	232,039	164,600	7,242	1,226,356	255,418		
Due to Other Governments	342,132	3,629,687	1,669,943	384,309	4,404	6,030,475	96,908		
Matured Compensated Absences	32,572					32,572		11,767	
Accrued Interest Payable	3,350	3,674		3,976		11,000			
Interfund Payable		274,000			2,383,160	2,657,160			
Due to Other Funds	16,152	38,274	37,228	159,458	11,813	262,925	12,551		
Claims Payable								8,754,293	
Loans Payable		1,950,625	1,956,800			3,907,425			
Compensated Absences Payable	539,588	651,569	466,606	342,447	43,027	2,043,237	540,884		
General Obligation Bonds Payable	660,000					660,000			
Revenue Bonds Payable				355,000		355,000			
Leases Payable						0	34,739		
Subscription Payable		4,525	4,710			9,235	333,965		
Landfill Closure and Postclosure Costs Payable				117,744		117,744			
Payroll Withholdings	117,420	87,153	84,261	52,233	1,717	342,784	124,171		
Deposits Held Due to Others		284,519	358,242			642,761			
<i>Total Current Liabilities</i>	<i>3,228,959</i>	<i>11,516,198</i>	<i>6,396,184</i>	<i>2,730,784</i>	<i>2,483,799</i>	<i>26,355,924</i>	<i>12,073,658</i>		
Noncurrent Liabilities:									
Loans Payable - net of current portion		84,440,838	31,424,518			115,865,356			
Claims Payable - net of current portion						0	13,785,149		
Compensated Absences Payable - net of current portion	306,745	413,581	293,033	254,561	1,899	1,269,819	601,255		
General Obligation Bonds Payable - net of current portion	707,243					707,243			
Revenue Bonds Payable - net of current portion				369,621		369,621			
Leases Payable - net of current portion						0	101,522		
Subscription Payable - net of current portion	9,228	9,604				18,832	253,367		
Asset Retirement Obligation		1,301,031				1,301,031			
Landfill Closure and Postclosure Costs Payable - net of current portion				269,436		269,436			
Net Pension Liability	18,536,906	13,902,843	9,268,561	9,268,561		50,976,871	13,902,839		
Net OPEB Liability	391,874	293,901	195,936	195,936		1,077,647	293,905		
<i>Total Noncurrent Liabilities</i>	<i>19,942,768</i>	<i>100,361,422</i>	<i>41,191,652</i>	<i>10,358,115</i>	<i>1,899</i>	<i>171,855,856</i>	<i>28,938,037</i>		
<i>Total Liabilities</i>	<i>23,171,727</i>	<i>111,877,620</i>	<i>47,587,836</i>	<i>13,088,899</i>	<i>2,485,698</i>	<i>198,211,780</i>	<i>41,011,695</i>		
Deferred Inflows of Resources:									
Deferred Inflows - Pension	110,976	75,877	50,582	50,582		288,017	126,523		
Deferred Inflows - OPEB	135,124	101,343	67,563	67,563		371,593	96,931		
Deferred Inflows - Leases		52,530	46,250		1,172,561	1,271,341			
<i>Total Deferred Inflows of Resources</i>	<i>246,100</i>	<i>229,750</i>	<i>164,395</i>	<i>118,145</i>	<i>1,172,561</i>	<i>1,930,951</i>	<i>223,454</i>		
NET POSITION:									
Net Investment in Capital Assets	9,182,387	152,022,549	107,556,708	48,163,636	7,908,130	324,833,410	309,163		
Restricted for Debt Service				453,231		453,231			
Restricted for Capital Outlay				11,809,978		11,809,978			
Restricted for Pension & OPEB Plans	138,681	104,008	69,339	69,339		381,367	104,010		
Unrestricted (Deficit)	(2,088,155)	124,825,341	83,164,356	45,836,116	(641,473)	251,096,185	14,601,157		
<i>Total Net Position</i>	<i>\$ 7,232,913</i>	<i>\$ 276,951,898</i>	<i>\$ 190,790,403</i>	<i>\$ 106,332,300</i>	<i>\$ 7,266,657</i>	<i>\$ 588,574,171</i>	<i>\$ 15,014,330</i>		
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds								<i>(4,659,269)</i>	
Total Net Position of Business-type Activities								<i>\$ 583,914,902</i>	

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended December 31, 2023

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Totals	
OPERATING REVENUES:							
Charges for Services	\$ 22,337,408	\$ 58,303,656	\$ 55,559,907	\$ 33,468,560	\$ 1,302,721	\$ 170,972,252	\$ 87,937,276
Lease Revenue		9,012	87,048		141,040	237,100	
Other	158,941	1,769,583	1,028,059	952,890	3,685	3,913,158	8,113,177
<i>Total Operating Revenues</i>	<i>22,496,349</i>	<i>60,082,251</i>	<i>56,675,014</i>	<i>34,421,450</i>	<i>1,447,446</i>	<i>175,122,510</i>	<i>96,050,453</i>
OPERATING EXPENSES:							
Personal Services	13,944,619	11,793,220	8,124,023	6,069,848	227,467	40,159,177	21,089,638
Contractual Services	6,700,719	5,737,872	7,309,437	7,986,072	413,082	28,147,182	10,103,582
Materials and Supplies	2,125,845	1,977,035	1,172,168	539,063	5,691	5,819,802	4,662,735
Utilities	374,486	18,998,805	22,923,917	7,966,302	29,565	50,293,075	1,227,860
Claims						0	59,203,568
Depreciation / Amortization	584,864	6,196,366	4,263,889	4,109,663	401,833	15,556,615	269,337
Other	2,346,508		851,806	6,582,482	164,137	9,944,933	2,212,750
<i>Total Operating Expenses</i>	<i>26,077,041</i>	<i>44,703,298</i>	<i>44,645,240</i>	<i>33,253,430</i>	<i>1,241,775</i>	<i>149,920,784</i>	<i>98,769,470</i>
<i>Operating Income (Loss)</i>	<i>(3,580,692)</i>	<i>15,378,953</i>	<i>12,029,774</i>	<i>1,168,020</i>	<i>205,671</i>	<i>25,201,726</i>	<i>(2,719,017)</i>
NON-OPERATING REVENUES (EXPENSES):							
Investment Earnings and Other Interest		12,009	368	975,301	17,960	1,005,638	
Other Non-Operating Revenues		32,423	5,109			37,532	60,507
Interest	(48,987)	(589,959)	(462,666)	(32,401)		(1,134,013)	(26,200)
Loss on Disposal of Capital Assets		(55,209)	(10,285)	(46,531)		(112,025)	(1,946)
<i>Total Non-Operating Revenues (Expenses)</i>	<i>(48,987)</i>	<i>(600,736)</i>	<i>(467,474)</i>	<i>896,369</i>	<i>17,960</i>	<i>(202,868)</i>	<i>32,361</i>
<i>Income (Loss) Before Contributions and Transfers</i>	<i>(3,629,679)</i>	<i>14,778,217</i>	<i>11,562,300</i>	<i>2,064,389</i>	<i>223,631</i>	<i>24,998,858</i>	<i>(2,686,656)</i>
Capital Contributions from Other Governments		29,250	4,159,708			4,188,958	
Transfers In	3,991,680			462,194		4,453,874	
Transfers Out		(14,784)				(14,784)	
<i>Change in Net Position</i>	<i>362,001</i>	<i>14,792,683</i>	<i>15,722,008</i>	<i>2,526,583</i>	<i>223,631</i>	<i>33,626,906</i>	<i>(2,686,656)</i>
<i>Net Position at Beginning of Year</i>	<i>6,870,912</i>	<i>262,159,215</i>	<i>175,068,395</i>	<i>103,805,717</i>	<i>7,043,026</i>	<i>554,947,265</i>	<i>17,700,986</i>
<i>Net Position at End of Year</i>	<i>\$ 7,232,913</i>	<i>\$ 276,951,898</i>	<i>\$ 190,790,403</i>	<i>\$ 106,332,300</i>	<i>\$ 7,266,657</i>	<i>\$ 588,574,171</i>	<i>\$ 15,014,330</i>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds change in Net Position of Business-type Activities							
						<i>(373,744)</i>	
						<i>\$ 33,253,162</i>	

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2023

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Total	
<i>Increase (Decrease) in Cash and Cash Equivalents</i>							
<i>Cash flows from operating activities:</i>							
Cash receipts from customers	\$ 21,146,408	\$ 58,248,380	\$ 54,716,392	\$ 31,814,117	\$ 1,069,235	\$ 166,994,532	\$ 9,947,406
Cash receipts from leases		9,012	87,048		141,040	237,100	
Cash receipts from interfund services provided		217,584	179,553	168,912	203,845	769,894	77,988,903
Cash payments to employees for services	(11,278,873)	(9,494,559)	(6,640,135)	(4,803,856)	(165,600)	(32,383,023)	(14,181,943)
Cash payments to suppliers for goods and services	(6,788,245)	(22,429,055)	(14,630,426)	(11,081,058)	376,624	(54,552,160)	(14,313,733)
Cash payments for insurance claims						0	(59,037,577)
Cash payments for interfund services used	(3,882,054)	(5,574,131)	(4,210,106)	(3,843,099)	(346,414)	(17,855,804)	(6,119,854)
Other operating cash receipts	624,860	5,043,779	143,439	920,490	144	6,732,712	
Other non operating cash receipts		63,783	91,699			155,482	60,507
Other non operating cash payments						0	
Cash from other sources			137,192			137,192	5,680,354
Other cash payments	(2,668,715)	(345,272)	(14,037,339)	(10,997,104)	(694,590)	(28,743,020)	(1,576,958)
<i>Net cash provided by (used for) operating activities</i>	<u>(2,846,619)</u>	<u>25,739,521</u>	<u>15,837,317</u>	<u>2,178,402</u>	<u>584,284</u>	<u>41,492,905</u>	<u>(1,552,895)</u>
<i>Cash flows from noncapital financing activities:</i>							
Transfers in from other funds	3,991,680			462,194	338,700	4,792,574	
Transfers out to other funds					(338,700)	(338,700)	
Amounts repaid on interfund loans		(62,000)			(300,000)	(362,000)	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>3,991,680</u>	<u>(62,000)</u>	<u>0</u>	<u>462,194</u>	<u>(300,000)</u>	<u>4,091,874</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>							
Principal paid on leases						0	(33,637)
Proceeds of long-term loans	34,418,801	5,866,903				40,285,704	
Principal paid on long-term loans	(2,477,721)	(2,021,607)				(4,499,328)	
Interest paid on long-term loans	(604,573)	(462,419)				(1,066,992)	
Principal paid on subscriptions	(4,467)	(4,649)				(9,116)	(324,256)
Interest paid on subscriptions	(237)	(247)				(484)	(26,200)
Inception from subscriptions						0	44,356
Principal paid on revenue bonds			(340,000)			(340,000)	
Interest paid on revenue bonds			(34,322)			(34,322)	
Principal paid on general obligation bonds	(630,000)					(630,000)	
Interest paid on general obligation bonds	(59,100)					(59,100)	
Capital Contribution from other governments		29,250	4,159,708			4,188,958	
Acquisition and construction of capital assets	(634,811)	(43,037,663)	(14,114,125)	(1,817,342)	(512,003)	(60,115,944)	(94,471)
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(1,323,911)</u>	<u>(11,676,610)</u>	<u>(6,576,436)</u>	<u>(2,191,664)</u>	<u>(512,003)</u>	<u>(22,280,624)</u>	<u>(434,208)</u>
<i>Cash flows from investing activities:</i>							
Interest on lease revenue		2,988			17,960	20,948	
Interest received on investments		368		624,478		624,846	
<i>Net cash provided by (used for) investing activities</i>	<u>0</u>	<u>2,988</u>	<u>368</u>	<u>624,478</u>	<u>17,960</u>	<u>645,794</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(178,850)	14,003,899	9,261,249	1,073,410	(209,759)	23,949,949	(1,987,103)
Cash and cash equivalents at beginning of year	8,951,432	109,616,594	69,196,077	56,534,507	1,909,373	246,207,983	37,906,508
Cash and cash equivalents at end of year	<u>\$ 8,772,582</u>	<u>\$ 123,620,493</u>	<u>\$ 78,457,326</u>	<u>\$ 57,607,917</u>	<u>\$ 1,699,614</u>	<u>\$ 270,157,932</u>	<u>\$ 35,919,405</u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds (Cont'd.)

For the Year Ended December 31, 2023

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Total	
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>							
Operating income (loss)	\$ (3,580,692)	\$ 15,378,953	\$ 12,029,774	\$ 1,168,020	\$ 205,671	\$ 25,201,726	\$ (2,719,017)
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>							
Depreciation/Amortization	584,864	6,196,366	4,263,889	4,109,663	401,833	15,556,615	269,337
Landfill Closure and Postclosure Costs				(61,291)		(61,291)	
Miscellaneous nonoperating income (expense)	0	63,783	91,699	(2,160)		153,322	60,507
Non-operating lease revenue					141,040	141,040	
(Increase) decrease in accounts receivable	(1,192,334)	79,112	(1,120,350)	(1,507,466)	(31,449)	(3,772,487)	(1,771,786)
(Increase) decrease in due from other funds	320,887		181	(11,093)	(1,733)	308,242	(345,611)
(Increase) decrease in due from other governments		3,127,369	(427,428)			2,699,941	
(Increase) decrease in inventory of supplies	(33,987)	50,777	(168,439)		280	(151,369)	(87,786)
(Increase) decrease in prepaid expenses						0	(137,109)
Increase (decrease) in accounts payable	282,187	(128,366)	871,396	(1,799,074)	(6,104)	(779,961)	(536,955)
Increase (decrease) in due to other funds	(14,071)	(14,275)	(13,715)	(7,000)	8,388	(40,673)	2,987
Increase (decrease) in due to other governments	39,615	459,394	30,335	23,967	2,569	555,880	96,908
Increase (decrease) in accrued wages and benefits	(18,715)	(33,043)	(50,680)	(35,561)	401	(137,598)	(5,258)
Increase (decrease) in payroll withholdings	17,623	22,281	7,158	6,808	542	54,412	124,171
(Increase) decrease in deferred outflows pension	3,414,711	2,561,078	1,707,385	1,707,385		9,390,559	5,832,156
Increase (decrease) in deferred inflows pension	(2,752,729)	(2,063,021)	(1,375,346)	(1,375,346)		(7,566,442)	(2,005,371)
Increase (decrease) in deposits held and due to others		(146,034)	(72,716)			(218,750)	
Increase (decrease) in insurance claims payable						0	680,539
Increase (decrease) in matured compensated absences	32,572			(15,365)		17,207	11,767
(Increase) decrease in net pension asset	12,588	9,442	6,294	6,294		34,618	(19,275)
Increase (decrease) in net pension liability	598,393	448,795	299,196	299,196		1,645,580	(572,154)
Increase (decrease) in net OPEB liability	(6,669)	(5,003)	(3,336)	(3,336)		(18,344)	(15,403)
(Increase) decrease in deferred outflows OPEB	870,917	653,189	435,458	435,458		2,395,022	607,003
Increase (decrease) in deferred inflows OPEB	(1,495,968)	(1,121,976)	(747,984)	(747,984)		(4,113,912)	(1,114,090)
(Increase) decrease in other assets		118,686	124,808		(141,040)	102,454	
Increase (decrease) in compensated absences	74,189	82,014	(50,262)	(12,713)	3,886	97,114	91,545
<i>Total adjustments</i>	<u>734,073</u>	<u>10,360,568</u>	<u>3,807,543</u>	<u>1,010,382</u>	<u>378,613</u>	<u>16,291,179</u>	<u>1,166,122</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ (2,846,619)</u>	<u>\$ 25,739,521</u>	<u>\$ 15,837,317</u>	<u>\$ 2,178,402</u>	<u>\$ 584,284</u>	<u>\$ 41,492,905</u>	<u>\$ (1,552,895)</u>

Noncash Capital Financing Activities:

During 2023, there were no noncash investing, capital and related financing activities in the Enterprise Funds or the Internal Service Funds

MONTGOMERY COUNTY, OHIO**Statement of Net Position****Fiduciary Funds****December 31, 2023****Custodial Funds****ASSETS:****Current Assets:**

Equity in Pooled Cash and Cash Equivalents	\$ 72,202,532
Cash and Cash Equivalents in Segregated Accounts	11,316,624
Accrued Interest Receivable	211,906
Taxes Receivable	944,382,873
Revenue in Lieu of Taxes Receivable	27,754,725
Due from Other Governments	30,431,034
Special Assessments Receivable	<u>120,940,218</u>

*Total Assets*1,207,239,912**LIABILITIES:****Current Liabilities:**

Accounts Payable and Other Liabilities	9,422,934
Due to Other Governments	77,631,581
Payroll Withholdings	<u>377,954</u>

*Total Current Liabilities*87,432,469**DEFERRED INFLOWS OF RESOURCES**

Property Taxes not Levied to Finance Current Year Operations	783,954,227
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	<u>27,754,725</u>

*Total Deferred Inflows of Resources*811,708,952**NET POSITION:**

Restricted for Individuals, Organizations and Other Governments	<u>308,098,491</u>
<i>Total Net Position</i>	<u>\$ 308,098,491</u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2023

	Custodial Funds
ADDITIONS:	
Intergovernmental	\$ 55,985,048
Amounts Received as Fiscal Agent	76,431,884
Licenses and Permits and Fees for Other Governments	111,684,423
Fines, Forfeitures and Settlements for Other Governments	16,331,648
Property Tax Collections for Other Governments	959,029,060
Special Assessment Collections for Other Governments	39,505,021
Contributions from Individuals	5,021,657
Amounts Received for Others	289,279
Miscellaneous	<u>42,621,161</u>
<i>Total Additions</i>	<u>1,306,899,181</u>
DEDUCTIONS:	
Distributions as Fiscal Agent	71,189,154
Distributions of State Funds to Other Governments	47,073,903
Distributions of the State of Ohio	112,078,267
Licenses and Permits and Fees Distributions to Other Governments	5,445
Fines, Forfeitures and Settlements Distribution to Other Governments	557,469
Property Tax Distributions to Other Governments	891,986,692
Special Assessment Distributions to Other Governments	29,533,502
Distributions to Other Governments	29,914,822
Distributions to Individuals	19,624,027
TIF Disbursements to Other Governments	27,754,725
Miscellaneous	<u>248,949</u>
<i>Total Deductions</i>	<u>1,229,966,955</u>
<i>Changes in Net Position</i>	<u>76,932,226</u>
<i>Net Position Beginning of Year</i>	<u>231,166,265</u>
<i>Net Position End of Year</i>	<u><u>\$ 308,098,491</u></u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2023

	Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation	Montgomery County Land Reutilization Corporation	Total
<i>Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$ 2,385,028	\$ 10,552,961	\$ 12,937,989
Materials and Supplies	4,000		4,000
Accounts Receivable	18,449	137,972	156,421
Due from Other Governments		1,425,111	1,425,111
Prepaid Items	42,997	59,248	102,245
Investments	2,182,414		2,182,414
Other Assets	150	3,729,877	3,730,027
Capital Assets not being depreciated	3,037,131		3,037,131
Capital Assets being depreciated	13,501,641	33,364	13,535,005
<i>Total Assets</i>	<u>21,171,810</u>	<u>15,938,533</u>	<u>37,110,343</u>
<i>Liabilities:</i>			
Accounts Payable	27,571	850,220	877,791
Retainage Payable		128,470	128,470
Accrued Wages and Benefits	14,506		14,506
Unearned Revenue	350,000	773,916	1,123,916
Other	113,077	116,000	229,077
Long-term liabilities:			
Due in More Than One Year	<u>3,921,620</u>		<u>3,921,620</u>
<i>Total Liabilities</i>	<u>4,426,774</u>	<u>1,868,606</u>	<u>6,295,380</u>
<i>Net Position:</i>			
Net Investment in Capital Assets	16,538,772	33,364	16,572,136
Unrestricted	206,264	<u>14,036,563</u>	<u>14,242,827</u>
<i>Total Net Position</i>	<u>\$ 16,745,036</u>	<u>\$ 14,069,927</u>	<u>\$ 30,814,963</u>

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO

Combining Statement of Activities

Discretely Presented Component Units

For the Year Ended December 31, 2023

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Fees and Charges for Services	Operating Grants and Contributions	Miami Valley In- Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation	Miami Valley In- Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation	Montgomery County Land Reutilization Corp	Total
Component Units:						
Miami Valley In-Ovations, Inc d	\$ 2,472,513	\$ 1,279,792	\$ 1,482,015	\$ 289,294	\$	\$ 289,294
dba Inclusive Neighborhoods Housing Corporation						
Montgomery County Land Reutilization Corp	6,647,772	296,821	4,198,154		(2,152,797)	(2,152,797)
Total	\$ 9,120,285	\$ 1,576,613	\$ 5,680,169	289,294	(2,152,797)	(1,863,503)
General Revenues:						
Grants and contributions not restricted to specific programs				2,177,188	2,177,188	
Unrestricted investment earnings			211,796	421,105	632,901	
Miscellaneous			389,394		389,394	
Total general revenues			601,190	2,598,293	3,199,483	
Change in Net Position			890,484	445,496	1,335,980	
Net Position - Beginning			15,854,552	13,624,431	29,478,983	
Net Position - Ending			\$ 16,745,036	\$ 14,069,927	\$ 30,814,963	

The notes to the basic financial statements are an integral part of this statement.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE A – Summary of Significant Accounting Policies - Description of Montgomery County

Montgomery County was established on May 1, 1803, by an act of the Ohio General Assembly. It operates as a political subdivision of the State of Ohio exercising only those powers conferred by the Ohio legislature. A total of eleven legislative and administrative County officials are elected by Montgomery County voters. The three member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor, and the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law which include: the Clerk of Courts; Recorder; Coroner; Engineer; Prosecuting Attorney; and Sheriff. The judicial branch of the County includes eleven Common Pleas Court Judges, two Domestic Relation Judges, two Juvenile Court Judges, one Probate Judge, and five Court of Appeals Judges.

Montgomery County provides a multitude of services to its approximately 533,796 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

Reporting Entity

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, GASB Statement No. 39 and GASB Statement No. 61, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all the elected officials, organizations, activities, and functions which are not legally separate from the County and whose corporate powers the County holds. The financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but which raise and hold economic resources for the direct benefit of the County or for which the nature and significance of their relationship with the County is such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, *and* (a) the primary government is able to impose its will on the potential component unit *or* (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included. Based on this criteria, the following two entities are included as discretely presented component units:

Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation: Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation (INHC) is a legally separate, not-for-profit corporation served by a Board of Trustees, appointed by the Montgomery County Board of Developmental Disabilities, and organized pursuant to the laws of the State of Ohio. The purpose of the corporation is to develop safe, affordable, and accessible housing for persons with developmental disabilities in Montgomery, Miami, and Darke Counties. The Montgomery County Board of Developmental Disabilities Services provides INHC with staff salaries, certain equipment, workspace, facilities, and expenses related to upkeep of the facilities. Also, INHC is under contract with the Montgomery County Board of Developmental Disabilities Services in connection with an apartment building managed by INHC. The building was purchased by INHC using DDS funds. Under the contract, DDS maintains a legal interest in the property through a mortgage and the title transfers to DDS upon termination of the contract. Based on the significant services and resources provided by the County to INHC, it is the County's position that there is a financial benefit/burden relationship between INHC and Montgomery County Board of DDS; therefore, INHC is included as a discretely presented component unit of Montgomery County.

Montgomery County Land Reutilization Corporation: The Montgomery County Land Reutilization Corporation (MCLRC) is a legally separate, not-for-profit corporation served by a Board of Directors established and organized pursuant to the laws of the State of Ohio. The purpose of the corporation is to reclaim, rehabilitate and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising its powers under the Ohio Revised Code. The MCLRC is fiscally dependent on the County. At MCLRC's request, the County, by resolution, authorized additional delinquent property tax fees for the use by MCLRC. These revenues are used as securities by MCLRC to borrow monies. Therefore, MCLRC is included as a discretely presented component unit of Montgomery County.

Copies of each of the above component units' complete, separately audited financial reports are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE A - Summary of Significant Accounting Policies - Description of Montgomery County (Cont'd.)

Related Organizations: The following are not included in the County's financial reporting entity. The County is not financially accountable for these fiscally independent organizations. The imposition of will or financial benefit/burden relationship criteria do not apply, and the County's accountability is limited to making certain appointments:

Five Rivers MetroParks District: The Probate Judge appoints three commissioners to administer the Park District.

Greater Dayton Regional Transit Authority: Four of nine Board members are appointed by the County Commissioners.

Dayton Metro Library: Four of the seven Library Trustees are appointed by the County Commissioners and the remaining three are appointed by Common Pleas Court Judges.

Sinclair Community College: Six of the nine Trustees are appointed by the County Commissioners and the remaining three are appointed by the Governor.

Dayton Metropolitan Housing Authority: Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each.

Brighter Tomorrow Foundation: The Montgomery County Board of DDS appoints the Board of Trustees; however, per agreement, the Foundation is a supporting organization of the Dayton Foundation.

Preschool Promise, Inc.: One of five trustees are elected by the Montgomery County Commissioners, and the remaining four Trustees are elected by the City of Dayton Commission.

Jointly Governed Organizations: The Montgomery Greene County Local Emergency Response Council (MGCLERC), the Local Emergency Planning Council (LEPC) for Montgomery and Greene County was dissolved as of June 30, 2022.

NOTE B - Summary of Significant Accounting Policies - Basis of Presentation

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for based on a set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenditures or expenses, as appropriate.

The County's basic financial statements consist of government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of information.

Government-wide Financial Statements: The Statement of Net Position and the Statement of Activities report information about the County as a whole. These statements report on all the non-fiduciary financial activities of the primary government and its component units. The statements distinguish between those activities of the County that are governmental in nature and those that are considered to be business-type. The Statement of Net Position presents the financial condition of the governmental and business-type activities of the County at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and identifiable to a particular function. Program revenues include charges paid by the recipient of goods or services offered by the programs, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements: Fund financial statements consist of a series of statements that present financial information of the County at a more detailed level, focusing on information about the County's major governmental and enterprise funds. Each major fund is presented in a separate column, while nonmajor funds are aggregated and presented in a single column. Separate financial statements are presented for governmental, proprietary, and fiduciary funds.

The accounts of the County are organized on the basis of funds, each of which is considered a separate fiscal and accounting entity, with a self-balancing set of accounts that record cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. There

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

are three classifications of funds: governmental, proprietary, and fiduciary.

Governmental Funds: Governmental Funds are those funds through which most governmental functions are typically financed. The measurement focus of these funds is on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets, deferred outflows of resources, liabilities, and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General Fund: This fund accounts for all financial resources not accounted for in another fund and is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio. The General Fund is the primary operating fund of the County.

Board of Developmental Disabilities Services: This fund is used to account for and report programs for the developmentally disabled who reside in Montgomery County. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Human Services Levy: This fund accounts for and reports levy proceeds that support various human service organizations which agree to provide services that accommodate unmet needs in the community.

American Rescue Plan Act (ARPA): This fund is used to account for and report restricted monies received from the Federal American Rescue Plan Act, which provides additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

Children Services: This fund accounts for and reports the operation of the Children Services function within the Job and Family Services Department, including the investigation of all reports of child abuse, neglect, or dependency, as well as services which include family counseling, foster care, adoption, and clinical care. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Proprietary Funds: The Proprietary Funds are used to account for those County activities which are similar to those often found in the private sector. The measurement focus of these funds is upon determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The County has presented the following major proprietary funds:

Stillwater Center: Stillwater Center is a licensed and certified Medicaid Intermediate Care Facility for persons with profound mental retardation and developmental disabilities. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund. Five separately budgeted subfunds, used internally, comprise this fund.

Wastewater: This fund is used to account for sanitary sewer services which the County provides to residential, commercial, and industrial customers who are also serviced by the water system. Wastewater charges are based on water usage and serve as the major revenue source for financing the operation, maintenance, and capital improvement of the wastewater distribution system.

Water: This fund is used to account for water services which the County provides to residential, commercial, and industrial customers. Revenue generated through user charges is used for the operation, maintenance, and capital improvement of the water distribution system.

Solid Waste Management: This fund is used to account for the financial operations of the County's solid waste removal and disposal activities which serve residential, commercial, and industrial customers.

Fiduciary Funds: Fiduciary Funds reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for various entities; for various taxes, assessments, fines, and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

Additionally, the County reports *Internal Service Funds*, a Proprietary Fund type, used to account for the financing of goods or services provided primarily by certain functions of the County's administrative services department to other departments or agencies of the County, and occasionally to other governments, generally on a cost-reimbursement basis. The County's internal service activities include central services, other data processing services, information technology, Microsoft Dynamics 365, telecommunications as well as insurance administration and risk management.

Summary of Significant Accounting Policies

The accompanying financial statements of the County are prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

Measurement Focus and Basis of Accounting

The Government-wide, the Proprietary Fund and Fiduciary Fund financial statements are prepared using the economic resources measurement focus. The Government-wide, Proprietary and Fiduciary Fund financial statements are reported using the accrual basis of accounting. On the accrual basis, revenues are recognized when earned and expenses are recognized as liabilities are incurred, regardless of when the related cash flows take place. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants, shared revenue and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, shared revenue and donations is recognized in the year in which all eligibility requirements have been satisfied. Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the Governmental Funds to be available if they are collected within sixty days after year-end.

Under the modified accrual basis, the following major revenue sources are considered both measurable and available at year end, and, therefore, susceptible to accrual: delinquent property taxes, sales tax, fees and charges for services, intergovernmental revenues (including grants, gasoline tax and motor vehicle license tax), and investment earnings and other interest.

Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt and compensated absences, which are recognized as expenditures when payment is due. General capital asset acquisitions are reported as expenditures in Governmental Funds. Proceeds of general long-term debt are reported as other financing sources. Proprietary Funds separate revenues and expenses into operating and non-operating components. Operating revenues and expenses result from providing services and producing and delivering goods. Non-operating revenues and expenses encompass those things not qualifying as operating items. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from investment trust, private purpose trust funds, and custodial funds.

Budgetary Accounting and Control

The County is required by state law to adopt annual budgets for the General Fund, certain Special Revenue Funds, Debt Service Funds and Proprietary Funds. For these funds, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. Budgets are adopted for each business unit by major expenditure/expense category (i.e., personal services, professional services, capital outlays, etc.) which constitutes the legal level of budgetary control. Each County department, in conjunction with the Office of Management and Budget, prepares an original budget which is approved by the Board of County Commissioners. Throughout the year, the County monitors and maintains the legal level of budgetary control within a business unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for a designated main account class budgetary category (i.e., salaries, fringe benefits, contractual professional services, capital outlays, etc.). While management is permitted discretion in allocating expenditures/expenses among specific main account subcategories, any and all budget modifications involving revisions between main account class categories or to total appropriated amounts must be approved through legal resolution by the Board of County Commissioners. Each final budget includes all modifications that were made throughout the year, including any supplemental appropriations. During the year, several supplementary appropriations were necessary.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

Unencumbered and unexpended appropriations lapse at year-end. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to-actual comparisons.

The budgetary process does not include annual budgeting for the following Special Revenue Funds: MC OneOhio, Pharmacy Opioid Settlement, Opiate Settlement, Community Development Block Grant; American Rescue Plan Act, Workforce Investment Act; Alcohol, Drug Addiction and Mental Health Services (ADAMHS) Board Federal Grants; ADAMHS Board State & Local Grants; Youth Services; Felony Delinquent Care and Custody; Community Corrections; Other Federal Grants; and Other State & Local Grants. It also does not include annual budgeting for Capital Projects Funds. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on a non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and community development special revenue fund. These custodial funds are not required to be budgeted and appropriated.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of on a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP) and expenditures/expenses are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis. There is also a budgetary perspective difference in many funds, where the fund structure for GAAP reporting reflects a consolidation of a more detailed subfund structure, used for internal budgetary purposes. The individual fund budgetary schedules denote these budgetary perspective differences, where applicable.

The actual results of operations compared to the original and revised appropriation for the General Fund and all annually budgeted major Special Revenue Funds by expenditure function and revenue source are presented in the Statements of Revenues, Expenditures and Changes in Fund Balance -Budget and Actual (Non-GAAP Budgetary Basis) as part of the basic financial statements. The sum of specific transactions presented at the subfund level for major funds may not agree with the sum of such transactions presented on the fund level Budget and Actual statements. This might occur if there were no annual appropriations recorded at the subfund level for a given subfund comprising the major fund. In these instances, the fund balance would be recorded at the fund level only.

Cash and Cash Equivalents and Investments

The County Treasurer pools and invests all active and inactive County funds. All cash and investments with the Treasurer, with the exception of collateral on loaned securities, are considered to be cash equivalents since they are available to County funds on demand. If a fund overdraws its account in the Treasury pool, the overdraft is reported as an interfund liability in that fund, with a corresponding interfund receivable reported in the General Fund.

For purposes of the Statement of Cash Flows, proprietary fund participation in the Treasurer's investment pool is treated as a demand account. In addition, all highly liquid investments held by fiscal agents in segregated accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents; any separate investments are reported as investments on the Statement of Net Position and are recorded at fair value, in accordance with GASB Statement No. 31.

During 2023, the County invested in STAR Ohio, Money Market Mutual Funds, Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Bonds and Notes, US Treasury Notes, Municipal Bonds, and Corporate Notes. STAR Ohio (the State Treasury Asset Reserve of Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice for deposits and withdrawals of \$100 million or more is appreciated. STAR Ohio reserves the right to limit the transaction to \$250 million per day.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

Inventory of Supplies and Prepaid Expenses

Inventory is reported in Proprietary Funds and valued at cost using the first-in, first-out method. Costs are expensed when inventory is consumed. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the Government-wide and Proprietary Fund financial statements using the purchases method.

Restricted Assets

Assets are reported as restricted when limitations on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the General Fund represent money set aside for unclaimed monies. Restricted assets in the enterprise fund represents amounts held in trust by the pension and OPEB plans for future benefits.

Other Assets

Other assets are reported in the Enterprise Funds, in connection with certain recognized long-term receivables resulting from various capital improvement assessments of water and wastewater customers.

Capital Assets

All capital assets, which include property, plant and equipment, and infrastructure assets, are reported in the applicable governmental or business-type columns in the government-wide financial statements and in the fund financial statements for proprietary funds. The County considers a capital asset to be one with an initial individual cost of at least \$5,000 and an estimated useful life that benefits more than a single fiscal period. All capital assets, except for intangible right-to-use lease assets and subscription assets which are discussed below, are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. Costs of normal maintenance and repairs that do not add to the value of an asset or materially extend its useful life are not capitalized. Infrastructure assets related to business-type activities pertain to the water and wastewater utility operations. Infrastructure assets related to governmental activities consist of County roads and bridges. Depreciation of capital assets is provided over the estimated useful life using the straight-line method. The estimated useful lives of the various capital assets classes are as follows:

<i>Class</i>	<i>Estimated Useful Life</i>
Land improvements	15-20 years
Utility plant in service	40-50 years
Buildings, structures, and improvements	20-40 years
Furniture, fixtures, and equipment	2-20 years

The County is reporting intangible right to use assets related to subscription-based information technology agreements (SBITA), leased buildings, structures, and improvements as well as furniture, fixtures, and equipment. The lease assets include buildings and equipment and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. Subscription assets represent intangible right to use assets related to the use of another party's IT software. These intangible right to use assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. Infrastructure assets consisting of County roads and bridges are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance costs regarding the County's roads and bridges appear in the Required Supplementary Information section of this report.

Long-term Liabilities

In accordance with GAAP, long-term liabilities are not recognized within Governmental Funds. They are, however, reported as liabilities of governmental activities in the government-wide financial statements. Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenues of those funds are reported in the applicable Proprietary Fund. The business-type activities column in the government-wide financial statement reflects long-term liabilities pertaining to Enterprise Funds. Bonds, leases, subscriptions payable and long-term loans are recognized as a liability on the governmental fund financial statements when due.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

Bond Issuance Costs, Premiums, Discounts and Deferred Charges on Debt Refundings

Bond issuance costs are expensed when incurred. Bond premiums and discounts, as well as deferred amounts on refundings are capitalized and amortized as a component of interest expense, using the straight-line method, over the life of the applicable debt. Unamortized deferred charges on debt refundings are reported as a deferred outflow of resources on the Government-wide and Proprietary Statements of Net Position, while bond premiums and discounts are reported as a carrying amount adjustment to the face amount of the debt. Additional, detailed information regarding unamortized deferred charges on debt refundings, as well as unamortized bond premiums and discounts and net carrying value is provided in Note J.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds.

Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund Statement of Fund Net Position and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue in the Governmental Funds only when measurable and available; however, since special assessments qualify as exchange-like transactions, revenue is recognized for all special assessments receivable in the government-wide statements. Special assessments receivable includes \$31,078 of delinquent amounts outstanding.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position for the deferred charge on refunding, pension and OPEB. The deferred outflows of resources related to pension and OPEB are explained in Notes K and L. On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This deferred amount is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, leases, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. The deferred inflow for leases is related to the leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, other local taxes, sales taxes, intergovernmental grants, special assessments, accounts receivable and accrued interest. These amounts are deferred and recognized as revenue in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 32. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes K and L).

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

The County complies with GASB Statement No. 33 in recognizing assets, deferred outflow of resources, liabilities, deferred inflows of resources, revenues and expenditures/expenses associated with nonexchange transactions, including derived tax revenues, imposed nonexchange transactions, government-mandated and voluntary nonexchange transactions. The full accrual guidelines for recognizing receivables and revenue are applied to the Government-wide and Proprietary Fund financial statements and the modified accrual guidelines are applied to Governmental Fund financial statements. On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. These unavailable revenues have been reported as deferred inflows of resources on the Governmental Funds balance sheets accordingly.

Sales Tax

The County has levied a 1.25% sales tax. The sales tax is collected by the State of Ohio and remitted to the County monthly. This tax was enacted by the Board of County Commissioners, under the authority of the Ohio Revised Code. The County complies with GASB Statement No. 33 in accounting for sales tax as a derived tax revenue, with receivable amounts recognized when the underlying exchange occurs and revenue recognized, in the Governmental Fund financial statements, when funds become available and in the government-wide financial statements when the underlying exchange occurs.

Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental Funds and as transfers in Proprietary Funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are similarly treated when involving other funds of the County. Interfund balances within governmental activities and within business-type activities are eliminated on the Government-wide Statement of Net Position.

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

Compensated Absences

The County applies the provisions of GASB Statement No. 16 in accounting for and reporting compensated absences. The vesting method is used to estimate accrued sick leave liabilities. These liabilities, as well as those for vacation leave and other compensatory leave, also include estimates for salary-related payments associated with the payment of compensated absences. In the Governmental Fund financial statements, the portion of the liability which is matured and payable is included as matured compensated absences on the financial statements. In the government wide and proprietary financial statements, the entire compensated absence liabilities are reported. Employees earn vacation time at varying rates depending on the duration of their employment. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Ohio law requires that the vacation time not be accumulated for more than three years. Unused vacation is payable upon termination of employment. Law enforcement employees in the County Sheriff's Department may accumulate unused sick leave, until retirement, up to a maximum of 3,000 hours; those employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave at 50% of their current wage rate. Employees of the Board of County Commissioners, and certain other County offices, with a minimum of ten years of service may, upon retirement, receive cash payment for accumulated unused sick leave at the employee's rate of pay at the time of separation, at the rate of one hour's pay for every two hours of accumulated balance. Certain non-bargaining employees are eligible for a maximum of 3,000 convertible hours to a maximum cash conversion of 1,500 hours, while bargaining and other employees are eligible for a maximum of 2,000 convertible hours to a maximum cash conversion of 1,000 hours. Employees of the County Clerk of Courts are eligible for a maximum of 1,500 convertible hours to a maximum cash conversion of 750 hours. Employees of the County Engineer's Department may accumulate unused sick leave, until retirement, up to a maximum of 740 hours. These employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave, at current wage rates, as follows; for 1-240 hours, 1 day's

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

pay for 3 days accumulated sick leave; for 241-360 hours, 1 day's pay for 2 days accumulated sick leave; and for 361-740 hours, 1 day's pay for 1 days accumulated sick leave. Other County employees may accumulate unused sick leave, until retirement, up to a maximum of 720 hours. These employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave, at current wage rates, as follows; for 1-240 hours, 1 day's pay for 3 days accumulated sick leave; for 241-400 hours, 1 day's pay for 2 days accumulated sick leave; and for 401-720 hours, 1 day's pay for 1 days accumulated sick leave.

Insurance

The County's risk management programs include self-funding for certain health insurance, property and casualty liability and workers' compensation claims. The programs are administered, in part, by third-party service agents and are accounted for in the Internal Service Funds in accordance with GASB Statement No. 10. Self-insurance liabilities reported at year-end include incurred but unreported claims, based on certain third-party and managerial estimates. Additional information regarding risk management, and its associated liabilities, is provided in Note J.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the Governmental Funds. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in a spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. The nonspendable fund balances for the County include prepaids, unclaimed monies and noncurrent loans receivable.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board of County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by County Commissioners or a County official delegated that authority by ordinance, or by State Statute. State Statute authorizes the County Auditor to assign fund balance for purchases on order provided amounts have been lawfully appropriated. Unlike commitments, assignments generally only exist temporarily and are removed when the underlying purpose has been fulfilled. Other than assignments for purchases on order, as discussed above, the County has no policy to authorize further assignments of fund balance. The assigned fund balance for future appropriations in the General Fund represents 2024 appropriations that exceed estimated resources.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restricted Net Position for Pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the County, these revenues are charges for services and lease revenue. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses that do not meet these definitions are reported as non-operating.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Leases and SBITAs

The County serves as both lessee and lessor in various noncancelable leases which are accounted for as follows:

Lessee – At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the useful life of the underlying asset. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor – At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancelable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets and subscription payables are reported with long-term debt on the statement of net position.

Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$10,369,491 as a receivable related to opioid settlement monies in the Pharmacy Opioid Settlement and Opiate Settlement Special Revenue Funds in the accompanying financial statements. During 2023, Ohio reached a settlement agreement with Monsanto. As a participating subdivision, the County received a settlement payment of \$8,704,661 during 2023. This amount is reflected as fines and forfeitures in the McOneOhio, Pharmacy Opioid Settlement and Opiate Settlement funds in the accompanying financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE C – Change in Accounting Principle

For 2023, the County implemented Governmental Accounting Standards Board (GASB) No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). These changes were incorporated in the County's 2023 financial statements. The County recognized subscriptions payable of \$4,806,345 in the governmental funds and \$37,183 in the enterprise funds at January 1, 2023. These were offset by the subscription asset.

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the County also implemented the guidance in GASB's Implementation Guide No. 2021-1, *Implementation Guidance Update-2021* (other than question 5.1).

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE D - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2023, on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>					
<i>Description</i>	<i>General</i>	<i>Board of Developmental Disabilities Services</i>	<i>Human Services Levy</i>	<i>Children Services</i>	
GAAP Basis	\$ 33,934,510	\$ 3,623,682	\$ (3,590,256)	\$ 1,706,550	
Increase (decrease)					
Due to revenues:					
Property taxes	1,158,018	233,550		8,339,669	
Sales tax	520,513				
Licenses and permits	(4,959)				
Fees and charges for services	217,307	2,398			(594)
Fines and forfeitures	(18,096,574)				
Intergovernmental	1,404,337	235,957	7,082,400		(466,336)
Lease revenue	(54,979)				
Investment earnings and Other Interest	(21,913,650)				(636,705)
Contributions and Donations					3,522,348
Miscellaneous	(4,437,071)	8,679,843			
Due to expenditures:					
Current:					
General government	3,696,586				
Judicial and law enforcement	11,375,141				
Environment and public works	71,546				
Social services	(1,438,175)	(9,898,210)	4,175,168		(4,308,150)
Community and economic development	(359,702)				
Capital Outlay	3,073,245	56,988			
Intergovernmental:					
General government	46,572				
Judicial and law enforcement	(85,247)				
Environment and public works	906				
Social services		(48,074)			
Community and economic development	1,374,591				
Inception of Subscription	(3,073,245)	(56,988)			
Debt Service:					
Principal retirement	2,023,532	56,988			
Interest	227,373	2,168			
Due to other financing sources and (uses):					
Advances in	1,645,000				
Advances out	(1,324,550)	0			
Transfers in	21,729,692	635,000	8,037,056		
Transfers out	(23,861,084)	(635,000)	(13,583,686)		
Budgetary basis	<u>\$ 7,849,633</u>	<u>\$ 2,888,302</u>	<u>\$ 10,460,351</u>	<u>\$ (182,887)</u>	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE E – Contingencies, Judgments and Claims Litigation

The County is currently the defendant in various lawsuits. The ultimate disposition of the lawsuits and other proceedings cannot presently be determined but will not, in the opinion of the County Prosecutor, adversely affect continued operations of the County.

Contingencies Under Grant Programs

The County participates in certain federal, and state assisted grants and programs that are subject to financial compliance audits by the grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

Pollution Remediation

The Valleycrest Landfill in Dayton, Ohio, is a federal Superfund site for which the County is designated, along with the Solid Waste District and others, as potentially responsible parties (PRPs) in connection with certain pollution remediation obligations, which are presently not reasonably estimable. The Solid Waste District expects to negotiate with other PRPs at Valleycrest regarding possible future payment shares for potential remedial costs at the site. During these negotiations, the District will be guided by the fact that the District's PRP status at Valleycrest arises solely from the prior landfilling of non-hazardous municipal solid waste.

Insurance Claims

The County assumes the liability for most property damage and personal injury risks as well as the risk of certain employee health care claims. During the year, it also managed the risk of workers' compensation claims, through a state retrospective rating plan for claims, applicable to periods prior to July 1, 2010, and solely through the County for claims applicable to all periods on or after July 1, 2010. As discussed in the *Risk Management* disclosure in Note J, for all of these risks, judgments and claims, including those incurred but not reported as of year-end, liabilities are recorded when it is probable that an asset has been impaired, or a liability has been incurred and the amount of loss can be reasonably estimated.

NOTE F - Cash, Deposits, and Investments

Primary Government: Monies held in the County Treasury are pooled for the purpose of investment management. Earnings on the pooled investments are distributed by the County Treasurer, based on the average daily balances of those funds eligible to receive investment income to the average daily balance of the total County Treasury. Apart from a limited number of specific funds which qualify to receive investment income, as prescribed by Ohio law, all remaining investment income is allocated to the General Fund. Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State. The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of: (1) United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; (2) Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities; (3) Written repurchase agreements in the securities listed above provided the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days; (4) Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement; (5) Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32; (6) No-load money market mutual funds rated in the

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE F - Cash, Deposits, and Investments (Cont'd.)

highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (A); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions; (7) The State Treasurer's investment pool (STAR Ohio); (8) Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations; (9) Up to forty percent of the County's average portfolio in either of the following: (a) Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase, (b) Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase; (10) Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase; (11) A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and, (12) Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2023, \$39,311,187 of the County's total bank balance of \$41,824,981 was exposed to custodial credit risk because those deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent but not in the government's name.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Interest Rate Risk: The County's investment policy generally limits investment portfolio maturities to five years or less, unless the investment is matched to a specific obligation or debt, and the investment is specifically approved by the Investment Advisory Committee.

At December 31, 2023, the fair value of investments was \$19,734,400 below the County's net cost. The County includes the change in the fair value of investments as an adjustment to investment earnings and other interest based on an analysis of the differences between cost and market value.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE F - Cash, Deposits, and Investments (Cont'd.)

The County's investments at December 31, 2023, are as follows:

Measurement/Investment	Measurement Amount	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Net Asset Value Per Share				
STAR Ohio	\$ 72,379,658	8.90%	AAAm	n/a
Fair Value Level One Inputs				
Money Market Mutual Funds	348,158	0.04%	AAAm	n/a
Fair Value Level Two Inputs				
Federal Farm Credit Bank Bonds	188,897,580	23.23%	AA+	0.44 years
Federal Home Loan Bank Bonds	158,521,191	19.50%	AA+	0.28 years
Federal Home Loan Mortgage Corp. Notes	9,537,500	1.17%	AA+	0.02 years
Federal National Mortgage Association	43,640,050	5.37%	AA+	0.05 years
US Treasury Notes	251,253,301	30.90%	AA+	0.71 years
Municipal Bonds	1,546,930	0.19%	Not Rated	0.01 years
Corporate Notes	86,952,140	10.70%	A- to AA-	0.12 years
Total Fair Value Level Two Inputs	740,348,692			
Total Investments	\$ 813,076,508	100.00%		

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2023. The Money Market Mutual Funds are measured at fair value and valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmarks, yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (Level 2 inputs).

Discretely Presented Component Units: Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation and the Montgomery County Land Reutilization Corporation had amounts available for deposit at year-end of \$2,385,028 and \$10,552,961, respectively. There are no statutory guidelines regarding the deposit and investment of funds for these not-for-profit corporations.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2023, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 602,399	\$ 1,018,750
Board of Developmental Disabilities Services		2,359
Human Services Levy		2,792
American Rescue Plan Act		1,707,771
Children Services	806,787	942,057
Other Governmental Funds	<u>2,668,230</u>	<u>1,733,433</u>
	<u>4,077,416</u>	<u>5,407,162</u>
Proprietary Funds:		
Enterprise Funds -		
Stillwater Center	132,095	16,152
Wastewater		38,274
Water		37,228
Solid Waste Management	21,630	159,458
Parking Facilities	<u>17,738</u>	<u>11,813</u>
	<u>171,463</u>	<u>262,925</u>
Internal Service Funds	<u>1,433,759</u>	<u>12,551</u>
Total	<u><u>\$ 5,682,638</u></u>	<u><u>\$ 5,682,638</u></u>

These balances between funds are all considered to be current receivables/payables resulting from interfund activity and primarily represent reciprocal transactions between funds, for interfund services provided and used during the current year, for which billings and payments between funds did not occur until after year-end.

Certain interfund receivable/payables of a longer-term repayment schedule also exist. The General Fund has provided interfund loans to Other Governmental Funds as well as to the Wastewater and Parking Facilities Funds. These funds will make repayments on the loans from portions of their revenue:

	<i>Interfund Receivables</i>	<i>Interfund Payables</i>
General Fund	\$ 9,445,742	\$
Other Governmental Funds		6,788,582
Wastewater		274,000
Parking Facilities		2,383,160
	<u><u>\$ 9,445,742</u></u>	<u><u>\$ 9,445,742</u></u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G - Interfund Receivables/Payables (Cont'd.)

The preceding interfund receivable/payables includes \$5,938,033 in principal of certain outstanding manuscript debt securities, issued by the County and self-acquired by the County Treasurer. This manuscript debt component consists of the following:

Year Issued	Purpose/ Description	Interest Rate	Final Maturity	January 1, 2023	Additions	(Reductions)	December 31, 2023	Amount Due in 2024
<i>Interfund Payables for Treasurer-held Manuscript Debt:</i>								
<i>Treasurer-held Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
2008	Manning Road Group Drainage Proj	4.350%	2023	\$ 2,200		\$ (2,200)	\$ 0	\$ 0
2008	Hardin West Group Drainage Proj	4.350%	2023	1,800		(1,800)	0	0
2011	Tom's Run West Group Drainage Proj	3.900%	2026	4,914		(1,159)	3,755	1,204
2013	Lutheran Road Group Drainage Proj	3.350%	2028	10,113		(1,550)	8,563	1,602
2013	Little Farms Group Drainage Proj	3.350%	2028	21,203		(3,249)	17,954	3,358
2017	Spring Run Ditch Proj	2.720%	2032	14,545		(1,285)	13,260	1,321
2017	Dodson Road Ditch Proj	2.720%	2032	28,191		(2,491)	25,700	2,559
2018	Strunks Ditch Proj	2.600%	2033	43,037		(3,430)	39,607	3,519
2023	Wylie Ditch Group Drainage Proj	3.970%	2038		21,419		21,419	908
Total payable from road assessments				\$ 126,003	\$ 21,419	\$ (17,164)	\$ 130,258	\$ 14,471
<i>Payable from water/sewer assessments:</i>								
2005	Centerville Forest San Swr Ext	4.000%	2025	\$ 65,524		\$ (20,990)	\$ 44,534	\$ 21,830
2005	Homestretch Rd Water Main Ext	4.000%	2025	8,753		(2,804)	5,949	2,916
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	42,630		(9,818)	32,812	10,357
2011	Airway Rd Water Main Ext	3.550%	2031	18,080		(1,740)	16,340	1,800
2011	Airway Rd San Sewer Ext	3.550%	2031	15,887		(1,529)	14,358	1,583
2011	Bigger Lane Water Main Ext	3.250%	2031	46,378		(4,519)	41,859	4,665
2011	Bigger Lane San Sewer Ext	3.250%	2031	46,121		(4,494)	41,627	4,640
2012	Centerwood Lane Water Main Ext	2.600%	2032	44,893		(3,989)	40,904	4,092
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	166,590		(12,417)	154,173	12,901
2015	McKenna Gorman Sewer Ext	3.150%	2035	88,972		(5,644)	83,328	5,821
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035	75,692		(4,801)	70,891	4,953
Total payable from water/sewer assessments				\$ 619,520	\$ 0	\$ (72,745)	\$ 546,775	\$ 75,558
<i>Treasurer-held General Obligation Bonds-</i>								
<i>Payable from Regional Dispatch Center Building:</i>								
2019	Regional Dispatch Center	2.050%	2039	\$ 5,248,000	\$ (261,000)	\$ 4,987,000	\$ 266,000	
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 336,000	\$ (62,000)	\$ 274,000	\$ 64,000	
Total Interfund Payables for Treasurer-held Manuscript Debt				\$ 6,329,523	\$ 21,419	\$ (412,909)	\$ 5,938,033	\$ 420,029

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE G - Interfund Receivables/Payables (Cont'd.)

The annual requirements to amortize long-term interfund payables for Treasurer-held manuscript debt are as follows:

	Year Ending December 31	Manuscript Debt Repayment Schedule	
		Principal	Interest
Payable from Other Governmental Funds for:			
<u>Treasurer-held Road Assessment Bonds</u>			
	2024	\$ 14,471	\$ 4,154
	2025	15,096	3,527
	2026	15,563	3,062
	2027	14,694	2,580
	2028	15,140	2,135
	2029-2033	46,660	5,528
	2034-2038	<u>8,634</u>	<u>1,056</u>
		<u>\$ 130,258</u>	<u>\$ 22,042</u>
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2024	\$ 75,558	\$ 19,562
	2025	78,490	16,630
	2026	54,784	13,580
	2027	44,716	11,434
	2028	46,232	9,925
	2029-2033	217,148	25,687
	2034-2035	<u>29,847</u>	<u>1,417</u>
		<u>\$ 546,775</u>	<u>\$ 98,235</u>
<u>Treasurer-held Regional Dispatch Center Bonds</u>			
	2024	\$ 266,000	\$ 100,881
	2025	272,000	95,397
	2026	277,000	89,790
	2027	283,000	84,081
	2028	289,000	78,249
	2029-2033	1,537,000	299,434
	2034-2038	1,701,000	134,459
	2039	<u>362,000</u>	<u>5,576</u>
		<u>\$ 4,987,000</u>	<u>\$ 887,867</u>
	Total Other Governmental Funds	<u>\$ 5,664,033</u>	<u>\$ 1,008,144</u>
Interfund Payables from Wastewater Fund for:			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2024	\$ 64,000	\$ 12,056
	2025	67,000	9,240
	2026	70,000	6,292
	2027	<u>73,000</u>	<u>3,212</u>
		<u>\$ 274,000</u>	<u>\$ 30,800</u>
	Total Wastewater Fund	<u>\$ 274,000</u>	<u>\$ 30,800</u>
	Total Manuscript Debt:	<u>\$ 5,938,033</u>	<u>\$ 1,038,944</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE H - Leases Receivables

The County is reporting leases receivable of \$6,426,380 in the governmental funds and \$46,250, \$52,530 and \$1,172,561 in the water, wastewater and parking facilities enterprise funds, respectively, at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County reported lease revenue of \$56,439 and interest revenue of \$88,029 in the governmental funds and reported lease revenue of \$87,048 and interest revenue of \$368 in the water fund, lease revenue of \$9,012 and interest revenue of \$2,988 in the wastewater fund and lease revenue of \$141,040 and interest revenue of \$17,960 in the parking facilities fund related to lease payments received.

Company	Lease Commencement		Lease Ending		Payment Method
	Date	Years	Date		
City of Dayton	2000	99	2099		Quarterly
Miami Valley Career and Technical Center	2020	3	2023		Monthly
Verizon	1998	31	2028		Annual
Sprint	1998	31	2028		Annual
AT&T	1998	30	2027		Annual
New Cingular	2021	29	2049		Monthly
SAC-DRC	2021	10	2030		Annual
Stivers Farm	2023	5	2028		Annual

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE H - Leases Receivables (Cont'd.)

A summary of future payments to be received is as follows:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 55,753	\$ 87,247	\$ 118,529	\$ 18,816
2025	58,353	86,447	181,590	16,290
2026	59,180	85,620	192,094	13,737
2027	60,020	84,780	203,131	11,048
2028	60,872	83,928	187,847	8,216
2029-2033	325,765	406,155	388,150	8,044
2034-2038	360,865	381,747	0	0
2039-2043	399,874	354,500	0	0
2044-2048	443,229	324,082	0	0
2049-2053	359,449	294,541	0	0
2054-2058	353,467	271,533	0	0
2059-2063	377,767	247,233	0	0
2064-2068	403,739	221,261	0	0
2069-2073	431,496	193,504	0	0
2074-2078	461,161	163,839	0	0
2079-2083	492,865	132,135	0	0
2084-2088	526,749	98,250	0	0
2089-2093	562,963	62,037	0	0
2094-2098	601,667	23,333	0	0
2099	31,146	104	0	0
	\$ 6,426,380	\$ 3,602,276	\$ 1,271,341	\$ 76,151

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE I - Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

Governmental Activities:

	<i>Restated Balance</i>			<i>Balance</i>
	<i>January 1,</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>December 31,</i>
	<i>2023</i>			<i>2023</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 15,854,919	\$ 244,526	\$	16,099,445
Construction-in-progress	22,814,763	15,825,199	(14,953,449)	23,686,513
Infrastructure	<u>455,408,016</u>	<u>8,248,647</u>	<u>(875,830)</u>	<u>462,780,833</u>
<i>Total capital assets, not being depreciated/</i>				
<i>amortized</i>	<u>494,077,698</u>	<u>24,318,372</u>	<u>(15,829,279)</u>	<u>502,566,791</u>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
<i>Tangible Capital Assets</i>				
Land improvements	3,208,393	210,093		3,418,486
Buildings, structures and improvements	230,945,276	9,011,422		239,956,698
Furniture, fixtures and equipment	<u>61,375,580</u>	<u>7,578,380</u>	<u>(2,684,167)</u>	<u>66,269,793</u>
<i>Total tangible capital assets, being</i>				
<i>depreciated/amortized</i>	<u>295,529,249</u>	<u>16,799,895</u>	<u>(2,684,167)</u>	<u>309,644,977</u>
<i>Intangible Assets</i>				
Software	<u>13,314,622</u>	<u>109,440</u>	<u>(161,102)</u>	<u>13,262,960</u>
<i>Intangible Right to Use Lease Assets</i>				
Intangible right to use, buildings, structures and improvements	61,394,626	46,464	(96,723)	61,344,367
Intangible right to use, furniture, fixtures and equipment	<u>396,800</u>		<u>(177,354)</u>	<u>219,446</u>
<i>Total intangible lease assets, being</i>				
<i>depreciated/amortized</i>	<u>61,791,426</u>	<u>46,464</u>	<u>(274,077)</u>	<u>61,563,813</u>
<i>Subscription Assets</i>				
Intangible right to use, software	4,806,345	3,301,996		8,108,341
<i>Total intangible assets</i>	<u>79,912,393</u>	<u>3,457,900</u>	<u>(435,179)</u>	<u>82,935,114</u>
<i>Total depreciable capital assets</i>	<u>\$ 375,441,642</u>	<u>\$ 20,257,795</u>	<u>\$ (3,119,346)</u>	<u>\$ 392,580,091</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE I - Capital Assets (Cont'd.)

Governmental Activities (Cont'd.):

	<i>Restated Balance</i>			<i>Balance</i>
	<i>January 1,</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>December 31,</i>
	<i>2023</i>			<i>2023</i>
<i>Accumulated Depreciation/Amortization:</i>				
<i>Depreciation</i>				
Land improvements	2,617,464	131,672		2,749,136
Buildings, structures and improvements	147,839,102	5,621,510		153,460,612
Furniture, fixtures and equipment	45,859,405	4,360,042	(2,418,303)	47,801,144
<i>Total Depreciation</i>	<u>196,315,971</u>	<u>10,113,224</u>	<u>(2,418,303)</u>	<u>204,010,892</u>
<i>Amortization - Intangible Assets</i>				
Software	10,515,759	832,051	(140,310)	11,207,500
<i>Amortization - Lease Assets</i>				
Intangible right to use, buildings, structures and improvements	11,931,793	4,080,740	(96,723)	15,915,810
Intangible right to use, furniture, fixtures and equipment	189,388	59,585	(167,120)	81,853
<i>Total amortization - lease assets</i>	<u>12,121,181</u>	<u>4,140,325</u>	<u>(263,843)</u>	<u>15,997,663</u>
<i>Amortization - Subscription Assets</i>				
Intangible right to use, software	1,424,433			1,424,433
<i>Total amortization</i>	<u>22,636,940</u>	<u>6,396,809</u>	<u>(404,153)</u>	<u>28,629,596</u>
<i>Total accumulated depreciation/amortization</i>	<u>218,952,911</u>	<u>16,510,033</u>	<u>(2,822,456)</u>	<u>232,640,488</u>
<i>Total Capital Assets, Being Depreciated/</i>				
<i>Amortized, Net</i>	156,488,731	3,747,762	(296,890)	159,939,603
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 650,566,429</u>	<u>\$ 28,066,134</u>	<u>\$ (16,126,169)</u>	<u>\$ 662,506,394</u>

Business-type Activities:

	<i>Restated Balance</i>			<i>Balance</i>
	<i>January 1,</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>December 31,</i>
	<i>2023</i>			<i>2023</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 10,091,408	\$	\$	\$ 10,091,408
Construction-in-progress	<u>50,947,729</u>	<u>53,346,383</u>	<u>(29,247,535)</u>	<u>75,046,577</u>
<i>Total capital assets, not being depreciated/</i>				
<i>amortized</i>	<u>\$ 61,039,137</u>	<u>\$ 53,346,383</u>	<u>\$ (29,247,535)</u>	<u>\$ 85,137,985</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE I - Capital Assets (Cont'd.)

Business-type Activities (Cont'd.):

	<i>Restated Balance</i>			<i>Balance</i>
	<i>January 1, 2023</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>December 31, 2023</i>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
<i>Tangible Capital Assets</i>				
Land improvements	\$ 5,054,949	\$ 1,607,632	\$	\$ 6,662,581
Utility plant in service	592,163,809	25,889,174		618,052,983
Buildings, structures and improvements	231,354,290	1,665,860	(342,662)	232,677,488
Furniture, fixtures and equipment	<u>35,392,757</u>	<u>6,705,850</u>	<u>(4,279,963)</u>	<u>37,818,644</u>
<i>Total tangible capital assets, being depreciated/amortized</i>	<i>863,965,805</i>	<i>35,868,516</i>	<i>(4,622,625)</i>	<i>895,211,696</i>
<i>Intangible Assets</i>				
Software	<u>720,917</u>	<u>148,580</u>		<u>869,497</u>
<i>Subscription Assets</i>				
Intangible right to use, software	<u>37,183</u>			<u>37,183</u>
<i>Total intangible assets</i>	<i>758,100</i>	<i>148,580</i>	<i>-</i>	<i>906,680</i>
<i>Total depreciable capital assets</i>	<i>864,723,905</i>	<i>36,017,096</i>	<i>(4,622,625)</i>	<i>896,118,376</i>
<i>Accumulated Depreciation/Amortization:</i>				
<i>Depreciation</i>				
Land improvements	4,612,712	213,611		4,826,323
Utility plant in service	314,104,361	8,630,993		322,735,354
Buildings, structures and improvements	175,824,800	3,927,145	(342,662)	179,409,283
Furniture, fixtures and equipment	<u>25,198,928</u>	<u>2,749,468</u>	<u>(4,167,938)</u>	<u>23,780,458</u>
<i>Total Depreciation</i>	<i>519,740,801</i>	<i>15,521,217</i>	<i>(4,510,600)</i>	<i>530,751,418</i>
<i>Amortization - Intangible Assets</i>				
Software	<u>657,661</u>	<u>28,381</u>		<u>686,042</u>
<i>Amortization - Subscription Assets</i>				
Intangible right to use, software	<u>7,017</u>			<u>7,017</u>
<i>Total amortization</i>	<i>657,661</i>	<i>35,398</i>	<i>0</i>	<i>693,059</i>
<i>Total accumulated depreciation/amortization</i>	<i>520,398,462</i>	<i>15,556,615</i>	<i>(4,510,600)</i>	<i>531,444,477</i>
<i>Total Capital Assets, Being Depreciated/</i>				
<i>Amortized, Net</i>	<i>344,325,443</i>	<i>20,460,481</i>	<i>(112,025)</i>	<i>364,673,899</i>
<i>Business-type Activities Capital Assets, Net</i>	<i><u>\$ 405,364,580</u></i>	<i><u>\$ 73,806,864</u></i>	<i><u>\$ (29,359,560)</u></i>	<i><u>\$ 449,811,884</u></i>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE I - Capital Assets (Cont'd.)

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities

Depreciation/Amortization - County Owned Assets

General Government	\$ 2,816,319
Judicial and Law Enforcement	6,126,862
Environment and Public Works	848,224
Social Services	832,901
Community and Economic Development	<u>320,970</u>
<i>Total Depreciation Expense</i>	<u>10,945,276</u>

Amortization - Lease and Subscription Assets

General Government	878,667
Judicial and Law Enforcement	1,367,755
Environment and Public Works	25,866
Social Services	3,203,712
Community and Economic Development	<u>88,757</u>
<i>Total Amortization Expense</i>	<u>5,564,757</u>
<i>Total Depreciation/Amortization Expense - Governmental Activities</i>	<u>\$ 16,510,033</u>

Business-type Activities:

Depreciation/Amortization - County Owned Assets

Stillwater Center	\$ 584,864
Water	4,260,310
Wastewater	6,192,928
Solid Waste Management	4,109,663
Parking Facilities	<u>401,833</u>
<i>Total Depreciation</i>	<u>15,549,598</u>

Amortization - Lease and Subscription Assets

Stillwater Center	3,579
Water	3,438
Wastewater	<u>7,017</u>
Solid Waste Management	<u>15,556,615</u>
Parking Facilities	<u>Total Amortization</u>
	<u>\$ 15,556,615</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE I - Capital Assets (Cont'd.)

Discretely Presented Component Units:

Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation:

	<i>Balance</i> <i>January 1,</i> <i>2023</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance</i> <i>December 31,</i> <i>2023</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 3,037,131	\$	\$	\$ 3,037,131
Construction-in-progress	-	-	-	0
<i>Total capital assets, not being depreciated/</i> <i>amortized</i>	3,037,131	0	0	3,037,131
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Buildings, structures and improvements	20,907,386	196,716	21,104,102	
Furniture, fixtures and equipment	770,520	101,893	872,413	
<i>Total capital assets, being depreciated/</i> <i>amortized</i>	21,677,906	298,609	0	21,976,515
<i>Accumulated Depreciation/Amortization:</i>				
Buildings, structures and improvements	7,288,372	864,178	8,152,550	
Furniture, fixtures and equipment	270,526	51,798	322,324	
<i>Total accumulated depreciation/amortization</i>	<u>7,558,898</u>	<u>915,976</u>	<u>0</u>	<u>8,474,874</u>
<i>Total Capital Assets, Being Depreciated/</i> <i>Amortized, Net</i>	14,119,008	(617,367)	0	13,501,641
<i>Total Capital Assets, Net</i>	<u>\$ 17,156,139</u>	<u>\$ (617,367)</u>	<u>\$ 0</u>	<u>\$ 16,538,772</u>

Montgomery County Land Reutilization Corporation:

	<i>Balance</i> <i>January 1,</i> <i>2023</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance</i> <i>December 31,</i> <i>2023</i>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Furniture, fixtures and equipment	\$ 101,608	\$ 18,048	\$ (3,756)	\$ 115,900
<i>Total capital assets, being depreciated/</i> <i>amortized</i>	101,608	18,048	(3,756)	115,900
<i>Accumulated Depreciation/Amortization:</i>				
Furniture, fixtures and equipment	78,611	7,564	(3,639)	82,536
<i>Total accumulated depreciation/amortization</i>	<u>78,611</u>	<u>7,564</u>	<u>(3,639)</u>	<u>82,536</u>
<i>Total Capital Assets, Net</i>	<u>\$ 22,997</u>	<u>\$ 10,484</u>	<u>\$ (117)</u>	<u>\$ 33,364</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major building projects. All general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Constitution and laws, for County and overlapping political subdivisions. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$26,814,260, with \$18,519,260 issued for governmental activities and \$8,295,000 issued for business-type activities. The 2010 general obligation bonds maturing on or after December 1, 2023, are subject to redemption at the option of the County in whole, or in part on any interest payment date, at the price of par plus accrued interest. General Obligation Bonds currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
Juvenile Detention Refunding Bonds	2013	1.25% - 4.00%	18,519,260	2024
Business-type Activities:				
<i>Stillwater Center Fund</i>				
Stillwater Center Repl Facility Refunding Bonds	2010	1.50% - 3.00%	8,295,000	2025

Revenue Bonds: The County issues revenue bonds to provide funds for the construction of capital assets of the solid waste management system. Pledged future customer revenues, net of specified operating expenses, are used to pay debt service. In the event of a default the lender may seek acceleration of the payoff on the outstanding bonds and/or seek foreclosure of security interest in revenues. The County may seek to accelerate the payoff on the bonds on or after November 1, 2020. This revenue bond has been issued for business-type activities. The original amount of the revenue bond issued in prior years is as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
Solid Waste Revenue Bonds	2010	2.00% - 3.375%	\$ 4,500,000	2025

ODOT Loans: Ohio Department of Transportation (ODOT) is a funding source used by the County for road/bridge capital projects. ODOT loans can provide up to 100% of the qualified project cost. Loans requested greater than \$5,000,000 may be referred to ODOT's bond program. The term of the loan will not exceed the useful life of the asset, or ten years, whichever is less. Loan payments are made semiannually. These loans are a direct borrowing with ODOT. The loans have a prepayment penalty if paid off prior to the 36 months of the loan agreement. In the event of a default, ODOT may: if the loan has not been fully disbursed, terminate of any and all of ODOT's obligations under this loan agreement; declare the entire amount of loan is immediately due and payable; and have the County pay and or all cost incurred to remedy the default situation. The original amount of the finalized loans is \$2,403,934. ODOT loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
<i>Ohio Department of Transportation Loans:</i>				
Austin Pike - Miami Township	2014	3.00%	\$ 1,334,035	2023
Yankee Street - Phase 1B	2014	3.00%	1,069,899	2023

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

OPWC Loans: Ohio Public Works Commission (OPWC) is a funding source used by the County for water/sewer and road/bridge capital projects. OPWC loans can be provided for up to 100% of the project costs. Grant/loan combinations are also available. There is no minimum or maximum loan amount. The term of the loan cannot exceed the useful life of the project, or thirty years, whichever is less. The minimum term is one year. Once the project is completed a final amortization schedule is provided requiring payments every January and July until the term of the loan expires. Loans may be paid in full with no prepayment penalty. The total original amount for finalized OPWC loans is \$26,031,779 with \$2,147,261 issued for governmental activities and \$23,884,518 issued for business-type activities. These loans are a direct borrowing from OPWC. In the event of a default, the loan(s) will bear interest at a default rate from date of default until date of payment; at the discretion of OPWC, under Ohio Revised Code Section 164.05, force the County Auditor to pay the amount of the default from the County's portion of the undivided local government fund; OPWC will be released from any and all obligations of the loan(s) agreement; and at OPWC's discretion, the remaining unpaid principal and any accrued interest becomes immediately due and payable. OPWC loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
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Governmental Activities:

Ohio Public Works Commission Loans:

Yankee Street Improvement	2013	0%	\$ 952,625	2039
Dayton-Cincinnati Pike Bridge	2015	0%	69,997	2046
Social Row Road Culvert	2016	0%	115,000	2047
Chambersburg Road Bridge	2016	0%	55,262	2047
Harshman Road Bridge	2017	0%	117,637	2048
Stroop Road Bridge	2018	0%	80,467	2049
Keowee Street Bridge	2019	0%	141,584	2050
Woodman Drive Bridge	2020	0%	190,189	2050
Alex Bell Road Bridge	2020	0%	324,500	2050
North Dixie Road	2022	0%	100,000	2027

	<i>Year Issued</i>	<i>Interest Rate</i>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
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Business-type Activities:

Ohio Public Works Commission Loans:

Water Fund:

M-4 Wtr Pump Station	2002	0%	\$ 1,700,000	2024
David Rd Wtr Tank	2003	0%	1,268,581	2025
SR 35 Wtr Main Replacement	2005	0%	228,801	2026
Munger Rd Wtr Main Rehab	2006	1%	345,795	2028
Needmore Wtr Main Replacement	2009	0%	600,000	2030
Main Street Waterline	2011	0%	547,500	2032
Woodman Drive Water Main	2011	0%	300,000	2031
Nordic/Ashcraft/Longines Water Main	2012	0%	697,423	2032

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Water Fund (Cont'd.):				
Braddock/La Plata Wtr Main	2015	0%	\$ 79,560	2036
Lakeview, Cherry, & Martha Wtr Main	2015	0%	223,129	2037
Oakley/Vale Water Main Replacement	2015	0%	299,325	2036
Mad River/Folkestone/ViewPoint Water Main	2015	0%	492,500	2036
N Main Street Wtr Main Replacement	2015	0%	242,402	2036
Arthur Plat Ph 1 Wtr Main Replacement	2016	0%	181,762	2036
Woodland Hills Phase 1 Wtr Main	2016	0%	492,500	2037
Big Hill Water Main Replacement	2016	0%	99,219	2037
Braddock/La Plata Wtr Main Phase II	2016	0%	159,704	2038
East Franklin Water Main Replacement	2016	0%	93,831	2037
Cushing, Rockhill, Shroyer Water Main Replacement	2016	0%	739,000	2039
West Ridgeway Water Main	2017	0%	193,370	2038
Woodland Hills Water Main Replacement Ph II	2017	0%	228,166	2039
Bromfield Water Main Replacement	2017	0%	457,263	2040
Arthur Plat Ph II Wtr Main Replacement	2018	0%	131,889	2039
Seville and Templehurst Water Main Replacement	2018	0%	193,146	2040
Hilton, Glenbeck, Gaylord Water Main Replacement	2018	0%	491,970	2040
Wenzler Park Water Main Replacement	2018	0%	399,927	2040
Waving Willow Water Main Replacement	2018	0%	134,770	2039
Division and Homesite Water Main	2018	0%	296,651	2040
Waco Water Main	2019	0%	59,920	2040
Woodland Hills Water Main Replacement Ph III	2019	0%	250,236	2040
Seton Hill Water Main Replacements	2019	0%	127,437	2040
Bradstreet and Linden Water Main	2019	0%	250,000	2041
West Franklin Water Main Replacement	2019	0%	200,000	2041
Crown and Victory Water Main	2019	0%	230,053	2043
Bayside Water Main Replacement	2021	0%	292,386	2043
Dorothy Water Main Replacement	2021	0%	359,874	2043
Dryden East River Water Main Replacement	2022	0%	163,200	2042
Guenther and Schroeder Water Main Replacement	2022	0%	197,502	2041
Bayside and Barrett Water Main Replacement Ph II	2022	0%	325,798	2043
Regent Water Main Replacement	2022	0%	555,360	2043
Brydon Water Main Replacement	2023	0%	41,124	2042
Lynnhaven and Meyer Water Main Replacement	2023	0%	246,250	2043
Spinning and Eastman Water Main Replacement	2023	0%	243,867	2042

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

	<i>Year Issued</i>	<i>Interest Rate</i>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
Business-type Activities:				
<i>Ohio Public Works Commission Loans:</i>				
Wastewater Fund:				
Environmental Lab Roof	2003	0%	\$ 349,985	2024
Eastown Lift Station	2003	3%	156,338	2025
Uplands Camp Sewer	2003	3%	348,890	2024
Manhole Rehab	2003	3%	360,000	2025
Manhole Rehab	2005	0%	341,284	2026
Woodman Ctr Sewer Replacement	2006	1%	254,403	2027
Sugarcreek Manhole Rehab	2006	1%	554,700	2027
Salem Bend Sewer Replacement	2006	1%	667,000	2027
Uplands Camp Sewer Rehab	2006	0%	562,016	2027
Manhole Rehab	2006	0%	368,298	2029
Uplands Camp Sewer	2007	0%	294,910	2028
Western Regional Roof Replacement	2007	0%	433,307	2027
Sugarcreek Manhole Rehab	2007	0%	500,516	2030
Sanitary Sewer Main Rehab	2007	0%	348,728	2027
Sugarcreek Manhole Rehab	2008	0%	469,610	2030
Ome Gardens Sanitary Sewer Rehab	2010	0%	281,754	2030
Sludge Storage Facilities	2011	0%	1,460,926	2032
Brandt Pike Lift Station & Force Main N-12	2018	0%	375,000	2040
Western Regional Activated Sludge Improvement	2015	0%	250,000	2036
Terrace Villa Sanitary Sewer Rehabilitation	2019	0%	305,662	2042
Stop Eight Road Lift Station Elimination	2021	0%	340,000	2043

OWDA Loans: Ohio Water Development Authority (OWDA) is a funding source used by the County for water/sewer capital projects. OWDA provides financial assistance for environmental infrastructure (water supply and distribution, wastewater treatments and collection) from the sale of municipal revenue bonds through loans to local governments in Ohio and from issuance of industrial revenue bonds for qualified projects in Ohio. Low interest loans are available for planning and construction projects. Loan terms are typically between 5 to 30 years with semiannual payments. The amount of \$59,931,297 represents the finalized original OWDA total loans. The OWDA loans are direct borrowing from OWDA. In the event of a default, the loans shall bear interest at a default rate from the due date until the date of payment; if over 30 days delinquent, will occur an additional one percent late charge on the amount of unpaid principal; and pay any cost incurred by OPWC to cure the default. OWDA loans currently outstanding are as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

	<i>Year Issued</i>	<i>Interest Rate</i>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
Business-type Activities:				
<i>Ohio Water Development Authority Loans:</i>				
Water Fund:				
Crain's Run Water Line	2008	5.56%	\$ 1,303,009	2024
Crain's Run Water System	2008	5.66%	2,802,539	2024
North Main Street Water Main Replacement	2015	2.91%	832,889	2036
Big Hill Water Main Replacement	2015	2.92%	496,519	2036
North Dixie Drive Improvement 5B Water Line	2015	2.91%	638,777	2036
Woodland Hills Phase I Water Main Replacement	2015	2.91%	1,903,343	2036
East Franklin Street Water Main Replacement	2016	2.46%	146,574	2036
Booster Pump Station Upgrades	2016	2.53%	1,829,758	2037
Cushing, Rockhill, Shroyer & Lewiston Water Main Replacement	2016	2.01%	740,112	2037
West Ridgeway Water Main Replacement	2016	2.01 - 2.30%	195,051	2037
Braddock Water Main Replacement Phase II	2016	2.06%	210,581	2036
Bromfield Water Main Replacement	2017	3.03%	405,469	2037
Arthur Plat Phase 2 Water Main Replacement	2017	2.88 - 3.03%	1,191,005	2038
Woodland Hills Phase II Water Main Replacement	2017	3.08%	886,783	2038
Stroop Bridge Water Main Replacement	2017	3.03%	146,510	2037
Nutt Road Improvement Phase 3	2017	2.75%	139,847	2037
Seville and Templehurst Water Main Replacement	2018	2.90%	117,153	2038
Hilton Water Main Replacement	2019	2.10%	92,852	2039
Wenzler Park Water Main Replacement Phase I	2018	2.90%	1,164,298	2039
Wenzler Park Phase II Water Main Replacement	2019	2.92%	1,524,188	2039
Hilton, Glenbeck, Gaylord, West Water Main Replacement	2019	2.92%	497,293	2039
Division Avenue & Homesite Drive Water Main Replacement	2019	2.10%	125,987	2040
West Franklin Street Water Main Replacement	2020	1.87%	759,245	2041
Centerville South Tank Rehabilitation	2022	1.67%	1,718,279	2040
Bradstreet & Linden Water Main Replacement	2022	1.93%	259,727	2041
Crown & Victory Water Main Replacement	2022	1.87%	116,967	2041
Brydon Water Main Replacement	2022	1.27%	301,215	2041
Woodland Hills Water Main Replacement Phase IV	2022	1.28%	968,982	2041
Spinning & Eastman Water Main Replacement	2022	1.18%	117,813	2042
Guenther & Schroeder Water Main Replacement	2022	1.35%	318,008	2041
Sheldon Water Main Replacement	2022	1.41%	120,434	2041
Cynthia Water Main Replacement	2022	1.35%	142,708	2041
Centerville North Tank Rehabilitation	2022	1.35%	1,499,738	2042
Bricker Water Main Replacement	2022	1.41%	79,301	2042
Lynnhaven and Meyer Water Main Replacement	2023	1.50%	1,873,745	2042
Dryden Road Water Main Replacement	2023	1.85%	279,992	2042

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

	<i>Year Issued</i>	<i>Interest Rate</i>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
Business-type Activities:				
<i>Ohio Water Development Authority Loans:</i>				
Wastewater Fund:				
East Holes Creek Relief Sewer	2003	3.50%	\$ 2,856,617	2023
Fort McKinley Relief Sewer	2004	3.76%	2,509,445	2024
East Holes Creek Sewer-Supplement	2005	3.35%	1,093,103	2023
Southeast Holes Creek Sewer	2006	3.15%	4,281,854	2027
Clyo Rd Pump Station/Trunk Swr	2006	3.92%	2,445,538	2027
Eastern Regional Trickling Filter	2008	3.25%	979,234	2028
Western Regional Tertiary Filters	2010	3.25%	2,067,061	2031
Western Regional Sludge Thickener Improvement	2010	3.25%	1,430,706	2031
Western Regional Tertiary Filters Supplement	2011	2.62%	168,713	2031
Western Regional Sludge Thickener Improvement Supplement	2011	2.62%	70,933	2031
Western Regional Aeration Improvement	2014	4.24%	2,886,272	2035
Miami Shores Sanitary Sewer Improvements				
Design	2019	2.93%	3,384,386	2039
Trickling Filter Rehab Eastern Regional	2019	2.25%	4,430,716	2040
Wolf Creek Sewer Erosion Control Phase II	2022	1.73%	4,724,720	2042
Terrace Villa Sanitary Sewer Ph III	2023	1.18%	655,308	2042

USDA Loans: United States Department of Agriculture Rural Development (USDA) is a funding source used by the County for water and sewer Capital Projects. The water and waste disposal loan and grant program provides funding for clean and reliable drinking water systems, sanitary sewage disposal, sanitary solid waste disposal, and storm water drainage to households and businesses in eligible rural areas. This program assists qualified applicants that are not otherwise able to obtain commercial credit on reasonable terms. Eligible applicants include most state and local governmental entities, private nonprofits, and federally recognized tribes. The funding available are long-term, low interest loans, if available, grants may be combined with a loan if necessary to keep user costs reasonable. The loan term and rate can be up to a 40-year payback period, based on the useful life of the facilities financed with a fixed interest rate. The interest rate is based on the need for the project and the median household income of the area to be served. This loan is a direct borrowing from the USDA. If a payment is not made within 20 days of the due date, a ten percent penalty will be added to the net amount due. The original amount of the loan is \$2,248,000. USDA loans currently outstanding are as follows:

	<i>Year Issued</i>	<i>Interest Rate</i>	<i>Original Issue Amount</i>	<i>Final Maturity</i>
Business-type Activities:				
<i>United States Department of Agricultural</i>				
Wastewater Fund:				
Phillipsburg Sewer Project	2016	2.25%	\$ 2,248,000	2056

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2023 were as follows:

Types / Issues	Restated Balance		(Reductions)	Balance		Due Within One Year		
	12/31/2022	Additions		12/31/2023				
<u>Governmental Activities</u>								
<u>General Obligation Bonds</u>								
2013 - Juvenile Detention								
Refunding Bonds	\$ 4,840,000	\$	\$ (2,375,000)	\$ 2,465,000	\$ 2,465,000			
Premium	103,869		(51,932)	51,937				
Total General Obligation Bonds	<u>4,943,869</u>	<u>0</u>	<u>(2,426,932)</u>	<u>2,516,937</u>		<u>2,465,000</u>		
<u>Direct Borrowing:</u>								
<u>Ohio Public Works Commission (OPWC) Loans</u>								
2013 - Yankee Street Improvement	628,733		(19,053)	609,680		57,157		
2015 - Dayton-Cincinnati Pike Bridge	54,831		(1,167)	53,664		3,499		
2016 - Social Row Road Culvert	93,915		(1,917)	91,998		5,750		
2016 - Chambersburg Road Bridge	45,130		(921)	44,209		2,763		
2017 - Harshman Road Bridge	101,949		(1,961)	99,988		5,883		
2018 - Stroop Road Bridge	71,079		(1,341)	69,738		4,023		
2019 - Keowee Street Bridge	129,784		(2,360)	127,424		7,080		
2020 - Woodman Drive Bridge	174,339		(3,170)	171,169		9,510		
2020 - Third Street Bridge	4,435		(4,435)	0				
2020 - Alex Bell Road Bridge	307,720		(5,595)	302,125		16,785		
2022 - North Dixie Road		100,000	(10,000)	90,000		30,000		
Total OPWC Loans	<u>\$ 1,611,915</u>	<u>\$ 100,000</u>	<u>\$ (51,920)</u>	<u>\$ 1,659,995</u>		<u>\$ 142,450</u>		
<u>Ohio Department of Transportation (ODOT) Loans</u>								
2014 Austin Pike - Miami Township	136,738		(136,738)	0				
2014 Yankee Street Phase 1B	187,071		(187,071)	0				
Total ODOT Loans	<u>323,809</u>	<u>-</u>	<u>(323,809)</u>	<u>-</u>		<u>-</u>		
Total Direct Borrowings	<u>1,935,724</u>	<u>100,000</u>	<u>(375,729)</u>	<u>1,659,995</u>		<u>142,450</u>		
<u>Other Long-Term Obligations</u>								
Net Pension Liability	110,084,575	265,292,082		375,376,657				
Net OPEB Liability		7,935,415		7,935,415				
Compensated Absences	31,025,000	20,769,496	(18,429,192)	33,365,304		14,806,635		
Contracts Payable - TID		670,170	(52,038)	618,132		80,616		
Leases Payable	52,766,907	46,464	(3,427,661)	49,385,710		3,542,744		
Subscriptions Payable	4,806,345	3,301,996	(2,358,642)	5,749,699		2,286,986		
Claims Payable	21,858,903	62,070,958	(61,390,419)	22,539,442		8,754,292		
Total Other Obligations	<u>220,541,730</u>	<u>360,086,581</u>	<u>(85,657,952)</u>	<u>494,970,359</u>		<u>29,471,273</u>		
Total Governmental Obligations	<u>\$ 227,421,323</u>	<u>\$ 360,186,581</u>	<u>\$ (88,460,613)</u>	<u>\$ 499,147,291</u>		<u>\$ 32,078,723</u>		

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

For governmental activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2023, are as follows:

Governmental Activities					
General Obligation Bonds			Long-term Loans from Direct Borrowing		
<i>Year Ending</i>	<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2024	\$ 2,465,000	\$ 94,525		\$ 142,450	\$
2025				94,967	
2026				94,968	
2027				94,967	
2028				74,968	
2029-2033				374,837	
2034-2038				374,836	
2039-2043				203,367	
2044-2048				169,952	
2049-2053				34,683	
2054-2058				-	
	<u>\$ 2,465,000</u>	<u>\$ 94,525</u>		<u>\$ 1,659,995</u>	<u>\$ -</u>

Changes in long-term obligations reported in the business-type activities of the County during 2023 were as follows:

<i>Types / Issues</i>	<i>Restated</i>		<i>Balance 12/31/2022</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2023</i>	<i>Due Within One Year</i>					
	<i>Balance 12/31/2022</i>	<i>12/31/2023</i>										
<u>Business-Type Activities</u>												
<u>General Obligation Bonds</u>												
2010 - Stillwater Center												
Repl Facility Refunding Bonds	\$ 1,970,000	\$	\$ (630,000)	\$ 1,340,000	\$	\$ 660,000						
Premium	40,862		(13,619)	27,243								
Total General Obligation Bonds	<u>2,010,862</u>		<u>0</u>	<u>(643,619)</u>	<u>1,367,243</u>		<u>660,000</u>					
<u>Revenue Bonds</u>												
2010 - Solid Waste Revenue Bonds	1,060,000		(340,000)	720,000		355,000						
Premium	6,931		(2,310)	4,621								
Total Revenue Bonds	<u>1,066,931</u>		<u>0</u>	<u>(342,310)</u>	<u>724,621</u>		<u>355,000</u>					
<u>Direct Borrowing:</u>												
<u>Ohio Public Works Commission (OPWC) Loans</u>												
2002 - M-4 Water Pump Station	\$ 127,500		\$ (85,000)	\$ 42,500	\$	\$ 42,500						
2003 - David Rd Water Tank	158,573		(63,429)	95,144		63,430						
2005 - SR35 Water Main Replacement	45,760		(11,440)	34,320		11,440						
2009 - Needmore Water Main Replacement	225,000		(30,000)	195,000		30,000						

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

Types / Issues	Restated Balance 12/31/2022	Additions	(Reductions)	Balance 12/31/2023	Due Within One Year
Business-Type Activities (Cont'd.)					
2011 - Main Street Waterline	\$ 260,062		\$ (27,375)	\$ 232,687	\$ 27,375
2011 - Woodman Drive Water Main	135,000		(15,000)	120,000	15,000
2012 - Nordic/Ashcroft/ Longines Water Main	348,712		(34,871)	313,841	34,871
2006 - Munger Rd Water Main Rehabilitation	102,069		(18,144)	83,925	18,326
2015 - Braddock & La Plata Water Main Replacement	53,703		(3,978)	49,725	3,978
2015 - Lakeview, Cherry & Martha Water Main Replacement	167,347		(11,156)	156,191	11,157
2015 - Oakley & Vale Water Main Replacement	209,529		(14,966)	194,563	14,966
2015 - Mad River, Folkstone & View Pointe Water Main Replacement	332,437		(24,625)	307,812	24,625
2015 - North Main Street Water Main Replacement	169,682		(12,120)	157,562	12,120
2016 - Arthur Plat Ph 1 Wtr Main	127,234		(9,088)	118,146	9,088
2016 - Woodland Hills Phase 1 Wtr Main Street Improvement	357,062		(24,625)	332,437	24,625
2016 - Big Hill Water Main Replacement	71,934		(4,961)	66,973	4,961
2016 - Braddock Water Main Phase II	123,771		(7,985)	115,786	7,985
2016 - East Franklin Water Main Replacement	70,373		(4,691)	65,682	4,692
2016 - Cushing, Rockhill, Shroyer Water Main Replacement	609,675		(36,950)	572,725	36,950
2017 - West Ridgeway Water Main Replacement	154,697		(9,669)	145,028	9,668
2017 - Broomfield Wtr Main Replacement	400,105		(22,863)	377,242	22,863
2017 - Woodland Hills Water Main Replacement Ph II	188,238		(11,408)	176,830	11,408
2018 - Arthur Plat Phase II Water Main and Resurfacing	108,810		(6,594)	102,216	6,594
2018 - Seville and Templehurst Water Main Replacement	169,003		(9,658)	159,345	9,657
2018 - Hilton, Glenbeck, Gaylord Water Main Replacement	430,474		(24,598)	405,876	24,599
2018 - Wenzler Park Water Main Replacement	349,936		(19,996)	329,940	19,997
2018 - Waving Willow Water Main Replacement	114,554		(6,739)	107,815	6,739
2019 - Waco Water Main	52,430		(2,996)	49,434	2,996
2019 - Woodland Hills Water Main Replacement Phase III	218,956		(12,512)	206,444	12,512
2018 - Division and Homesite Wtr Main	259,569		(14,833)	244,736	14,832
2019 - Crown and Victory Water Main	230,053		(5,751)	224,302	11,503
2019 - Seton Hill Water Main Replacement	114,693		(6,372)	108,321	6,372
2019 - Bradstreet and Linden Water Main	237,500		(12,500)	225,000	12,500

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

<i>Types / Issues</i>	<i>Restated</i>				<i>Balance</i>		
	<i>Balance</i>	<i>12/31/2022</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>12/31/2023</i>	<i>Due Within</i>	<i>One Year</i>
Business-Type Activities (Cont'd.)							
2019 - West Franklin Water Main							
Replacement	\$ 190,000			\$ (10,000)	\$ 180,000	\$ 10,000	
2023 - Bayside Water Main Replacement		292,386		\$ (7,310)	285,076		14,620
2021 - Dryden East River Water Main	159,120			\$ (8,160)	150,960		8,160
2023 - Dorothy Lane Water Main		359,874		\$ (8,997)	350,877		17,994
2023 - Bayside & Barrett Water Main		325,798		\$ (8,145)	317,653		16,290
Replacement Phase II		555,360			555,360		27,768
2023 - Regent Water Main Replacement		144,848			144,848		
2022 - Dellwood Estates Water Main	187,627			\$ (9,875)	177,752		9,875
2023 - Brydon Water Main Replacement		41,124		\$ (2,056)	39,068		2,056
2023 - Lynnhaven & Meyer Water Main		246,250		\$ (6,156)	240,094		12,312
2023 - Spinning & Eastman Water Main		243,867		\$ (12,193)	231,674		12,194
2003 - Environmental Lab Roof	34,999			\$ (17,500)	17,499		17,499
2005 - Manhole Rehabilitation	59,727			\$ (17,065)	42,662		17,065
2006 - Uplands Camp Sewer	126,452			\$ (28,101)	98,351		28,100
2006 - Manhole Rehabilitation	119,696			\$ (18,415)	101,281		18,414
2007 - Uplands Camp Sewer	88,476			\$ (14,746)	73,730		14,746
2007 - Western Regional Roof Replacement	108,328			\$ (21,666)	86,662		21,666
2007 - Sugarcreek Manhole Rehabilitation	200,204			\$ (25,026)	175,178		25,026
2007 - Sanitary Sewer Main Rehabilitation	87,184			\$ (17,437)	69,747		17,437
2008 - Sugarcreek Manhole Rehabilitation	176,107			\$ (23,481)	152,626		23,481
2010 - Ome Gardens Sanitary Sewer		112,699		\$ (14,088)	98,611		14,088
Rehabilitation		693,942		\$ (73,046)	620,896		73,046
2003 - Eastown Lift Station	24,994			\$ (9,775)	15,219		10,071
2003 - Uplands Camp Sewer	44,947			\$ (22,139)	22,808		22,808
2003 - Manhole Rehabilitation	57,553			\$ (22,508)	35,045		23,189
2006 - Woodman Ctr Sewer Replacement	61,744			\$ (13,482)	48,262		13,618
2006 - Sugarcreek Manhole Rehabilitation	134,627			\$ (29,397)	105,230		29,692
2006 - Salem Bend Sewer Rehabilitation	179,425			\$ (35,172)	144,253		35,525
2015 - Western Regional Activated		168,750		\$ (12,500)	156,250		12,500
2018 - Brandt Pike Lift Station and		337,500		\$ (18,750)	318,750		18,750
Force Main		253,128	52,534	\$ (15,283)	290,379		15,283
2019 - Terrace Villa Sanitary Sewer							
Rehabilitation							
2021 - Stop Eight Road Lift Station							
Elimination							
		321,690			321,690		
Total OPWC Loans	\$ 10,331,670	\$ 2,583,731	\$ (1,129,362)	\$ 11,786,039	\$ 1,153,602		

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

<i>Types / Issues</i>	<i>Restated</i>		<i>(Reductions)</i>	<i>Balance</i> 12/31/2023	<i>Due Within One Year</i>
	<i>Balance</i> 12/31/2022	<i>Additions</i>			
Business-Type Activities (Cont'd.)					
Ohio Water Development Authority (OWDA) Loans					
2008 - Crain's Run Water Line	\$ 181,408	\$	\$ (88,218)	\$ 93,190	\$ 93,190
2008 - Crain's Run Water System	390,910		(190,076)	200,834	200,834
2015 - North Dixie Drive Improvement 5B					
Water Line	470,062		(28,885)	441,177	29,731
2015 - Woodland Hills Phase 1 Water Main					
Replacement	1,400,628		(86,067)	1,314,561	88,590
2015 - North Main Street Water Main					
Replacement	612,905		(37,662)	575,243	38,766
2015 - Big Hill Water Main Replacement	365,477		(22,443)	343,034	23,103
2016 - East Franklin Street Water Main					
Replacement	106,543		(6,743)	99,800	6,910
2016 - Booster Pump Station Upgrades					
Main Replacement	1,326,575		(91,488)	1,235,087	91,488
2016 - Cushing, Rockhill, Shroyer, &					
Lewiston Water Main	536,580		(37,006)	499,574	37,006
2016 - West Ridgeway Water Main					
Replacement	141,410		(9,753)	131,657	9,753
2016 - Braddock Water Main Replacement					
Phase 2	147,326		(10,218)	137,108	10,218
2017 - Bromfield Water Main Replacement	293,967		(20,273)	273,694	20,273
2017 - Arthur Plat Phase 2 Water Main					
Replacement	923,030		(59,551)	863,479	59,550
2017 - Woodland Hills Phase 2 Water Main					
Replacement	731,642		(37,471)	694,171	38,634
2017 - Stroop Bridge Water Main Location	117,688		(6,303)	111,385	6,496
2017 - Nutt Road Improvement Phase 3	111,691		(6,108)	105,583	6,277
2018 - Seville and Templehurst Water Main					
Replacement	98,787		(4,931)	93,856	5,076
2018 - Wenzler Park Water Main					
Replacement Phase 1	1,005,755		(48,310)	957,445	49,722
2018 - Water Redundancy - Design	789,466	22,926	(41,194)	771,198	
2019 - Wenzler Park, Phase 2 Water Main					
Replacement	1,347,914		(62,248)	1,285,666	64,079
2019 - Hilton, Glenbeck, Gaylord, West					
Water Main Replacement	439,782		(20,309)	419,473	20,907
2019 - MCES Environmental Lab	326,844	8,248	(13,313)	321,779	
2019 - Hilton Water Main Replacement	81,272		(4,023)	77,249	4,109
2019 - Division Ave & Homesite Drive					
Water Main Replacement	115,622		(5,347)	110,275	5,460
2020 - Centerville South Tank Rehab	1,575,406		(75,703)	1,499,703	76,972

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

Types / Issues	Restated Balance 12/31/2022	Additions	(Reductions)	Balance 12/31/2023	Due Within One Year
Business-Type Activities (Cont'd.)					
2020 - W Franklin Water Main Replacement	\$ 711,582		\$ (32,523)	\$ 679,059	\$ 33,134
2020 - Bradstreet and Linden Water Main Replacement	248,973		(10,963)	238,010	11,176
2020 - Crown & Victory Water Main Replacement	109,625		(5,011)	104,614	5,104
2020 - Brydon Road Water Main Replacement	287,897		(13,488)	274,409	13,660
2020 - Woodland Hills Water Main Replacement	926,179		(43,352)	882,827	43,908
2021 - Spinning & Eastman Water Main Replacement	115,193		(5,287)	109,906	5,349
2021 - Guenther & Schroeder Water Main Replacement	304,057		(14,140)	289,917	14,331
2021 - Cynthia Water Main Replacement	136,500		(6,348)	130,152	6,434
2021 - Centerville North Water Tank Rehabilitation	1,431,577		(64,313)	1,367,264	33,679
2021 - Lynnhaven & Meyer Water Main Replacement	1,873,745		(80,987)	1,792,758	82,206
2021 - Bricker Water Main Replacement	74,052		(1,717)	72,335	1,772
2021 - Sheldon Water Main Replacement	115,182		(5,327)	109,855	5,401
2022 - Dorothy Water Main Replacement	35,811	667,580		703,391	
2022 - Walnut Grove Tank Rehab	1,109,242	402,615	(33,035)	1,478,822	
2022 - Bayside & Barrett Water Main Replacement Phase 1	639,026	469,214		1,108,240	
2022 - Spinning & Eastman Water Line Replacement, Phase 2	237,511	11,669		249,180	
2022 - Dryden Road Water Main Replacement	279,992		(11,687)	268,305	11,904
2023 - Locust Camp Water Main Replacement		3,050		3,050	
2023 - Bayside & Barrett Water Main Replacement Phase 3		3,333		3,333	
2023 - Regent Water Main Replacement		1,132,814		1,132,814	
2023- Dellwood Estates Water Main Replacement		216,910		216,910	
2023- Dell Ridge Water Main Replacement		2,608		2,608	
2023- Bayside & Barrett Water Main Replacement Phase 2		716,429		716,429	
2003 - East Holes Creek Relief	194,679		(194,679)	0	
2004 - Fort McKinley Relief	259,623		(171,465)	88,158	88,158
2005 - East Holes Creek Sewer Supplement	76,313		(76,313)	0	
2006 - Southeast Holes Creek Sewer Project	1,208,705		(254,105)	954,600	262,173
2006 - Clyo Rd Pump Station	725,967		(150,548)	575,419	156,507
2008 - Eastern Region Trickling Filter Rehabilitation	334,810		(56,544)	278,266	58,396

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

<i>Types / Issues</i>	<i>Restated Balance 12/31/2022</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2023</i>	<i>Due Within One Year</i>
Business-Type Activities (Cont'd.)					
2010 - Western Regional Tertiary Filters	\$ 1,042,580		\$ (108,355)	\$ 934,225	\$ 111,905
2010 - Western Regional Sludge Thickener Improvement	721,617		(74,997)	646,620	77,454
2011 - Western Regional Sludge Thickener Improvement Supplement	34,692		(3,694)	30,998	3,792
2014 - Western Regional Aeration Improvements	2,074,179		(128,893)	1,945,286	134,415
2011 - Western Regional Aeration Improvements Supplement	82,516		(8,787)	73,729	9,019
2017 - Sewer Extension to Brookville Lake Estates MHP	897,336		(44,088)	853,248	
2018 - Vertical Asset Management	710,566	20,754	(29,901)	701,419	
2019 - Miami Shores Sanitary Sewer Improvements	2,993,342		(138,118)	2,855,224	142,193
2019 - MCES Environmental Lab	326,844	8,248	(13,313)	321,779	
2019 - Trickling Filter Rehabilitation - Eastern Regional	3,979,069		(187,853)	3,791,216	192,103
2020 - Wolf Creek Relief Sewer Erosion Control Phase 2	4,525,131		(203,057)	4,322,074	206,585
2021 - Terrace Villa Sanitary Sewer	575,388	49,337	(28,229)	596,496	14,921
2021 - Concrete Tank Rehab Eastern Regional	34,480	862,454	(38,301)	858,633	
2022 - Pump Station & Pretreatment Facility Improvements	26,008,705	27,928,431		53,937,136	
2022 - Eastern Regional Water Reclamation Facility Belt Improvement	30,093	3,214,679		3,244,772	
2022 - Austin Blvd. Sanitary Sewer Replacement	1,022,785	31,911		1,054,696	
2022 - Habitat & Summit Med Lift Station & Force Main Replacement	1,515,481	1,791,076	(75,905)	3,230,652	
2023 - Stop Eight Lift Station & Force Main Replacement		137,687		137,687	
Total OWDA Loans	71,649,735	37,701,973	(3,328,966)	106,022,742	2,712,823
United States Department of Agriculture Rural Development (USDA Loans)					
2016- Phillipsburg Sewer Project	2,005,000		(41,000)	1,964,000	41,000
Total Direct Borrowings	83,986,405	40,285,704	(4,499,328)	119,772,781	3,907,425
Other Long-Term Obligations					
Net Pension Liability	15,136,423	35,840,448		50,976,871	
Net OPEB Liability		1,077,647		1,077,647	
Compensated Absences	3,215,942	2,239,404	(2,142,290)	3,313,056	2,043,237
Subscriptions Payable	37,183		(9,116)	28,067	9,235
Landfill Post-Closure	448,471	56,453	(117,744)	387,180	117,744
Total Other Long-Term Obligations	18,838,019	39,213,952	(2,269,150)	55,782,821	2,170,216
Total Business-Type Activities	\$ 105,902,217	\$ 79,499,656	\$ (7,754,407)	\$ 177,647,466	\$ 7,092,641

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

Unfinalized OPWC Project Loans: The County has received Ohio Public Works Commission Loans for projects that have not been fully completed at year end, therefore, the loan amounts have not been issued in full and final payment schedules are not available. The Dellwood Estates Water Main in the Water Fund and the Stop Eight Lift Station Elimination project in the Wastewater fund are not finalized. The liability recorded for these unfinalized loans for the Water and Wastewater funds are \$144,848 and \$321,690, respectively.

Unfinalized OWDA Project Loans: As of December 31, 2023, the County also has incomplete water and sewer construction projects which are funded by Ohio Water Development Authority Loans. These projects include construction related to Dorothy Lane Water Main Replacement, Walnut Grove Tank Rehabilitation, Bayside and Barrett Water Main Replacement Phases 1-3, Spinning and Eastman Water Line Replacement, Locust Camp Water Main Replacement, Regent Water Main Replacement, Dellwood Estates Water Main Replacement, Dell Ridge Water Main Replacement, Concrete Tank Rehabilitation at Eastern Regional, Pump Station and Pretreatment Facility Improvements, Eastern Regional Water Reclamation Facility Belt Improvement, Austin Blvd Sanitary Sewer Replacement, Habitat and Summit Med Lift Station and Force Main Replacement, Stop Eight Lift Station and Force Main Replacement, Water Redundancy Design, MCES Environmental Lab, Vertical Asset Management and Brookville Lake Estates Sewer Extension. The loan amounts for the projects have not been issued in full and final payment schedules are not available. The liability recorded for these loans is as follows for the Water and Wastewater Funds, respectively: \$6,707,754 and \$64,340,020.

For business-type activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2023, are as follows:

<i>Business-type Activities</i> <i>Enterprise Funds</i>						
<i>Year Ending</i>	Self-Supporting General Obligation Bonds				Revenue Bonds	
	<i>Stillwater Center</i>		<i>Solid Waste Management</i>			
	<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	
2024	\$ 660,000	\$ 40,200	\$ 355,000	\$ 23,856		
2025	680,000	20,400	365,000	12,319		
2026	-	-				
Total	\$ 1,340,000	\$ 60,600	\$ 720,000	\$ 36,175		

Long-term Loans Obligations from Direct Borrowing						
<i>Year Ending</i>	<i>Wastewater</i>		<i>Water</i>		<i>Total Enterprise Funds</i>	
	<i>December 31</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>
2024	\$ 1,950,625	\$ 475,110	\$ 1,956,800	\$ 388,637	\$ 3,907,425	\$ 863,747
2025	1,864,747	434,061	1,641,084	364,484	3,505,831	798,545
2026	1,882,543	384,362	1,627,111	340,882	3,509,654	725,244
2027	1,650,433	346,650	1,633,851	316,837	3,284,284	663,487
2028	1,304,233	313,147	1,642,904	292,345	2,947,137	605,492
2029-2033	5,687,618	1,145,778	8,248,928	1,080,560	13,936,546	2,226,338
2034-2038	4,491,016	553,088	7,892,691	449,586	12,383,707	1,002,674
2039-2043	1,971,537	165,430	1,885,348	22,059	3,856,885	187,489
2044-2048	340,000	87,539	-	-	340,000	87,539
2049-2053	380,000	47,209	-	-	380,000	47,209
2054-2058	207,000	7,019	-	-	207,000	7,019
Total	\$ 21,729,752	\$ 3,959,393	\$ 26,528,717	\$ 3,255,390	\$ 48,258,469	\$ 7,214,783

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

Bond Premiums, Discounts and Deferred Charges on Debt Refundings: Bond premiums and discounts, as well as deferred amounts on debt refundings, are capitalized and amortized as a component of interest expense, using the straight-line method over the life of the applicable debt. Unamortized deferred charges on debt refundings are reported as a deferred outflow of resources on the Government-wide and Proprietary Statements of Net Position, while bond premiums and discounts are reported as a carrying amount adjustment to the face amount of the debt. Following are the unamortized deferred charges on debt refundings, as well as unamortized bond premiums and discounts and net carrying value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2023:

	Unamortized Deferred Charge on Debt Refunding	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Net Carrying Value of Bonds
<u>Governmental Activities:</u>				
General Obligation Bonds:				
2013 Juvenile Detention Refunding Bonds	\$ 61,067	\$ 2,465,000	\$ 51,937	\$ 2,516,937
<u>Business-type Activities:</u>				
General Obligation Bonds:				
<i>Stillwater Center Fund:</i>				
2010 Stillwater Center Rep1 Fac. Refunding Bonds	\$ 10,166	\$ 1,340,000	\$ 27,243	\$ 1,367,243
Revenue Bonds:				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Business-type Activities	<u>\$ 10,166</u>	<u>\$ 2,060,000</u>	<u>\$ 31,864</u>	<u>\$ 2,091,864</u>

Compensated Absences: County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Upon retirement, employees with at least 10 years of eligible service credit are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. As discussed in Note B, the County uses the "vesting method" to estimate probable sick leave liabilities. Unused vacation cannot be accumulated for more than three years, according to Ohio law, and is payable at the employee's current wage rate. Upon an employee's termination, liabilities for compensated absences are paid from the General Fund, Board of Developmental Disabilities, Human Services Levy, Children Services, American Rescue Plan Act, Real Estate Assessment, MC OneOhio Fund, Community Development Block Grant, Workforce Investment Act, Child Support and Enforcement, Jobs and Family Services, ADAMHS Board Federal grants, Community Corrections, ADAMHS Board State and Local grants, ADAMHS Board, Road Auto and Gas, Youth Services Subsidy, Felony Delinquent Care and Custody, Sheriff Contracts, Public Works Building Maintenance, Other Federal Grants, Other State & Local Grants, Other Special Revenue Funds, Stillwater Center, Wastewater, Water, Solid Waste Management and Parking Facilities Enterprise Funds, Central Services, Information Technology, Microsoft Dynamics 365, Telecommunications, Workers' Compensation Risk Management, Property/Casualty Risk Management, Family Medical Leave Act, and Healthcare – Self Insurance Internal Service Funds.

Contracts Payable: This represents a long-term contractual agreement for sharing the cost of an ODOT loan issued to the Montgomery County Transportation Improvement District (TID). While the assets of this organization do not belong to the County, the infrastructure and economic development benefit Montgomery County citizens.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

Net Pension/OPEB Liability: There is no repayment schedule for the net pension liability. However, employer pension/OPEB contributions are made from the following funds: General Fund, Board of Developmental Disabilities, Human Services Levy, American Rescue Plan Act, Real Estate Assessment, Community Development Block Grants, Workforce Investment Act, Child Support Enforcement, Public Assistance, ADAMHS Board Operating and Federal Grants, Road Auto and Gas, Youth Services Subsidy, Felony Delinquent Care and Custody, MonDay Community Corrections, Sheriff Contracts, Facilities Building Maintenance, Other Federal, State and Local Grants, Other Special Revenue Funds, Parking Facilities, Stillwater Center, Wastewater, Water, Solid Waste Management, Central Services, Information Technology, Microsoft Dynamics 365, Workers' Compensation Risk Management, Property and Casualty Risk Management, Family Medical Leave Administration, Healthcare Self Insurance, Telecommunications, Family and Children First Council, Soil and Water Conservation, Public. For additional information related to the net pension/OPEB liability see Note K and Note L.

Leases Payable: The County has outstanding agreements to lease data processing equipment, copiers, printers, postage meters, office space and buildings. Due to the implementation of GASB Statement 87, these leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:

Governmental Activities

Lease Payments		
Year	Principal	Interest
2024	\$ 3,542,744	\$ 1,097,473
2025	3,313,733	1,019,977
2026	3,395,849	944,075
2027	3,518,736	863,523
2028	3,558,134	781,390
2029-2033	19,829,605	2,572,669
2034-2038	11,963,832	364,308
2039-2042	263,077	1,323
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MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

Subscription Payable: The County has outstanding agreements for subscription-based information technology software. Due to the implementation of GASB Statement 96, these agreements have met the criteria of subscriptions thus requiring them to be recorded by the County. The future subscription payments were discounted based on the interest rate implicit in the agreement or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the subscription. A summary of the principal and interest amounts for the remaining subscriptions is as follows:

Governmental Activities			Business-Type Activities		
Subscription Payments			Subscription Payments		
Year	Principal	Interest	Year	Principal	Interest
2024	\$ 2,286,986	\$ 175,321	2024	\$ 9,235	\$ 365
2025	1,247,819	115,080	2025	9,355	245
2026	1,112,349	78,013	2026	9,477	123
2027	605,789	42,690	2027	-	-
2028	496,756	19,790	2028	-	-
	<u>\$ 5,749,699</u>	<u>\$ 430,894</u>		<u>\$ 28,067</u>	<u>\$ 733</u>

Postclosure Care Cost: Pursuant to State and Federal regulations, in 1998 the County placed a final cover on its Ash Monofill, located at the North Solid Waste Facility, after the facility stopped accepting the ash resulting from previous municipal solid waste incineration. The County is required to perform monitoring functions at the site for thirty years after closure. Actual postclosure care costs paid during 2023 amounted to \$117,744. The \$387,180 reported as the total estimated liability for landfill postclosure costs at December 31, 2023, represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net decrease of \$61,291 from 2022. The \$117,744 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2024, leaving \$269,436 of the liability to be reported as the long-term portion. These amounts are based on what it would cost to perform all post-closure care in 2023. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2023, the changes in the estimated liability for landfill postclosure costs are as follows:

Business-type Activities:

Enterprise Funds:

Payable from the Solid Waste Management Fund:

<u>January 1, 2023</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2023</u>	<u>Amount Due in 2024</u>
\$448,471	\$56,453	(\$117,744)	\$387,180	\$117,744

The County has met the "Local Government Test" financial assurance requirements of the State Environmental Protection Agency, to ensure that adequate County funds for remaining post closure care will be readily available when needed.

Conduit Debt Obligations: To further economic development in the County, the County has issued Hospital Revenue Bonds and Housing Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, healthcare and housing facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

As of December 31, 2023, there were twenty series of Hospital Revenue Bonds and six series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$1.2 billion and \$89.2 million, respectively.

Risk Management: The County complies with the provisions of GASB Statement No. 10, as amended by GASB Statement No. 30, in connection with its accounting and financial reporting of risk financing activities.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service Funds which also finance its uninsured risks of loss. Under these programs the Internal Service Funds provide coverage for up to a maximum of \$800,000 for each workers' compensation claim, \$800,000 for each general liability claim and \$100,000 for each property damage claim with the exclusion of \$500,000 for the occurrence of flood damage for limited properties and \$25,000 for property in transit coverage. For the health care, property and casualty loss and workers' compensation programs, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County has paid premiums to the State Bureau of Workers' Compensation for claims, applicable to periods prior to July 1, 2010, in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Workers' Compensation for ongoing administration. Workers' compensation claims applicable to all periods on or after July 1, 2010, are solely administered and paid by the County. Settled claims for all the County's insurance programs have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Developmental Disabilities Services Board separately obtains on its own, all funds of the County participate in the insurance programs and make payments to the Internal Service Funds based on estimates of the amounts needed to fund current year claims and reserves. In all of the risk management funds, claims liabilities reported at December 31, 2023, are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, and subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE J - Long-term Debt and Other Obligations (Cont'd)

Following is a summary of changes in self-insurance claims liabilities for the past two years:

Governmental Activities:

<i>Internal Service Funds-</i>	<u>2023</u>	<u>2022</u>
<i>Healthcare Self-insurance</i>		
Claim liability at January 1	\$ 7,069,130	\$ 9,356,437
Current year claims and estimates	56,856,618	47,624,094
Claim payments	<u>(57,090,109)</u>	<u>(49,911,401)</u>
Claims liability at December 31	6,835,639	7,069,130
<i>Property/Casualty Risk Management:</i>		
Claim liability at January 1	\$ 1,766,119	\$ 1,539,265
Change in provision for prior years' claims	1,176,421	1,467,961
Current year claims and estimates	2,062,214	2,146,764
Claim payments	<u>(3,440,207)</u>	<u>(3,387,871)</u>
Claims liability at December 31	1,564,547	1,766,119
<i>Workers' Compensation Risk Management:</i>		
Claim liability at January 1	\$ 13,023,654	\$ 11,433,168
Current year claims and estimates	1,975,705	2,387,033
Claim payments	<u>(860,103)</u>	<u>(796,547)</u>
Claims liability at December 31	14,139,256	13,023,654
Total claims liability at December 31	<u>\$ 22,539,442</u>	<u>\$ 21,858,903</u>

At December 31, 2023, the \$22,539,442 total claims liability is comprised of \$8,754,292 in estimated insurance claims due within one year and \$13,785,150 in estimated long-term claims.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K – Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions/OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represent the County’s proportionate share of each pension/OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan’s fiduciary net position. The net pension/OPEB liability (asset) calculations are dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan’s unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable*. The remainder of this note includes the required pension disclosures. See Note L for the required OPEB disclosures.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K – Defined Benefit Pension Plans (Cont'd.)

Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K – Defined Benefit Pension Plans (Cont'd.)

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K – Defined Benefit Pension Plans (Cont'd.)

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K – Defined Benefit Pension Plans (Cont'd.)

	<u>State and Local</u>			
	Traditional	Combined	Public Safety	Law Enforcement
2023 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2023 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

**** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2023, the County's contractually required contribution was \$32,908,935 for the traditional plan, \$758,147 for the combined plan and \$861,894 for the member-directed plan. Of these amounts, \$952,253 is reported as an intergovernmental payable for the traditional plan, \$22,463 for the combined plan, and \$25,551 for the member-directed plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability (asset) for OPERS was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K – Defined Benefit Pension Plans (Cont'd.)

	OPERS Traditional Plan	OPERS Combined Plan	Total
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	1.44330704%	1.35330528%	
Prior Measurement Date	<u>1.43925500%</u>	<u>1.45784184%</u>	
Change in Proportionate Share	<u>0.00405204%</u>	<u>-0.10453656%</u>	
Proportionate Share of the:			
Net Pension Liability	\$426,353,528	\$0	\$426,353,528
Net Pension Asset	0	(3,189,603)	(3,189,603)
Pension Expense	63,249,783	499,511	63,749,294

2023 pension expense for the member-directed defined contribution plan was \$861,894. The aggregate pension expense for all pension plans \$64,611,188 for 2023.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$14,161,676	\$196,095	\$14,357,771
Changes of assumptions	4,504,124	211,168	4,715,292
Net difference between projected and actual earnings on pension plan investments	121,524,151	1,162,426	122,686,577
Changes in proportion and differences between County contributions and proportionate share of contributions	4,969,557	518,204	5,487,761
County contributions subsequent to the measurement date	<u>32,908,935</u>	<u>758,147</u>	<u>33,667,082</u>
Total Deferred Outflows of Resources	<u>\$178,068,443</u>	<u>\$2,846,040</u>	<u>\$180,914,483</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$0	\$455,754	\$455,754
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>5,091,586</u>	<u>218,908</u>	<u>5,310,494</u>
Total Deferred Inflows of Resources	<u>\$5,091,586</u>	<u>\$674,662</u>	<u>\$5,766,248</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K – Defined Benefit Pension Plans (Cont'd.)

\$33,667,082 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension liability and to the net pension asset in 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	Total
2024	\$16,239,091	\$85,539	\$16,324,630
2025	28,527,351	252,203	28,779,554
2026	35,770,472	335,056	36,105,528
2027	59,531,008	538,739	60,069,747
2028	0	43,932	43,932
Thereafter	0	157,762	157,762
Total	<u>\$140,067,922</u>	<u>\$1,413,231</u>	<u>\$141,481,153</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K – Defined Benefit Pension Plans (Cont'd.)

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 12.1 percent for 2022.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	<u><u>100.00%</u></u>	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE K – Defined Benefit Pension Plans (Cont'd.)

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$638,663,365	\$426,353,528	\$249,749,850
OPERS Combined Plan	(1,664,565)	(3,189,603)	(4,398,242)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE L – Defined Benefit OPEB Plans

See Note K for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit.

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$389,023 for 2023. Of this amount, \$11,531 is reported as an intergovernmental payable.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportion of the Net OPEB Liability:	
Current Measurement Date	1.42946656%
Prior Measurement Date	<u>1.43316537%</u>
Change in Proportionate Share	<u>-0.00369881%</u>
Proportionate Share of the Net OPEB Liability	\$9,013,062
OPEB Expense	(\$14,156,812)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

	<u>OPERS</u>
Deferred Outflows of Resources:	
Changes of assumptions	\$8,803,260
Net difference between projected and actual earnings on pension plan investments	17,900,255
Changes in proportion and differences between County contributions and proportionate share of contributions	\$29,874
County contributions subsequent to the measurement date	389,023
Total Deferred Outflows of Resources	<u>\$27,122,412</u>
Deferred Inflows of Resources:	
Differences between expected and actual experience	\$2,248,210
Changes of assumptions	724,363
Changes in proportion and differences between County contributions and proportionate share of contributions	153,704
Total Deferred Inflows of Resources	<u>\$3,126,277</u>

\$389,023 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or an increase of the net OPEB asset in 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2024	\$2,832,497
2025	6,545,432
2026	5,581,880
2027	<u>8,647,303</u>
Total	<u>\$23,607,112</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation
Single Discount Rate	5.22 percent
Prior Year Single Discount Rate	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Prior Year Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2036
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.6 percent for 2022.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	6.00	1.84
Total	<u>100.00%</u>	

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE L – Defined Benefit OPEB Plans (Cont'd.)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 5.22 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB Liability	\$30,676,352	\$9,013,062	(\$8,862,693)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability or asset. The following table presents the net OPEB liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB Liability	\$8,448,147	\$9,013,062	\$9,648,899

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE M – Property Tax Revenues

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2023 were levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Public utility property taxes collected in 2023 attached as a lien on December 31, 2021, and were levied after October 31, 2022. Taxpayers were required to pay one half of real property taxes by February 17, 2023, with the remaining half due July 14, 2023. Ohio no longer has a general tax on tangible personal property used in business. Only public utility tangible personal property is subject to tax. Public utility tangible personal property taxes are assessed at varying percentages of true value, as established by the State, and were collected in 2023 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last statistical update was completed in 2023 and a revaluation will be completed in 2026. The assessed value by property classification, upon which the 2023 tax levy was based, follows:

Real property		\$13,630,837,470
Public utility real property.....		3,184,740
Public utility tangible personal property.....		<u>643,485,350</u>
Total.....		<u>\$ 14,277,507,560</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 1.70 mills of the first 10 mills of assessed value. In addition to the 1.70 mills, 15.24 mills are levied based upon mills voted for the Human Services and Developmental Disabilities Levies. A summary of voted millage follows:

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	2014	8.21	5.09	7.04	2029
Human Services B	2017	6.03	3.74	5.17	2025
Developmental Disabilities	1977	1.00	0.19	0.44	cont.
<i>Total</i>		15.24	9.02	12.65	

(a) In mills per \$1,000 of assessed valuation.

(b) Ohio law provides for a tax adjustment to voted levies to offset changing values resulting from a reappraisal of real property. To attain this tax adjustment, factors are applied to authorized voted levies so that each levy yields the same amount of property taxes as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments from new construction. The adjustment factors are computed and applied separately for residential/agricultural (R/A) property and commercial/industrial (C/I) property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2023. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2024 were recorded as 2023 revenue in the Governmental Fund financial statements, with the total delinquent amount recorded as revenue in the government-wide statements. Although property taxes levied for the next fiscal year are measurable amounts as of December 31st, they are not intended to finance 2023 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is reported as a deferred inflow of resources.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE N – Interfund Transfers

A summary of interfund transfers made during the year follows:

Transfers From	Transfers To						
	Board of Developmental Disabilities Services		Children Services	All Other Governmental Funds	Stillwater	Solid Waste Management	TOTAL
	General						
General	\$	\$	\$	\$ 27,893,973	\$ 462,194	\$ 28,356,167	
Human Services Levy	2,202,608	31,949,349	30,693,492	31,507,846	3,991,680		\$ 100,344,975
All Other Governmental Funds	593,017			1,034,548			\$ 1,627,565
Wastewater	14,784						\$ 14,784
TOTAL	\$ 2,810,409	\$ 31,949,349	\$ 30,693,492	\$ 60,436,367	\$ 3,991,680	\$ 462,194	\$ 130,343,491

Interfund transfers occur between funds of the primary government and are used to move revenues from a fund with collection authorization to debt service funds as debt service principal and interest payments become due, as well as to move unrestricted revenues or resources to other funds in a nonreciprocal manner. Transfers out of Debt Service Funds are reported on a GAAP basis in connection with certain interfund payables activity. Transfers are also used to finance various programs that the County must account for in other funds in accordance with budgetary or statutory authorization, such as in the case of subsidies, or in providing matching funds for various grant programs. Transfers, including those from the Human Services Levy Fund, are in compliance with the intended purposes of the Ohio Revised Code.

NOTE O – Individual Fund Deficits

At December 31, 2023, the following funds had deficit fund balances:

Funds	Amounts
Special Revenue Funds:	
Community Development Block Grant	\$ 590,926
Workforce Investment Act	232,217
ADAMHS Board Federal Grants	373,843
Debt Service Funds:	
Road Assessment Debt Service	78,288
Water and Sewer Assessment Debt Service	371,785

These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of grant monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE P – Non-Operating Revenues

For the year ended December 31, 2023, Other Non-Operating Revenues consist of the following:

	Wastewater	Water	Internal Service Funds
Insurance Reimbursement	\$ 32,423	\$ 5,109	\$ 60,507
Total	\$ <u>32,423</u>	\$ <u>5,109</u>	\$ <u>60,507</u>

NOTE Q – Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation, which is a discretely presented component unit of the County. The total value of these in-kind contributions, estimated at \$299,664, was recorded as operating revenues and expenses in their 2023 financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE R – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are as follows:

Fund Balances	<i>Board of Developmental Disabilities Services</i>		<i>American Rescue Plan Act</i>		<i>All Other Governmental Funds</i>		<i>Total Governmental Funds</i>
	<i>General</i>	<i>Services</i>	<i>Human Services Levy</i>	<i>Act</i>	<i>Children Services</i>	<i>Governmental Funds</i>	
Nonspendable:							
Prepays	\$ 335,205	\$ 59,275	\$	\$	\$ 102,325	\$ 496,805	
For noncurrent receivables	8,705,204						8,705,204
For unclaimed monies	7,601,100						7,601,100
Total Nonspendable	16,641,509	59,275	0	0	102,325	16,803,109	
Restricted for:							
Debt service					2,401	2,401	
Capital outlay					14,010,409	14,010,409	
Human services levy programs			58,436,797				58,436,797
Developmental disabilities services		17,023,515					17,023,515
General government purposes					5,218,925	5,218,925	
Judicial and law enforcement purposes					27,773,483	27,773,483	
Environment and public works purposes					25,273,119	25,273,119	
Social services purposes				3,978,771	30,505,319	34,484,090	
Real Estate Assessment					9,690,688	9,690,688	
Other state and local grants					14,160,986	14,160,986	
Community and Economic development purposes					6,521,768	6,521,768	
Total Restricted	0	17,023,515	58,436,797	0	3,978,771	133,157,098	212,596,181
Committed for:							
Capital Reserve	14,361,456						14,361,456
Capital outlay and improvement					29,320,248	29,320,248	
Public works building Maintenance					3,452,469	3,452,469	
Job Center					1,082,130	1,082,130	
Sheriff contracts					5,069,871	5,069,871	
Total Committed	14,361,456	0	0	0	38,924,718	53,286,174	
Assigned for:							
Future Appropriations	2,393,517						2,393,517
General government purposes	319,320						319,320
Judicial and law enforcement purposes	1,703,850						1,703,850
Community and Economic development purposes	45,584						45,584
Environment and public works purposes	26,468						26,468
Social services purposes	48,288						48,288
Total Assigned	4,537,027	0	0	0	0	0	4,537,027
Unassigned (Deficit)	108,443,785	0	0	0	0	(1,647,059)	106,796,726
Total Fund Balances	\$ 143,983,777	\$ 17,082,790	\$ 58,436,797	\$ 0	\$ 3,978,771	\$ 170,537,082	\$ 394,019,217

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE S – Stabilization Arrangements

Budget Stabilization Fund

During 2006, the County established a Budget Stabilization Fund. The establishment of a Budget Stabilization Fund requires the Board of County Commissioner's approval and is authorized under the Ohio Revised Code Section 5705.13(A)(1). The purpose of the County's Budget Stabilization Fund is to guard against cyclical changes in General Fund revenue and expenses according to 5705.13(A)(1). The total amount of funds to accumulate in this Fund shall not exceed 5% of the total revenue credited in the preceding fiscal year to the General Fund. The balance of the Budget Stabilization Fund at December 31, 2023 was \$35,000,000.

General Fund Capital Reserve Fund

During 2013, the County established a General Fund Capital Reserve Fund. The establishment of this fund requires the Board of County Commissioner's approval, followed by review and approval of the State Auditor's Office. The General Fund Capital Reserve Fund was created to maintain money for the needs of capital funding for general operations and improvements which are supported by the General Operating Fund of Montgomery County. The balance of the Capital Reserve Fund at December 31, 2023 was \$14,361,456.

NOTE T - Tax Abatements

During 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, "Tax Abatement Disclosures." This GASB pronouncement requires disclosure of information about the nature and magnitude of tax abatements. For 2023, County property taxes were reduced by \$4,277,701 under enterprise tax zone exemption agreements entered into by various municipalities as summarized below:

<u>Municipality</u>	<u>Amount of County Tax Reduction</u>
Brookville	\$ 285,920
Centerville	584,323
Clayton	234,272
Dayton	1,437,284
Englewood	76,760
Harrison Township	12,574
Huber Heights	603,365
Jefferson Township	3,170
Miamisburg	271,779
Moraine	334,012
Riverside	25,155
Springboro	51,906
Trotwood	28,069
Union	12,250
Vandalia	281,919
West Carrollton	34,943
 Total County	 \$ 4,277,701

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE T - Tax Abatements (Cont'd.)

The following communities only have Tax Abatements. The Community Reinvestment Area Abatements Agreements are established pursuant to 3735.67 of the Ohio Revised Code.

1. Brookville (4 Commercial Parcels and 2 Industrial Parcels)
2. Centerville (23 Commercial Parcels, 17 Residential Parcels)
3. Dayton (12 Commercial Parcels, 8 Industrial Parcels, 321 Residential Parcels)
4. Englewood (8 Commercial Parcels and 7 Industrial Parcels)
5. Harrison Twp (1 Commercial Parcel, 1 Industrial Parcel, 34 Residential Parcels)
6. Huber Heights (6 Commercial Parcels and 4 Industrial Parcels)
7. Jefferson Twp (40 Residential Parcels)
8. Miamisburg (35 Commercial Parcels and 11 Industrial Parcels)
9. Moraine (4 Commercial Parcels, 6 Industrial Parcels, 10 Residential Parcels)
10. Riverside (2 Commercial Parcels)
11. Springboro (4 Commercial Parcels and 5 Industrial Parcels)
12. Trotwood (58 Residential Parcels)
13. Union (1 Commercial Parcel)
14. Vandalia (6 Commercial Parcels and 11 Industrial Parcels)
15. West Carrollton (6 Commercial and Industrial Parcels and 1 Residential Parcel)

Enterprise Zones are entered into under the authority of Ohio Revised Code 5709.61.-.69.

Clayton

1. Caterpillar (Pledged 500 Jobs and 510 were created. Pledged \$65,000,000 investments and total investment was \$90,021,400.)

Dayton

1. Real Wire LLC (Pledged 12 jobs with 27 created. Pledged \$2,200,000 investment and total investment was \$3,550,416.)
2. Norwood Tool (Pledged 10 jobs with 461 created. Pledged \$4,200,000 investment and total investment was \$15,607,514.)
3. Malt Products Corporation (Pledged 30 jobs with 98 created. Pledged \$16,000,000 investment and total investment was \$49,335,538.)
4. KBK Eight LLC (Pledged 50 jobs and 120 were created. Pledged \$7,500,000 with a total investment of \$13,976,596.)
5. Emerson Climate Technologies Inc. (Pledged 35 jobs and 21 were created. Pledged \$19,000,000 in investment and the total investment was \$19,289,584.)
6. Oberer Flowers (Pledged 3 jobs and 5 were created. Pledged \$1,500,000 in investment and total investment was \$2,522,174.)
7. 2J Supply (Pledged 5 jobs and 3 were created. Pledged \$6,000,000 in investment and total investment was \$82,405,532.)
8. Norwood Medical (Pledged 20 jobs and 0 were created. Pledged \$1,450,000 in investment with a total investment of \$3,592,000.)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE U – Significant Commitments

Construction Commitments

The County's outstanding construction commitments as of December 31, 2023, are as follows:

<i>Governmental Activities:</i>	<i>Committed</i>
Reibold Building Projects	\$ 2,170,752
Administration Building Projects	1,631,590
Trotwood Court Building Project	66,692
Regional Dispatch Center Project	169,080
Madison Lakes Projects	331,204
Fairgrounds Project	20,826
Fountain Replacement Project	76,100
Jergens Center Project	2,695
Jail Medical Project	29,694
Server Upgrade Project	67,169
Sheriff Records System Project	504,606
MonDay Security System Project	431,549
Engineer Imagery Project	12,532
Engineer Salt Storage Project	25,269
Road and Bridge Projects	12,526,849
Total	\$ 18,066,607

Business-type Activities:

Water Projects	\$ 5,261,226
Wastewater Projects	32,091,758
Solid Waste Management Projects	556,368
Total	\$ 37,909,352

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrance accounting is utilized to the extent necessary to ensure effective budgetary control and accountability and to facilitate effective cash planning and control. As of December 31, 2023, the amount of encumbrances outstanding are as follows:

<i>Governmental Activities:</i>	<i>Encumbrances</i>
General	\$ 8,120,488
Board of Developmental Disabilities Services	753,707
Human Services Levy	3,995,034
American Rescue Plan Act	15,114,246
Children Services	490,538
All Other Governmental	35,874,531
Total Governmental Funds	\$ 64,348,544

Business-type Activities:

Parking Facilities	\$ 65,320
Stillwater Center	667,995
Wastewater	31,611,905
Water	5,026,380
Solid Waste Management	2,693,551
Total Business-type Activities	\$ 40,065,151

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE V – COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June of 2021 while the national state of emergency ended in April 2023. Additional funding became available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021. During 2023, the County received \$50,102 in American Rescue Plan Act funding.

NOTE W – Asset Retirement Obligations

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their wastewater treatment facilities. The County is currently in the process of deactivating a pretreatment facility. The County has recorded an ARO of \$1,301,031 in the Wastewater fund based on quotes received by the County Wastewater department. This asset is fully depreciated and is in the process of being deactivated. There may be additional AROs related to the public safety issues; however these additional amounts are not reasonably estimable. Currently, there is significant uncertainty as to what additional items would need addressed; therefore, a reliable estimated amount related to these items could not be determined.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System – Traditional and Combined Plans
As of and For the Year Ended December 31, 2023

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Ten Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	1.44330704%	1.43925500%	1.45474875%	1.39471059%	1.43231212%	1.44489664%	1.51717808%	1.50623600%	1.51049090%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$426,353,528	\$125,220,998	\$215,416,415	\$275,674,018	\$392,281,260	\$226,676,273	\$344,525,342	\$260,899,064	\$182,182,084	\$178,067,198
County's Covered Payroll	\$215,402,959	\$202,256,345	\$197,752,037	\$179,793,217	\$166,227,733	\$188,464,374	\$193,303,277	\$183,626,152	\$180,569,683	\$166,838,296
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	197.93%	61.91%	108.93%	153.33%	235.99%	120.28%	178.23%	142.08%	100.89%	106.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Liability (Asset)
Ohio Public Employees Retirement System - Combined Plan
Last Six Years (1)

	2023	2022	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	1.35330528%	1.45781840%	1.53037248%	1.47189952%	1.49842240%	1.39906976%
County's Proportionate Share of the Net Pension Asset	\$3,189,603	\$5,743,972	\$4,417,631	\$3,069,266	\$1,675,574	\$1,904,588
County's Covered Payroll	\$6,221,943	\$6,591,550	\$6,694,450	\$5,734,379	\$5,319,257	\$5,015,962
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	51.26%	87.14%	65.99%	53.52%	31.50%	37.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	137.14%	169.88%	157.67%	145.28%	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to RSI.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System – OPEB Plan
As of and For the Year Ended December 31, 2023

MONTGOMERY COUNTY, OHIO

Required Supplementary Information

Schedule of the County's Proportionate Share of the

Net OPEB Liability (Asset)

Ohio Public Employees Retirement System - OPEB Plan

Last Seven Years (1)

	2023	2022	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	1.42946656%	1.43316537%	1.45414542%	1.39411272%	1.43127436%	1.43703120%	1.50459760%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$9,013,062	(\$44,888,931)	(\$25,906,760)	\$192,563,183	\$186,604,389	\$156,051,001	\$151,969,469
County's Covered Payroll	\$229,510,452	\$216,783,845	\$212,548,512	\$193,564,421	\$178,674,433	\$200,670,961	\$408,347,519
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	3.93%	-20.71%	-12.19%	99.48%	104.44%	77.76%	37.22%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	94.79%	128.23%	115.57%	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to RSI.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2023

MONTGOMERY COUNTY, OHIO
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Ten Years (1)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Net Pension Liability - Traditional Plan										
Contractually Required Contribution	\$32,908,935	\$30,968,769	\$29,080,715	\$28,421,115	\$25,876,044	\$23,915,512	\$25,125,947	\$23,829,899	\$22,633,325	\$22,255,089
Contributions in Relation to the Contractually Required Contribution	(32,908,935)	(30,968,769)	(29,080,715)	(28,421,115)	(25,876,044)	(23,915,512)	(25,125,947)	(23,829,899)	(22,633,325)	(22,255,089)
Contribution Deficiency (Excess)	<u>\$0</u>									
County Covered Payroll	\$228,575,892	\$215,402,959	\$202,256,345	\$197,752,037	\$179,793,217	\$166,227,733	\$188,464,374	\$193,303,277	\$183,626,152	\$180,569,683
Pension Contributions as a Percentage of Covered Payroll	<u>14.40%</u>	<u>14.38%</u>	<u>14.38%</u>	<u>14.37%</u>	<u>14.39%</u>	<u>14.39%</u>	<u>13.33%</u>	<u>12.33%</u>	<u>12.33%</u>	<u>12.32%</u>
Net Pension Liability - Combined Plan										
Contractually Required Contribution	\$758,147	\$871,072	\$922,817	\$937,223	\$802,813	\$744,696	\$652,075	\$572,114	\$460,107	
Contributions in Relation to the Contractually Required Contribution	(758,147)	(871,072)	(922,817)	(937,223)	(802,813)	(744,696)	(652,075)	(572,114)	(460,107)	
Contribution Deficiency (Excess)	<u>\$0</u>									
County Covered Payroll	\$6,317,892	\$6,221,943	\$6,591,550	\$6,694,450	\$5,734,379	\$5,319,257	\$5,015,962	\$4,767,617	\$3,834,225	
Pension Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	
Net OPEB Liability/Asset - OPEB Plan										
Contractually Required Contribution	\$389,023	\$315,422	\$317,438	\$324,081	\$321,473	\$297,868	\$2,088,036	\$12,372,483		
Contributions in Relation to the Contractually Required Contribution	(389,023)	(315,422)	(317,438)	(324,081)	(321,473)	(297,868)	(2,088,036)	(12,372,483)		
Contribution Deficiency (Excess)	<u>\$0</u>									
County Covered Payroll (2)	\$242,926,353	\$229,510,452	\$216,783,845	\$212,548,512	\$193,564,421	\$178,674,433	\$200,670,961	\$408,347,519		
OPEB Contributions as a Percentage of Covered Payroll	<u>0.16%</u>	<u>0.14%</u>	<u>0.15%</u>	<u>0.15%</u>	<u>0.17%</u>	<u>0.17%</u>	<u>1.04%</u>	<u>3.03%</u>		

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to RSI.

MONTGOMERY COUNTY, OHIO
Notes to the Required Supplementary Information
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2023

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for post-January 7, 2013, retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

MONTGOMERY COUNTY, OHIO
Notes to the Required Supplementary Information (Cont'd.)
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2023

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

	2022	2019 through 2021	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple see below	3 percent, simple see below	3 percent, simple see below
Post-January 7, 2013 Retirees			
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021, and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

MONTGOMERY COUNTY, OHIO
Notes to the Required Supplementary Information
Ohio Public Employees Retirement System
As of and For the Year Ended December 31, 2023

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2023 and 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2023 and 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

MONTGOMERY COUNTY, OHIO
Required Supplementary Information

Condition Assessments of the County's Infrastructure Reported Using the Modified Approach
As of and For the Year Ended December 31, 2023

The County reports its infrastructure of roads and bridges using the modified approach, whereby the County has elected *not* to depreciate these assets since they are managed using an asset management system with certain specified characteristics and the County documents that the assets are being preserved at, or above, a condition level it has established and disclosed. The following disclosures pertain to this condition assessment and the budgeted and actual expenditures for the preservation of these assets.

County Roads

The condition of road pavement is assessed by the County Engineer, by using the MicroPAVER pavement management program, an effective method for calculating the condition of the various roadways in the County system. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on the following criteria: date of last surface maintenance; pavement surface condition; traffic volume; and traffic type. The rating system that ranks the assessment of each roadway section is as follows:

Rating	PCI High Value	PCI Low Value
Excellent	100	90
Very Good	89	79
Good	78	66
Fair	65	55
Poor	54	43
Very Poor	42	29
Critical	28	14
Failed	13	0

This table reflects the relative values in the MicroPAVER system that the County Engineer has determined to be accurate for the various ratings. This determination has been developed using both historical inspection data and field evaluations of roads in the County system. Roadway assessment values change over time until maintenance work is completed to restore or improve section ratings.

It is the policy of the County Engineer that 60% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed once every three years.

The following summarizes the County Engineer's condition assessment of County roads as of December 31, 2023, 2022, 2021, 2020, and 2019:

	2023		2022		2021		2020		2019	
	Centerline Miles	% of Miles								
Condition Assessment of Fair or Better	274	83%	262	80%	301	89%	277	81%	262	78%
Condition Assessment of Less than Fair	54	17%	66	20%	37	11%	67	19%	74	22%

Starting in 2024, a condition target of 55% for County roads to be maintained in fair or better condition will be followed. The condition assessment interval will remain at once every three years.

MONTGOMERY COUNTY, OHIO

Required Supplementary Information (Cont'd.)

Condition Assessments of the County's Infrastructure Reported Using the Modified Approach As of and For the Year Ended December 31, 2023

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing roadways:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2019	\$4,285,304	\$3,963,286	\$322,018
2020	\$4,302,599	\$3,739,875	\$562,724
2021	\$4,048,843	\$3,338,361	\$710,482
2022	\$4,098,038	\$3,291,236	\$806,802
2023	\$4,338,177	\$3,524,872	\$813,305

County Bridges

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

Numerical Ranking	Condition Ranking
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment of County bridges as of December 31, 2023, 2022, 2021, 2020, and 2019:

	2023		2022		2021		2020		2019	
	Number of Bridges	% of Bridges								
Condition Assessment of Fair or Better	501	96%	501	96%	499	95%	499	96%	491	94%
Condition Assessment of Less than Fair	20	4%	23	4%	24	5%	23	4%	29	6%

Starting in 2024, a condition target to maintain 85% of the County bridges a level of fair or better will be followed. The bridge inspection interval will also be revised to correspond with Ohio Revised Code Section 723.54.

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2019	\$1,484,814	\$1,236,271	\$248,543
2020	\$1,538,087	\$1,389,041	\$149,046
2021	\$1,502,050	\$1,456,062	\$45,988
2022	\$1,655,783	\$1,729,220	(\$73,437)
2023	\$2,074,181	\$1,984,014	\$90,167

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**COMBINING FINANCIAL
STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

MONTGOMERY COUNTY, OHIO

NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified sources other than debt service or capital projects. Grant based special revenue funds are non-annually budgeted.

Real Estate Assessment – This fund accounts for monies collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.

MC OneOhio Fund – This fund administers and distributes opioid settlement funds received by the OneOhio Foundation.

Pharmacy Opioid Settlement Fund – This fund administers and distributes pharmacy opioid settlement funds.

Opiate Settlement Fund – This fund administers and distributes opiate settlement funds.

Community Development Block Grant – This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis and is supported primarily by federal grant revenues.

Workforce Investment Act – This fund accounts for the administration of federal grants related to the Workforce Investment Act. Programs include Dislocated Workers, Adult Services, Rapid Response, Youth Services and others.

Child Support Enforcement – This fund accounts for operating fees, reimbursement and related expenditures to maintain and enforce the County's child support program, supported primarily by federal and state intergovernmental revenues.

Job & Family Services – This fund accounts for the administration of public assistance programs under state and federal regulations.

ADAMHS Board – This fund receives funding from the Human Services Levy for the operation of the Alcohol, Drug Addiction and Mental Health Services Board.

ADAMHS Board Federal Grants – This fund provides mandatory separate accountability for federal grant programs which are administered by the Alcohol, Drug Addiction, and Mental Health Services Board.

ADAMHS Board State and Local Grants – This fund accounts for a number of state and local grants received, administered and operated by the Alcohol, Drug Addiction and Mental Health Services Board.

Road, Auto and Gas – This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. For GAAP reporting purposes, this fund also includes a Ditch Maintenance Fund, which is used internally and encompasses thirty-seven small separately budgeted subfunds.

Youth Services – This fund supports programs that enable youths to remain in the community rather than being placed in State institutions and is primarily subsidized by state-provided intergovernmental resources.

Community Corrections – This fund accounts for the administration of the community corrections program (MonDay). MonDay is a male/female facility operated in cooperation with the City of Dayton with intergovernmental resources.

Sheriff Contracts – This fund accounts for the contractual agreements between the County and a variety of local townships and governmental agencies for which the County Sheriff provides law enforcement protection and security services. Seventeen separately budgeted subfunds, used internally, comprise this fund.

Job Center – This fund accounts for the operation of the Job Center, the County’s “one-stop” version of an integrated delivery system of employment , training and other services that enable area individuals and families to become economically self-sufficient. Supporting revenues are derived from facility agreements.

Facilities Building Maintenance – This fund accounts for the County’s costs of maintaining certain buildings that are primarily recovered through contractual rental agreements with the benefiting County agencies. Eight separately budgeted subfunds, used internally, comprise this fund.

Other Federal Grants – This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.

Other State & Local Grants – This fund accounts for a number of smaller state and local grants received, administered and operated by various County agencies and departments.

Other – This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. Subfunds with no cash activity will not be presented on the budgetary schedule. Subfunds included in this fund include:

- Hotel/Motel Tax Administration
- Cultural Facilities
- Internet Auction Administration
- Emergency Management Operating
- Parks Donations**
- Criminal Justice Information Sys (CJIS)
- HB 592 District Planning Fee
- Development Fee
- Keep Montgomery County Beautiful**
- Homeless Solutions Administration
- HSPD-Victims of Domestic Violence
- JFS Frail & Elderly Services
- Port Authority Series 2004A Bonds County Payment**
- Building Regulations
- Business First!
- Plat and Site Review
- Building Regs Undisbursed State Share of Fees
- Dog and Kennel
- Caring Program – Animal Shelter
- Animal Control Contracts **
- Auditor License Bureau – Deputy Registrar
- DETAC – Treasurer
- Treasurer's Prepayment Interest
- Treasurer – Tax Certificate Administration
- DETAC – Prosecutor
- Prosecutor's Pretrial Diversion Program
- County Prosecutor Victim – Witness Account
- Coroner's Special Lab Fee Account
- Alternative Dispute Resolution
- Common Pleas – Automation Fees
- Common Pleas – General Division E-Filing Fund**
- Common Pleas – Legal Research Fees
- CPC – Specialized Dockets Payroll Subsidy Proj**
- Common Pleas – Special Project Fees
- CPC – Indigent Drivers Interlock/Alcohol Monitor**
- Common Pleas – Court Probation Services
- Common Pleas – Technology Advancement
- Juvenile Detention Education Program
- Juvenile Court – Automation Fees
- Juvenile Court – Indigent Drug Alcohol Treatment**
- Juvenile Court – Legal Research Fees
- Juvenile Court – Special Project Fee
- Juvenile Court – Human Services Levy Contracts
- Juvenile Court – Probation IV-E
- Nicholas Residential Treatment Center
- Juvenile Court – Mediation Fees **
- Domestic Relations – Automation Fees
- Domestic Relations - E-Filing Fees
- Domestic Relations – Legal Research Fees
- Domestic Relations – Special Project Fees
- Probate Court Dispute Resolution
- Probate Court – Automation Fees
- Probate Court – Legal Research Fees
- Probate Court Special Projects
- Indigent Guardianship
- Co Municipal Court Indigent Drug Alcohol Treatment
- Co Municipal Ct Automation – Clerk
- Co Municipal Ct Automation/Legal Research
- Co Municipal Ct Special Projects Fund
- CMC – Indigent Drivers Interlock/Alcohol Monitor
- Co Municipal Court Probation Services
- Court of Appeals – Special Projects

- County Law Library Resources Fund
- Forensic Crime Laboratory
- Crime Lab AFIS Fees**
- MC Bd of DDS HSL Contract Fund**
- Sheriff DARE Canine Donations**
- Jail Commissary
- DUI Housing**
- Sheriff's Concealed Handgun License Fund
- Mandatory Drug Fines**

- Enforcement and Education**
- OPOTA Professional Training Program
- 800 MHz Operating**
- Sheriff Seized Assets Federal Seizures
- Sheriff CANE Federal Seizures**
- RANGE Federal Seized Assets**
- RANGE Law Enforcement Trust Funds
- RANGE Mandatory Drug Fines

**no budgeted/actual expenditures for 2023

Other Entities MCLEPC – This fund accounts for the costs of implementing chemical emergency response and preparedness plans for the County.

Nonmajor Debt Service Funds

The Debt Service Funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt Service Funds are annually budgeted by the County.

Road Assessment Debt Service – This fund accounts for the accumulation of Road Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds which were self-acquired by the County Treasurer. As such, this debt represents an internal borrowing and is reported as an interfund payable, offset by a General Fund interfund receivable. Eleven separately budgeted subfunds, used internally, comprise this fund.

Water and Sewer Assessment Debt Service – This fund is used to account for the accumulation of Water and Sewer Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds, including certain debt self-acquired by the County Treasurer, which, as an internal borrowing, is reported as an interfund payable, offset by a General Fund interfund receivable. Nineteen separately budgeted subfunds, used internally, comprise this fund.

Reibold Building Debt Service – This fund accounts for accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance Reibold Building improvements. One separately budgeted subfund, used internally, comprises this fund.

Juvenile Detention Center Debt Service – This fund is used to account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Juvenile Detention Center. One separately budgeted subfund, used internally, comprises this fund.

Regional Dispatch Center Building Debt Service - This fund is used to account for the accumulation of resources for, and the payment of, principal and interest on special obligation bonds issued to purchase the Regional Dispatch Center. One separately budgeted subfund, used internally, comprises this fund.

Nonmajor Capital Project Funds

Capital Projects Funds are funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds or for assets held in trust. Capital Projects Funds are non-annually budgeted by the County.

Road A&G Projects – This fund accounts for a variety of ongoing road and bridge engineering contracts and construction projects which are primarily funded from intergovernmental state resources for roads and bridges and administered by the County Engineer's department.

County Engineer Issue 2 Projects – This fund accounts for road and bridge construction projects which are partially funded by grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications.

Capital Improvement – The Capital Improvement Fund finances a large variety of capital needs for the County. Its primary source of revenue is the General Fund.

Public Works Capital – This fund accounts for a variety of renovation and new construction projects at various County facilities which are overseen by the County's Public Works Department.

Data Processing Capital – This fund accounts for capital outlays associated with a variety of general government automated system upgrades throughout the County as well as the County's Justice Information System.

Road Assessment Projects – This fund accounts for the financing and construction of road improvement assessment projects which will eventually be funded through special levies against the property owners who benefit.

Water and Sewer Assessment Projects – To account for the financing and construction of water and sewer assessment projects, the resulting capital assets of which will be contributed to and capitalized in the respective Enterprise Fund.

Board of DDS Capital – This fund, pursuant to state law, accounts for the ongoing, significant capital needs of the Board of Developmental Disabilities Services, which also provides its funding.

County Engineer Federal Aid Projects – To account for road and bridge construction projects which are partially funded by the federal state and community highway safety program and received through the State Department of Transportation.

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds by Fund Type
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Funds	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 136,189,933	\$ 229,360	\$ 49,564,068	\$185,983,361
Cash and Cash Equivalents in Segregated Accounts	3,183,022			3,183,022
Accrued Interest Receivable	248,198			248,198
Accounts Receivable	13,019,861			13,019,861
Due from Other Funds	2,668,230			2,668,230
Prepaid Items	80,171		22,154	102,325
Due from Other Governments	15,097,491		595,182	15,692,673
Special Assessments Receivable	2,521	799,956		802,477
<i>Total Assets</i>	\$ 170,489,427	\$ 1,029,316	\$ 50,181,404	\$221,700,147
LIABILITIES:				
Accounts Payable	\$ 11,924,364	\$ 1,476,635	\$ 13,400,999	
Accrued Wages and Benefits	3,554,921			3,554,921
Due to Other Governments	2,878,548			2,878,548
Matured Compensated Absences	106,629			106,629
Retainage Payable	404,621			404,621
Interfund Payable	1,124,550	677,032	4,987,000	6,788,582
Due to Other Funds	1,733,433			1,733,433
Payroll Withholdings	1,585,501			1,585,501
Deposits Held and due to Others	201,923			201,923
<i>Total Liabilities</i>	23,514,490	677,032	6,463,635	30,655,157
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	19,342,994	799,956	364,958	20,507,908
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	19,342,994	799,956	364,958	20,507,908
FUND BALANCES:				
Nonspendable:				
Prepaid Items	80,171		22,154	102,325
Restricted	119,144,288	2,401	14,010,409	133,157,098
Committed	9,604,470		29,320,248	38,924,718
Unassigned (Deficit)	(1,196,986)	(450,073)		(1,647,059)
<i>Total Fund Balances (Deficits)</i>	127,631,943	(447,672)	43,352,811	170,537,082
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$ 170,489,427	\$ 1,029,316	\$ 50,181,404	\$221,700,147

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2023

	Real Estate Assessment	MC OneOhio	Pharmacy Opioid Settlement	Opiate Settlement Fund	Community Development Block Grant	Workforce Investment Act
ASSETS:						
Equity in Pooled Cash and Cash Equivalents	\$ 10,003,047	\$ 886,702	\$ 8,254,003	\$ 1,231,580	\$ 414,157	\$ 263,179
Cash and Cash Equivalents in Segregated Accounts						10,319
Accrued Interest Receivable						
Accounts Receivable			1,597,223	8,772,268		170
Due from Other Funds						
Prepaid Items		5,767				
Due from Other Governments					96,979	39,055
Leases Receivable						
<i>Total Assets</i>	<u>\$ 10,008,814</u>	<u>\$ 886,702</u>	<u>\$ 9,851,226</u>	<u>\$ 10,003,848</u>	<u>\$ 511,136</u>	<u>\$ 312,723</u>
LIABILITIES:						
Accounts Payable	\$ 113,672	\$ 14,652	\$		\$ 195,440	\$ 169,395
Accrued Wages and Benefits	54,159	2,032			6,887	
Due to Other Governments	27,460	1,003			144,264	7,262
Matured Compensated Absences						
Retainage Payable						
Interfund Payable					711,000	
Due to Other Funds	73,261	5			223	368,113
Payroll Withholdings	43,807	1,108			6,578	
Deposits Held on Due to Others						
<i>Total Liabilities</i>	<u>312,359</u>	<u>18,800</u>	<u>0</u>	<u>0</u>	<u>1,064,392</u>	<u>544,770</u>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue			1,521,714	8,683,366	37,670	170
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>0</u>	<u>1,521,714</u>	<u>8,683,366</u>	<u>37,670</u>	<u>170</u>
FUND BALANCES:						
Nonspendable:						
Prepaid Items	5,767					
Restricted	9,690,688	867,902	8,329,512	1,320,482		
Committed						
Unassigned (Deficit)					(590,926)	(232,217)
<i>Total Fund Balances (Deficits)</i>	<u>9,696,455</u>	<u>867,902</u>	<u>8,329,512</u>	<u>1,320,482</u>	<u>(590,926)</u>	<u>(232,217)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 10,008,814</u>	<u>\$ 886,702</u>	<u>\$ 9,851,226</u>	<u>\$ 10,003,848</u>	<u>\$ 511,136</u>	<u>\$ 312,723</u>

(Cont'd.)

Child Support Enforcement	Job & Family Services	ADAMHS Board	ADAMHS Board Federal Grants	ADAMHS Board State & Local Grants	Road, Auto and Gas	Youth Services	Community Corrections	Sheriff Contracts
\$ 5,156,023 0	\$ 8,089,925	\$ 7,031,896	\$ 250,105	\$ 1,399,327	\$ 19,452,934	\$ 3,172,729	\$ 1,366,979	\$ 6,187,857
	33,065				1,533,357		251,506	
					248,198			
171,264	118,971	14,637		8,458	786,111		168	
724,726	1,418,728	15		3,500		58,295	22,559	72,036
	8,392				20,458			6,415
	1,790,479		195,453	723,241	6,564,097	735,495	35,138	392,370
<u>\$ 6,052,013</u>	<u>\$ 11,459,560</u>	<u>\$ 7,046,548</u>	<u>\$ 445,558</u>	<u>\$ 2,134,526</u>	<u>\$ 28,605,155</u>	<u>\$ 3,966,519</u>	<u>\$ 1,676,350</u>	<u>\$ 6,658,678</u>
\$ 36,322	\$ 785,817	\$ 3,281,696	\$ 652,575	\$ 662,991	\$ 485,556	\$ 326,420	\$ 125,023	\$ 261,758
315,185	1,466,781	53,789	11,643	276	243,129	240,129	204,607	381,586
91,972	587,022	708,475	4,085		89,842	101,345	77,464	359,473
	3,755						51,046	30,752
					404,621			
910,116	97,895	49,884	14,707	56,517	1,726	6,071	5,640	36,967
95,888	625,632	43,534	6,152	452	94,911	86,052	84,705	196,403
					201,923			
<u>1,449,483</u>	<u>3,566,902</u>	<u>4,137,378</u>	<u>689,162</u>	<u>720,236</u>	<u>1,521,708</u>	<u>1,160,017</u>	<u>548,485</u>	<u>1,266,939</u>
	129,363	466	130,239	64,676	4,885,552	15,000	17,638	315,453
0	129,363	466	130,239	64,676	4,885,552	15,000	17,638	315,453
4,602,530	8,392	2,908,704		1,349,614	20,458			6,415
	7,754,903				22,177,437	2,791,502	1,110,227	
								5,069,871
			(373,843)					
4,602,530	7,763,295	2,908,704	(373,843)	1,349,614	22,197,895	2,791,502	1,110,227	5,076,286
<u>\$ 6,052,013</u>	<u>\$ 11,459,560</u>	<u>\$ 7,046,548</u>	<u>\$ 445,558</u>	<u>\$ 2,134,526</u>	<u>\$ 28,605,155</u>	<u>\$ 3,966,519</u>	<u>\$ 1,676,350</u>	<u>\$ 6,658,678</u>

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (Cont'd.)

December 31, 2023

	Job Center	Facilities Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Other Entities MCLEPC	Total Nonmajor Special Revenue Funds
ASSETS:							
Equity in Pooled Cash and Cash Equivalents	\$ 1,117,490	\$ 3,826,890	\$ 1,524,999	\$ 3,825,996	\$ 52,624,356	\$ 109,759	\$ 136,189,933
Cash and Cash Equivalents in Segregated Accounts				1,354,775			\$ 3,183,022
Accrued Interest Receivable							\$ 248,198
Accounts Receivable		57,262			1,493,329		\$ 13,019,861
Due from Other Funds			14,720	4,785	348,866		\$ 2,668,230
Prepaid Items		6,846			32,293		\$ 80,171
Due from Other Governments			1,606,467	747,405	2,171,312		\$ 15,097,491
Leases Receivable				2,521			\$ 2,521
<i>Total Assets</i>	<u>\$ 1,117,490</u>	<u>\$ 3,890,998</u>	<u>\$ 3,146,186</u>	<u>\$ 4,580,707</u>	<u>\$ 58,024,931</u>	<u>\$ 109,759</u>	<u>\$ 170,489,427</u>
LIABILITIES:							
Accounts Payable	\$ 35,360	\$ 296,311	\$ 1,403,947	\$ 392,807	\$ 2,684,622	\$	\$ 11,924,364
Accrued Wages and Benefits		37,312	8,851	80,053	448,502		\$ 3,554,921
Due to Other Governments		22,216	127,572	47,347	481,746		\$ 2,878,548
Matured Compensated Absences		6,100			14,976		\$ 106,629
Retainage Payable							\$ 404,621
Interfund Payable				13,550			\$ 1,124,550
Due to Other Funds		3,154	9,691	15,727	83,736		\$ 1,733,433
Payroll Withholdings		9,328	4,276	64,587	222,088		\$ 1,585,501
Deposits Held on Due to Others							\$ 201,923
<i>Total Liabilities</i>	<u>35,360</u>	<u>374,421</u>	<u>1,554,337</u>	<u>614,071</u>	<u>3,935,670</u>	<u>0</u>	<u>23,514,490</u>
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue		57,262	1,389,183	433,305	1,661,937		\$ 19,342,994
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>57,262</u>	<u>1,389,183</u>	<u>433,305</u>	<u>1,661,937</u>	<u>0</u>	<u>19,342,994</u>
FUND BALANCES:							
Nonspendable:							
Prepaid Items		6,846			32,293		\$ 80,171
Restricted			202,666	3,533,331	52,395,031	109,759	\$ 119,144,288
Committed	1,082,130	3,452,469					\$ 9,604,470
Unassigned (Deficit)							(1,196,986)
<i>Total Fund Balances (Deficits)</i>	<u>1,082,130</u>	<u>3,459,315</u>	<u>202,666</u>	<u>3,533,331</u>	<u>52,427,324</u>	<u>109,759</u>	<u>127,631,943</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,117,490</u>	<u>\$ 3,890,998</u>	<u>\$ 3,146,186</u>	<u>\$ 4,580,707</u>	<u>\$ 58,024,931</u>	<u>\$ 109,759</u>	<u>\$ 170,489,427</u>

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2023

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Regional Dipsatch Ctr Bldg Debt Svc	Total Nonmajor Debt Service
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 51,969	\$ 174,990	\$ 9	\$ 2,392	\$ 229,360
Special Assessments Receivable	<u>104,837</u>	<u>695,119</u>	<u> </u>	<u> </u>	<u>799,956</u>
<i>Total Assets</i>	<u><u>\$ 156,806</u></u>	<u><u>\$ 870,109</u></u>	<u><u>\$ 9</u></u>	<u><u>\$ 2,392</u></u>	<u><u>\$ 1,029,316</u></u>
LIABILITIES:					
Interfund Payable	\$ 130,257	\$ 546,775	\$ 0	\$ 0	\$ 677,032
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	<u>104,837</u>	<u>695,119</u>	<u> </u>	<u> </u>	<u>799,956</u>
FUND BALANCES:					
Restricted			9	2,392	2,401
Unassigned (Deficit)	<u>(78,288)</u>	<u>(371,785)</u>	<u> </u>	<u> </u>	<u>(450,073)</u>
<i>Total Fund Balances (Deficit)</i>	<u><u>(78,288)</u></u>	<u><u>(371,785)</u></u>	<u><u>9</u></u>	<u><u>2,392</u></u>	<u><u>(447,672)</u></u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$ 156,806</u></u>	<u><u>\$ 870,109</u></u>	<u><u>\$ 9</u></u>	<u><u>\$ 2,392</u></u>	<u><u>\$ 1,029,316</u></u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 13,386,795	\$ 39,327	\$ 2,941,342	\$ 27,868,860	\$ 1,010,546
Prepaid Items					22,154
Due from Other Governments				387,774	
<i>Total Assets</i>	<u>\$ 13,386,795</u>	<u>\$ 39,327</u>	<u>\$ 2,941,342</u>	<u>\$ 28,256,634</u>	<u>\$ 1,032,700</u>
LIABILITIES:					
Accounts Payable	\$ 343,602		\$ 12,618	\$ 887,174	\$ 25,585
Interfund Payable				4,987,000	
<i>Total Liabilities</i>	<u>343,602</u>	<u>0</u>	<u>12,618</u>	<u>5,874,174</u>	<u>25,585</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue				364,958	
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>364,958</u>	<u>0</u>
FUND BALANCES:					
Nonspendable:					
Prepaid Items					22,154
Restricted	13,043,193				
Committed		39,327	2,928,724	22,017,502	984,961
<i>Total Fund Balances (Deficit)</i>	<u>13,043,193</u>	<u>39,327</u>	<u>2,928,724</u>	<u>22,017,502</u>	<u>1,007,115</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 13,386,795</u>	<u>\$ 39,327</u>	<u>\$ 2,941,342</u>	<u>\$ 28,256,634</u>	<u>\$ 1,032,700</u>

Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
\$ 754,595	\$ 174,503	\$ 3,349,734	\$ 38,366	\$ 49,564,068
				22,154
			207,408	595,182
<u>\$ 754,595</u>	<u>\$ 174,503</u>	<u>\$ 3,349,734</u>	<u>\$ 245,774</u>	<u>\$ 50,181,404</u>
\$ 248	\$	\$	\$ 207,408	\$ 1,476,635
				4,987,000
248	0	0	207,408	6,463,635
				364,958
0	0	0	0	364,958
754,347	174,503	3,349,734	38,366	22,154
				14,010,409
				29,320,248
<u>754,347</u>	<u>174,503</u>	<u>3,349,734</u>	<u>38,366</u>	<u>43,352,811</u>
<u>\$ 754,595</u>	<u>\$ 174,503</u>	<u>\$ 3,349,734</u>	<u>\$ 245,774</u>	<u>\$ 50,181,404</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds by Fund Type

For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES:				
Property Taxes	\$ 4,622,895	\$	\$	\$ 4,622,895
Other Local Taxes	12,805,982			12,805,982
Special Assessments	5,530	130,446		135,976
Fees and Charges for Services	36,176,106		332,941	36,509,047
Licenses and Permits	3,116,583			3,116,583
Fines, Forfeitures and Settlements	8,958,487			8,958,487
Intergovernmental	135,475,596		18,070,455	153,546,051
Investment Earnings and Other Interest	1,077,258		20	1,077,278
Lease Revenue	1,460			1,460
Miscellaneous Revenue	2,765,819		1,629,807	4,395,626
<i>Total Revenues</i>	<u>205,005,716</u>	<u>130,446</u>	<u>20,033,223</u>	<u>225,169,385</u>
EXPENDITURES:				
Current:				
General Government	11,914,967			11,914,967
Judicial and Law Enforcement	91,278,186			91,278,186
Environment and Public Works	16,821,140			16,821,140
Social Services	121,863,434			121,863,434
Community and Economic Development	12,810,855			12,810,855
Capital Outlay	124,077		25,396,019	25,520,096
Intergovernmental:				
General Government	2,147,738			2,147,738
Judicial and Law Enforcement	659,815			659,815
Environment and Public Works	470,292			470,292
Community and Economic Development	44,787			44,787
Debt Service:				
Principal Retirements	3,701,392	2,375,000	22,227	6,098,619
Interest	<u>1,154,674</u>	<u>204,224</u>	<u>1,773</u>	<u>1,360,671</u>
<i>Total Expenditures</i>	<u>262,991,357</u>	<u>2,579,224</u>	<u>25,420,019</u>	<u>290,990,600</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(57,985,641)</u>	<u>(2,448,778)</u>	<u>(5,386,796)</u>	<u>(65,821,215)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	49,573,413	2,556,651	8,306,303	60,436,367
Proceeds of Loans	100,000			100,000
Inception of Subscription	77,613		49,794	127,407
Inception of Lease	46,464			46,464
Transfers Out	(1,496,382)	(24,921)	(106,262)	(1,627,565)
<i>Total Other Financing Sources and Uses</i>	<u>48,301,108</u>	<u>2,531,730</u>	<u>8,249,835</u>	<u>59,082,673</u>
<i>Net Change in Fund Balance</i>	<u>(9,684,533)</u>	<u>82,952</u>	<u>2,863,039</u>	<u>(6,738,542)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>137,316,476</u>	<u>(530,624)</u>	<u>40,489,772</u>	<u>177,275,624</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 127,631,943</u>	<u>\$ (447,672)</u>	<u>\$ 43,352,811</u>	<u>\$ 170,537,082</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

(Cont'd.)

	Real Estate Assessment	MC OneOhio	Pharmacy Opioid Settlement	Opiate Settlement Fund	Community Development Block Grant	Workforce Investment Act
REVENUES:						
Property Taxes	\$	\$	\$	\$	\$	\$
Other Local Taxes						
Special Assessments						
Charges for Services	7,849,530					
Licenses and Permits						
Fines, Forfeitures and Settlements			7,079,512	1,320,482		
Intergovernmental	237,581				7,859,751	3,230,810
Interest						
Lease Revenue						
Other	60					
<i>Total Revenues</i>	<i>8,087,171</i>	<i>0</i>	<i>7,079,512</i>	<i>1,320,482</i>	<i>7,859,751</i>	<i>3,230,810</i>
EXPENDITURES:						
Current:						
General Government	5,918,937	14,652				
Judicial and Law Enforcement						
Environment and Public Works						
Social Services		32,861				3,383,565
Community and Economic Development					7,084,810	
Capital Outlay						
Intergovernmental:						
General Government						
Judicial and Law Enforcement						
Environment and Public Works						
Community and Economic Development						
Debt Service:						
Principal Retirements						
Interest						
<i>Total Expenditures</i>	<i>5,918,937</i>	<i>47,513</i>	<i>0</i>	<i>0</i>	<i>7,084,810</i>	<i>3,383,565</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>2,168,234</i>	<i>(47,513)</i>	<i>7,079,512</i>	<i>1,320,482</i>	<i>774,941</i>	<i>(152,755)</i>
OTHER FINANCING SOURCES AND USES:						
Transfers In						
Proceeds of Loans						
Inception of Subscription						
Inception of Lease						
Transfers Out						
<i>Total Other Financing Sources and Uses</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Net Change in Fund Balance</i>	<i>2,168,234</i>	<i>(47,513)</i>	<i>7,079,512</i>	<i>1,320,482</i>	<i>774,941</i>	<i>(152,755)</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>7,528,221</i>	<i>915,415</i>	<i>1,250,000</i>		<i>(1,365,867)</i>	<i>(79,462)</i>
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$ 9,696,455</i>	<i>\$ 867,902</i>	<i>\$ 8,329,512</i>	<i>\$ 1,320,482</i>	<i>\$ (590,926)</i>	<i>\$ (232,217)</i>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (Cont'd.)
For the Year Ended December 31, 2023

	Child Support Enforcement	Job & Family Services	ADAMHS Board	ADAMHS Board Federal Grants	ADAMHS Board State & Local Grants	Road, Auto and Gas	Youth Services
REVENUES:							
Property Taxes	\$ 1,936,077	\$ 602,658	\$ 153,186	\$ 904	\$ 9,022,719	\$ 5,530	
Other Local Taxes							
Special Assessments							
Fees and Charges for Services							
Licenses and Permits							
Fines, Forfeitures and Settlements							
Intergovernmental	10,901,132	43,403,971	186,326	5,953,661	8,500,455	10,000	10,226,467
Investment Earnings and Other Interest							
Lease Revenue							
Miscellaneous Revenue	263,071	1,016,122	98,631	12,443	100,895	542,432	767
<i>Total Revenues</i>	<u>13,100,280</u>	<u>45,022,751</u>	<u>438,143</u>	<u>5,966,104</u>	<u>8,602,254</u>	<u>10,500,465</u>	<u>10,227,234</u>
EXPENDITURES:							
Current:							
General Government							
Judicial and Law Enforcement	15,628,230						11,723,226
Environment and Public Works							14,307,570
Social Services		43,402,115	33,116,579	6,219,022	9,495,282		
Community and Economic Development							
Capital Outlay							46,464
Intergovernmental:							
General Government							
Judicial and Law Enforcement							
Environment and Public Works							
Community and Economic Development							
Debt Service:							
Principal Retirements	579,405	2,095,626	336,204			400,151	
Interest	255,460	860,455	8,894			9,020	
<i>Total Expenditures</i>	<u>16,463,095</u>	<u>46,358,196</u>	<u>33,461,677</u>	<u>6,224,962</u>	<u>9,495,809</u>	<u>14,763,205</u>	<u>11,723,226</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,362,815)</u>	<u>(1,335,445)</u>	<u>(33,023,534)</u>	<u>(258,858)</u>	<u>(893,555)</u>	<u>(4,262,740)</u>	<u>(1,495,992)</u>
OTHER FINANCING SOURCES AND USES:							
Transfers In	2,808,849	4,270,508	19,529,180				51,397
Proceeds of Loans							100,000
Inception of Subscription							
Inception of Lease							46,464
Transfers Out							
<i>Total Other Financing Sources and Uses</i>	<u>2,808,849</u>	<u>4,270,508</u>	<u>19,529,180</u>	<u>0</u>	<u>0</u>	<u>146,464</u>	<u>51,397</u>
<i>Net Change in Fund Balance</i>	<u>(553,966)</u>	<u>2,935,063</u>	<u>(13,494,354)</u>	<u>(258,858)</u>	<u>(893,555)</u>	<u>(4,116,276)</u>	<u>(1,444,595)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>5,156,496</u>	<u>4,828,232</u>	<u>16,403,058</u>	<u>(114,985)</u>	<u>2,243,169</u>	<u>26,314,171</u>	<u>4,236,097</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 4,602,530</u>	<u>\$ 7,763,295</u>	<u>\$ 2,908,704</u>	<u>\$ (373,843)</u>	<u>\$ 1,349,614</u>	<u>\$ 22,197,895</u>	<u>\$ 2,791,502</u>

Community Corrections	Sheriff Contracts	Job Center	Facilities Building Maintenance	Other Federal Grants	Other State & Local Grants	Other	Other Entities MCLEPC	Total Nonmajor Special Revenue
						\$ 4,622,895 3,783,263	\$	\$ 4,622,895 12,805,982 5,530
186,376	5,861,081	4,153,810	3,664,205	7,500	276,836	11,483,943 3,116,583 332,409	62,594	36,176,106 3,116,583 8,958,487
9,301,267	15,466,647			6,336,164	8,482,103	5,316,667 383,558 1,460		135,475,596 1,077,258 1,460
209,633	667	104,812	35,412	14,731	52,107	314,036		2,765,819
<u>9,697,276</u>	<u>21,328,395</u>	<u>4,258,622</u>	<u>3,699,617</u>	<u>6,358,395</u>	<u>8,811,046</u>	<u>29,354,814</u>	<u>62,594</u>	<u>205,005,716</u>
9,999,801	23,151,959		1,570,651 2,267,425 179,545 4,108,021	1,316,416 1,861,587 59,667 848,895	638,294 5,098,514 2,274,358 1,214,131	2,443,915 21,547,444 11,339,511 5,726,045 56,965	5,635	11,914,967 91,278,186 16,821,140 121,863,434 12,810,855 124,077
	601,956					2,147,738 57,859 470,292 44,787		2,147,738 659,815 470,292 44,787
			10,197 769			279,809 20,076		3,701,392 1,154,674
<u>9,999,801</u>	<u>23,753,915</u>	<u>4,108,021</u>	<u>4,898,130</u>	<u>11,881,455</u>	<u>7,010,606</u>	<u>46,408,799</u>	<u>5,635</u>	<u>262,991,357</u>
<u>(302,525)</u>	<u>(2,425,520)</u>	<u>150,601</u>	<u>(1,198,513)</u>	<u>(5,523,060)</u>	<u>1,800,440</u>	<u>(17,053,985)</u>	<u>56,959</u>	<u>(57,985,641)</u>
	2,445,000		2,204,800	228,206	106,360	17,929,113		49,573,413 100,000
			20,648			56,965		77,613 46,464
			(1,496,382)					(1,496,382)
0	2,445,000	0	729,066	228,206	106,360	17,986,078	0	48,301,108
(302,525)	19,480	150,601	(469,447)	(5,294,854)	1,906,800	932,093	56,959	(9,684,533)
1,412,752	5,056,806	931,529	3,928,762	5,497,520	1,626,531	51,495,231	52,800	137,316,476
<u>\$ 1,110,227</u>	<u>\$ 5,076,286</u>	<u>\$ 1,082,130</u>	<u>\$ 3,459,315</u>	<u>\$ 202,666</u>	<u>\$ 3,533,331</u>	<u>\$ 52,427,324</u>	<u>\$ 109,759</u>	<u>\$ 127,631,943</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2023

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Reibold Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Ctr Bldg Debt Svc	Total Nonmajor Debt Service
REVENUES:						
Special Assessments	\$ 21,167	\$ 109,279	\$	\$	\$	\$ 130,446
EXPENDITURES:						
Debt Service:						
Principal Retirements				2,375,000		2,375,000
Interest	2,578	19,995		181,651		204,224
<i>Total Expenditures</i>	<i>2,578</i>	<i>19,995</i>	<i>0</i>	<i>2,556,651</i>	<i>0</i>	<i>2,579,224</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>18,589</i>	<i>89,284</i>	<i>0</i>	<i>(2,556,651)</i>	<i>0</i>	<i>(2,448,778)</i>
OTHER FINANCING SOURCES AND USES:						
Transfers In				2,556,651		2,556,651
Transfers Out	(22,537)	(2,384)				(24,921)
<i>Total Other Financing Sources and Uses</i>	<i>(22,537)</i>	<i>(2,384)</i>	<i>0</i>	<i>2,556,651</i>	<i>0</i>	<i>2,531,730</i>
<i>Net Change in Fund Balance</i>	<i>(3,948)</i>	<i>86,900</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>82,952</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>(74,340)</i>	<i>(458,685)</i>	<i>9</i>	<i>0</i>	<i>2,392</i>	<i>(530,624)</i>
<i>Fund Balance (Deficit) at End of Year</i>	<u><i>\$ (78,288)</i></u>	<u><i>\$ (371,785)</i></u>	<u><i>\$ 9</i></u>	<u><i>\$ 0</i></u>	<u><i>\$ 2,392</i></u>	<u><i>\$ (447,672)</i></u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2023

(Cont'd.)

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
REVENUES:					
Fees and Charges for Services	\$ 11,040	\$ 1,552,045	\$ 120,152	\$ 233,147	\$
Intergovernmental	13,130,016				
Investment Earnings and Other Interest	20				
Miscellaneous Revenue				1,629,807	
<i>Total Revenues</i>	<u>13,141,076</u>	<u>1,552,045</u>	<u>120,152</u>	<u>1,862,954</u>	<u>0</u>
EXPENDITURES:					
Capital Outlay	10,817,617	1,541,085	12,618	9,811,410	277,237
Principal Retirements					22,227
Interest					1,773
<i>Total Expenditures</i>	<u>10,817,617</u>	<u>1,541,085</u>	<u>12,618</u>	<u>9,811,410</u>	<u>301,237</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,323,459</u>	<u>10,960</u>	<u>107,534</u>	<u>(7,948,456)</u>	<u>(301,237)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In				7,984,884	300,000
Inception of Subscription					49,794
Transfers Out				(106,262)	
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,878,622</u>	<u>349,794</u>
<i>Net Change in Fund Balance</i>	<u>2,323,459</u>	<u>10,960</u>	<u>107,534</u>	<u>(69,834)</u>	<u>48,557</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>10,719,734</u>	<u>28,367</u>	<u>2,821,190</u>	<u>22,087,336</u>	<u>958,558</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 13,043,193</u>	<u>\$ 39,327</u>	<u>\$ 2,928,724</u>	<u>\$ 22,017,502</u>	<u>\$ 1,007,115</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Project Funds (Cont'd.)

For the Year Ended December 31, 2023

	Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
REVENUES:					
Fees and Charges for Services	\$ 321,901	\$	\$	\$ 3,035,095	\$ 332,941
Intergovernmental					18,070,455
Investment Earnings and Other Interest					20
Miscellaneous Revenue					1,629,807
<i>Total Revenues</i>	<u>321,901</u>	<u>0</u>	<u>0</u>	<u>3,035,095</u>	<u>20,033,223</u>
EXPENDITURES:					
Capital Outlay	1,603		330,000	2,604,449	25,396,019
Principal Retirements					22,227
Interest					1,773
<i>Total Expenditures</i>	<u>1,603</u>	<u>0</u>	<u>330,000</u>	<u>2,604,449</u>	<u>25,420,019</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>320,298</u>	<u>0</u>	<u>(330,000)</u>	<u>430,646</u>	<u>(5,386,796)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In	21,419				8,306,303
Inception of Subscription					49,794
Transfers Out					(106,262)
<i>Total Other Financing Sources and Uses</i>	<u>21,419</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,249,835</u>
<i>Net Change in Fund Balance</i>	<u>341,717</u>	<u>0</u>	<u>(330,000)</u>	<u>430,646</u>	<u>2,863,039</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>412,630</u>	<u>174,503</u>	<u>3,679,734</u>	<u>(392,280)</u>	<u>40,489,772</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 754,347</u>	<u>\$ 174,503</u>	<u>\$ 3,349,734</u>	<u>\$ 38,366</u>	<u>\$ 43,352,811</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 16,359,090	\$ 16,359,090	\$ 16,303,731	\$ (55,359)
Sales Tax	115,000,000	123,800,000	123,815,373	15,373
Other Local Taxes	4,500,000	4,500,000	4,912,479	412,479
Licenses and Permits	33,563	33,563	32,138	(1,425)
Fees and Charges for Services	27,422,309	27,752,909	29,210,168	1,457,259
Fines and Forfeitures	1,060,103	1,060,103	805,194	(254,909)
Intergovernmental Revenues	28,557,744	28,559,844	29,702,231	1,142,387
Investment Earnings	13,804,666	15,604,666	16,793,221	1,188,555
Miscellaneous Revenues	268,853	268,853	1,480,513	1,211,660
<i>Total Revenues</i>	<i>207,006,328</i>	<i>217,939,028</i>	<i>223,055,048</i>	<i>5,116,020</i>
Expenditures:				
<i>General Government</i>				
General Fund Subfund				
<i>Board of County Commissioners–Board of County Commissioners</i>				
Statutory Salaries	334,485	334,485	334,485	0
Salaries	455,995	455,995	429,780	26,215
Fringe Benefits	247,060	247,060	237,477	9,583
Operating Expenses	6,850	11,850	9,888	1,962
Travel & Training	49,755	49,755	34,283	15,472
Professional Services	1,700	1,550	846	704
Communications	13,979	14,129	13,992	137
Capital Outlays		21,790	21,771	19
<i>Total Board of County Commissioners–Board of County Commissioners</i>	<i>1,109,824</i>	<i>1,136,614</i>	<i>1,082,522</i>	<i>54,092</i>
<i>County Administrator–County Administrator</i>				
Salaries	232,799	232,799	231,741	1,058
Fringe Benefits	84,042	86,542	83,034	3,508
Operating Expenses	5,016	6,344	6,044	300
Travel & Training	14,408	24,408	17,345	7,063
Professional Services	2,700	1,172	835	337
Communications	9,035	11,735	11,596	139
<i>Total County Administrator–County Administrator</i>	<i>348,000</i>	<i>363,000</i>	<i>350,595</i>	<i>12,405</i>
<i>Clerk of Commission–Clerk of Commission</i>				
Salaries	139,722	205,498	205,498	0
Fringe Benefits	50,175	63,929	63,915	14
Operating Expenses	22,274	19,404	12,443	6,961
Travel & Training	6,198	6,898	3,017	3,881
Professional Services	5,250	8,750	6,767	1,983
Maintenance & Repair Services	16,000	15,650	15,300	350
Communications	8,050	12,050	9,880	2,170
<i>Total Clerk of Commission–Clerk of Commission</i>	<i>\$ 247,669</i>	<i>\$ 332,179</i>	<i>\$ 316,820</i>	<i>\$ 15,359</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Office of Management & Budget-Office of Management & Budget</i>				
Salaries	\$ 810,544	\$ 805,544	\$ 764,553	\$ 40,991
Fringe Benefits	209,451	233,614	228,793	4,821
Operating Expenses	6,350	6,350	5,673	677
Travel & Training	10,394	10,394	1,586	8,808
Professional Services	22,685	22,685	18,697	3,988
Maintenance & Repair Services	100	100		100
Communications	11,620	14,620	14,130	490
Budget Control Account	27,163			0
<i>Total Office of Management & Budget-Office of Management & Budget</i>	<u>1,098,307</u>	<u>1,093,307</u>	<u>1,033,432</u>	<u>59,875</u>
<i>Administrative Services-Administrative Services</i>				
Salaries	169,141	175,141	173,881	1,260
Fringe Benefits	53,699	53,699	51,854	1,845
Operating Expenses	500	500		500
Travel & Training	5,175	5,175	760	4,415
Public Utility Services	250	250	108	142
Professional Services	100	70		70
Communications	4,116	6,146	6,141	5
<i>Total Administrative Services-Administrative Services</i>	<u>232,981</u>	<u>240,981</u>	<u>232,744</u>	<u>8,237</u>
<i>Administrative Services-Financial and Customer Services</i>				
Salaries	193,722	186,622	186,078	544
Fringe Benefits	50,845	61,345	57,887	3,458
Operating Expenses	11,107	13,107	5,918	7,189
Travel & Training	4,246	4,246	3,184	1,062
Public Utility Services	67,861	67,861	3,088	64,773
Intergovernmental		600	266	334
Professional Services	5,013	5,013	398	4,615
Communications	2,664	2,664	1,494	1,170
Capital Outlays		2,000	66	1,934
Budget Control Account	227,364	109,232		109,232
<i>Total Administrative Services-Financial and Customer Services</i>	<u>562,822</u>	<u>452,690</u>	<u>258,379</u>	<u>194,311</u>
<i>Purchasing & Central Services-Purchasing</i>				
Salaries	540,966	540,966	387,322	153,644
Fringe Benefits	182,235	182,236	104,096	78,140
Operating Expenses	8,800	8,800	8,702	98
Travel & Training	22,200	15,500	10,428	5,072
Professional Services	30,337	22,482	8,622	13,860
Maintenance & Repair Services	500	340		340
Communications	10,900	11,758	11,758	0
Interfund Transfers		248	248	0
Capital Outlays		13,608	13,234	374
<i>Total Purchasing & Central Services-Purchasing</i>	<u>\$ 795,938</u>	<u>\$ 795,938</u>	<u>\$ 544,410</u>	<u>\$ 251,528</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
<i>Risk Safety & Emergency Management-Emergency Management Agency</i>					
Salaries	\$ 12,351	\$ 19,451	\$ 19,116	\$ 335	
Fringe Benefits	7,250	7,250	6,870	380	
Operating Expenses	1,990	1,990	32	1,958	
Professional Services	59,010	59,010	58,250	760	
Maintenance & Repair Services	280	280		280	
Communications	23,875	23,875	8,586	15,289	
Insurance		50,000	50,000	0	
Budget Control Account	2,408	2,408		2,408	
<i>Total Risk Safety & Emergency Management-Emergency Management Agency</i>	<u>107,164</u>	<u>164,264</u>	<u>142,854</u>	<u>21,410</u>	
<i>Facilities Management-Engineering Services</i>					
Salaries	892,379	892,379	806,728	85,651	
Fringe Benefits	337,811	291,411	213,141	78,270	
Operating Expenses	28,636	35,636	29,709	5,927	
Travel & Training	7,300	14,800	9,014	5,786	
Professional Services	37,733	26,233	20,178	6,055	
Maintenance & Repair Services	45,850	33,550	29,731	3,819	
Communications	13,260	19,260	14,757	4,503	
Capital Outlays		13,500	11,717	1,783	
<i>Total Facilities Management-Engineering Services</i>	<u>1,362,969</u>	<u>1,326,769</u>	<u>1,134,975</u>	<u>191,794</u>	
<i>Facilities Management-Administration Building</i>					
Salaries	277,558	327,558	310,824	16,734	
Fringe Benefits	138,554	168,554	157,389	11,165	
Operating Expenses	155,564	171,564	169,509	2,055	
Public Utility Services	641,431	641,431	589,822	51,609	
Professional Services	174,937	168,937	142,376	26,561	
Maintenance & Repair Services	288,270	293,770	187,116	106,654	
Communications	16,828	16,828	11,613	5,215	
Capital Outlays	31,084	180,481	173,521	6,960	
Budget Control Account	90,000	10,900		10,900	
<i>Total Facilities Management-Administration Building</i>	<u>1,814,226</u>	<u>1,980,023</u>	<u>1,742,170</u>	<u>237,853</u>	
<i>Facilities Management-Merrimac</i>					
Salaries	15,786	18,087	17,775	312	
Fringe Benefits	5,837	6,238	6,123	115	
Operating Expenses	13,000	13,000	10,979	2,021	
Public Utility Services	83,318	87,318	77,068	10,250	
Professional Services	35,660	35,660	26,957	8,703	
Maintenance & Repair Services	66,800	66,800	34,460	32,340	
Communications	264	262	262	0	
Capital Outlays		9,850	9,850	0	
Budget Control Account	15,000	1,150		1,150	
<i>Total Facilities Management-Merrimac</i>	<u>\$ 235,665</u>	<u>\$ 238,365</u>	<u>\$ 183,474</u>	<u>\$ 54,891</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amounts		
<i>Facilities Management-All Other Buildings</i>					
Salaries	\$ 221,057	\$ 311,057	\$ 302,079	\$ 8,978	
Fringe Benefits	99,366	139,366	137,074	2,292	
Operating Expenses	94,797	150,097	147,142	2,955	
Travel & Training		1,100	1,082	18	
Public Utility Services	337,604	354,104	319,833	34,271	
Professional Services	6,900	6,900	5,673	1,227	
Maintenance & Repair Services	241,799	297,799	266,067	31,732	
Communications	7,462	21,562	19,250	2,312	
Capital Outlays		70,000	67,807	2,193	
Budget Control Account	199,000			0	
<i>Total Facilities Management-All Other Buildings</i>	<u>1,207,985</u>	<u>1,351,985</u>	<u>1,266,007</u>	<u>85,978</u>	
<i>Human Resources-Human Resources</i>					
Salaries	1,379,301	1,349,301	1,054,436	294,865	
Fringe Benefits	487,068	494,068	397,148	96,920	
Operating Expenses	19,029	17,514	13,766	3,748	
Travel & Training	152,750	138,150	81,693	56,457	
Professional Services	65,881	92,881	52,204	40,677	
Maintenance & Repair Services	29,580	34,180	32,089	2,091	
Communications	16,500	30,015	29,377	638	
Capital Outlays		48,960	48,960	0	
<i>Total Human Resources-Human Resources</i>	<u>2,150,109</u>	<u>2,205,069</u>	<u>1,709,673</u>	<u>495,396</u>	
<i>Communications-Communications</i>					
Salaries	760,042	753,542	742,850	10,692	
Fringe Benefits	224,738	241,238	240,085	1,153	
Operating Expenses	37,562	46,912	42,876	4,036	
Travel & Training	14,610	8,510	4,062	4,448	
Professional Services	50,980	35,980	30,004	5,976	
Communications	6,700	8,450	8,441	9	
Capital Outlays		21,756	17,754	4,002	
<i>Total Communications-Communications</i>	<u>1,094,632</u>	<u>1,116,388</u>	<u>1,086,072</u>	<u>30,316</u>	
<i>Strategic Initiatives-Strategic Initiatives</i>					
Salaries	484,862	484,862	444,600	40,262	
Fringe Benefits	141,311	140,811	119,236	21,575	
Operating Expenses	29,090	23,890	21,863	2,027	
Travel & Training	12,720	13,241	12,994	247	
Professional Services	11,500	10,500	8,905	1,595	
Communications	13,025	19,257	18,136	1,121	
Capital Outlays		8,337	8,337	0	
<i>Total Strategic Initiatives-Strategic Initiatives</i>	<u>\$ 692,508</u>	<u>\$ 700,898</u>	<u>\$ 634,071</u>	<u>\$ 66,827</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final	Budget
<i>Strategic Initiatives – Sustainability</i>					
Salaries	\$ 140,373	\$ 140,373	\$ 117,102	\$ 23,271	
Fringe Benefits	49,593	49,593	42,801	6,792	
Operating Expenses	9,040	10,880	10,547	333	
Travel & Training	6,500	5,350	5,028	322	
Professional Services	6,800	6,446	6,446	0	
Communications	600	264	264	0	
<i>Total Strategic Initiatives – Sustainability</i>	<u>212,906</u>	<u>212,906</u>	<u>182,188</u>	<u>30,718</u>	
<i>Community & Economic Development-Community & Economic Development Administration</i>					
Salaries	65,636	65,636	9,512	56,124	
Fringe Benefits	29,573	29,573	1,867	27,706	
<i>Total Community & Economic Development-Community & Economic Development Administration</i>	<u>95,209</u>	<u>95,209</u>	<u>11,379</u>	<u>83,830</u>	
<i>Non-Departmental-Statutory Obligations</i>					
Intergovernmental	59,094	59,094	59,094	0	
Professional Services	140,694	140,694	129,929	10,765	
Communications	1,000	1,000	348	652	
<i>Total Non-Departmental-Statutory Obligations</i>	<u>200,788</u>	<u>200,788</u>	<u>189,371</u>	<u>11,417</u>	
<i>Non-Departmental-Miscellaneous County Obligations</i>					
Salaries	100,957	100,957	46,390	54,567	
Fringe Benefits	141,598	141,598	99,686	41,912	
Operating Expenses	7,000	7,000		7,000	
Travel & Training	88,250	88,250	78,901	9,349	
Professional Services	346,351	346,351	175,864	170,487	
Capital Outlays	2,500,000	192,528		192,528	
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>3,184,156</u>	<u>876,684</u>	<u>400,841</u>	<u>475,843</u>	
<i>Non-Departmental-Miscellaneous Interfund Obligations</i>					
Operating Expenses	3,320,276	1,378,341		1,378,341	
Intergovernmental				0	
Professional Services	1,450,000	1,164,052	1,133,123	30,929	
Insurance	1,000,000	1,068,402	1,068,402	0	
<i>Total Non-Departmental-Miscellaneous Interfund Obligations</i>	<u>5,770,276</u>	<u>3,610,795</u>	<u>2,201,525</u>	<u>1,409,270</u>	
<i>Non-Departmental-Non-Departmental</i>					
Intergovernmental	1,440,000	1,537,110	1,534,573	2,537	
Professional Services	55,500	55,500	49,000	6,500	
<i>Total Non-Departmental-Non-Departmental</i>	<u>\$ 1,495,500</u>	<u>\$ 1,592,610</u>	<u>\$ 1,583,573</u>	<u>\$ 9,037</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
<i>Automatic Data Processing Center-Automatic Data Processing Center</i>					
Salaries	\$ 2,600,029	\$ 2,600,029	\$ 2,379,793	\$ 220,236	
Fringe Benefits	760,185	760,185	697,308	62,877	
Operating Expenses	5,700	12,700	9,550	3,150	
Travel & Training	30,379	30,379	20,216	10,163	
Professional Services	406,481	405,481	403,511	1,970	
Maintenance & Repair Services	813,800	1,024,766	999,309	25,457	
Communications	28,500	28,500	26,903	1,597	
Capital Outlays	2,880	80,999	62,771	18,228	
<i>Total Automatic Data Processing Center-Automatic Data Processing Center</i>	<u>4,647,954</u>	<u>4,943,039</u>	<u>4,599,361</u>	<u>343,678</u>	
<i>Auditor-Auditor</i>					
Statutory Salaries	116,839	116,839	116,839	0	
Salaries	2,591,975	2,685,183	2,685,183	0	
Fringe Benefits	883,647	894,849	894,849	0	
Operating Expenses	73,318	76,997	60,878	16,119	
Travel & Training	35,616	35,616	31,066	4,550	
Professional Services	78,093	105,840	100,453	5,387	
Maintenance & Repair Services	394,181	320,992	277,206	43,786	
Communications	144,658	82,011	52,083	29,928	
Capital Outlays	496	496		496	
<i>Total Auditor-Auditor</i>	<u>4,318,823</u>	<u>4,318,823</u>	<u>4,218,557</u>	<u>100,266</u>	
<i>Treasurer-Treasurer</i>					
Statutory Salaries	93,849	93,849	93,849	0	
Salaries	1,098,586	1,098,586	1,089,897	8,689	
Fringe Benefits	431,253	431,253	412,028	19,225	
Operating Expenses	24,868	24,868	23,955	913	
Travel & Training	34,200	30,200	20,702	9,498	
Professional Services	215,516	230,016	223,962	6,054	
Maintenance & Repair Services	42,350	44,850	41,600	3,250	
Communications	159,000	146,000	143,384	2,616	
Capital Outlays	7,005	13,551	13,422	129	
<i>Total Treasurer-Treasurer</i>	<u>2,106,627</u>	<u>2,113,173</u>	<u>2,062,799</u>	<u>50,374</u>	
<i>Recorder-Recorder</i>					
Statutory Salaries	91,279	91,279	91,029	250	
Salaries	705,078	682,078	607,362	74,716	
Fringe Benefits	379,163	379,163	314,113	65,050	
Operating Expenses	6,695	6,695	1,483	5,212	
Travel & Training	21,371	21,371	5,754	15,617	
Professional Services	5,900	20,900	14,384	6,516	
Communications	9,101	17,101	16,316	785	
<i>Total Recorder-Recorder</i>	<u>\$ 1,218,587</u>	<u>\$ 1,218,587</u>	<u>\$ 1,050,441</u>	<u>\$ 168,146</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
<i>Records Center & Archives-Records and Imaging</i>					
Salaries	\$ 748,820	\$ 757,120	\$ 706,065	\$ 51,055	
Fringe Benefits	328,841	345,441	293,684	51,757	
Operating Expenses	36,309	57,500	33,793	23,707	
Travel & Training	1,530	2,030	2,015	15	
Professional Services	103,747	62,637	45,156	17,481	
Maintenance & Repair Services	92,480	92,435	81,487	10,948	
Communications	13,270	20,970	19,692	1,278	
Capital Outlays		42,028	37,909	4,119	
<i>Total Records Center & Archives-Records and Imaging</i>	<u>1,324,997</u>	<u>1,380,161</u>	<u>1,219,801</u>	<u>160,360</u>	
<i>Board of Elections-Board of Elections</i>					
Statutory Salaries	85,918	85,918	82,839	3,079	
Salaries	2,448,603	2,464,846	2,464,399	447	
Fringe Benefits	692,119	735,119	731,772	3,347	
Operating Expenses	274,500	360,303	360,303	0	
Travel & Training	75,530	62,954	62,954	0	
Professional Services	177,308	219,338	219,338	0	
Maintenance & Repair Services	196,150	2,250	2,220	30	
Communications	147,250	166,650	166,650	0	
Capital Outlays				0	
<i>Total Board of Elections-Board of Elections</i>	<u>4,097,378</u>	<u>4,097,378</u>	<u>4,090,475</u>	<u>6,903</u>	
<i>MCO Futures Subfund</i>					
<i>Administrative Services-Administrative Services</i>					
Professional Services	60,000	60,000	34,078	25,922	
Insurance	125	125	31	94	
<i>Total Administrative Services-Administrative Services</i>	<u>60,125</u>	<u>60,125</u>	<u>34,109</u>	<u>26,016</u>	
<i>Hospital Bond Fees Subfund</i>					
<i>Office of Management & Budget-Office of Management & Budget</i>					
Salaries	67,838	50,338	14,225	36,113	
Fringe Benefits	22,515	22,515	3,584	18,931	
<i>Total Office of Management & Budget-Office of Management & Budget</i>	<u>90,353</u>	<u>72,853</u>	<u>17,809</u>	<u>55,044</u>	
<i>County Recorder Equipment Needs Subfund</i>					
<i>Recorder-Recorder</i>					
Salaries	117,505	117,505	60,894	56,611	
Fringe Benefits	44,463	44,463	12,557	31,906	
Operating Expenses	109,460	109,460	29,011	80,449	
Professional Services	17,242	17,242	15,068	2,174	
Maintenance & Repair Services	216,800	216,800	13,296	203,504	
Communications	26,473	26,473	10,692	15,781	
<i>Total Recorder-Recorder</i>	<u>\$ 531,943</u>	<u>\$ 531,943</u>	<u>\$ 141,518</u>	<u>\$ 390,425</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amounts		
<i>Judicial & Law Enforcement</i>					
General Fund Subfund					
<i>Facilities Management-Common Pleas Court Building</i>					
Salaries	\$ 418,973	\$ 428,973	\$ 419,195	\$ 9,778	
Fringe Benefits	176,411	182,411	182,016	395	
Operating Expenses	99,197	100,197	95,228	4,969	
Travel & Training	1,000	2,000	2,000	0	
Public Utility Services	409,249	407,249	351,655	55,594	
Professional Services	2,700	2,700	1,554	1,146	
Maintenance & Repair Services	110,282	142,282	124,302	17,980	
Communications	6,568	6,568	3,698	2,870	
Budget Control Account	12,000			0	
<i>Total Facilities Management-Common Pleas Court Building</i>	1,236,380	1,272,380	1,179,648	92,732	
<i>Facilities Management-Trotwood Courts</i>					
Salaries		62,700	10,168	52,532	
Fringe Benefits		27,599	4,768	22,831	
Operating Expenses		31,200	30,418	782	
Travel & Training		9,800	8,788	1,012	
Public Utility Services		67,250	65,885	1,365	
Professional Services		27,500	6,160	21,340	
Maintenance & Repair Services		29,500	7,519	21,981	
Communications		1,000		1,000	
Insurance		2,000		2,000	
Budget Control Account		1,500		1,500	
<i>Total Facilities Management-Trotwood Courts</i>	0	260,049	133,706	126,343	
<i>Facilities Management-Detention</i>					
Salaries	774,009	727,009	716,787	10,222	
Fringe Benefits	391,778	394,778	367,409	27,369	
Operating Expenses	193,496	214,296	213,618	678	
Travel & Training	2,000	4,200	4,120	80	
Public Utility Services	1,413,020	1,413,020	1,301,898	111,122	
Professional Services	9,272	9,272	42	9,230	
Maintenance & Repair Services	291,676	288,826	243,494	45,332	
Communications	7,024	14,824	11,874	2,950	
Capital Outlays		9,850	9,850	0	
Budget Control Account	30,000	1,000		1,000	
<i>Total Facilities Management-Detention</i>	3,112,275	3,077,075	2,869,092	207,983	
<i>Facilities Management-Sheriff Administration Building</i>					
Operating Expenses	5,508	5,508	4,695	813	
Public Utility Services	61,517	61,517	49,970	11,547	
Maintenance & Repair Services	9,500	9,500	9,193	307	
<i>Total Facilities Management-Sheriff Administration Building</i>	\$ 76,525	\$ 76,525	\$ 63,858	\$ 12,667	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
<i>Strategic Initiatives-Criminal Justice Council</i>					
Salaries	\$ 476,717	\$ 481,717	\$ 449,296	\$ 32,421	
Fringe Benefits	139,157	158,200	157,351	849	
Operating Expenses	32,822	38,822	34,877	3,945	
Travel & Training	14,428	19,428	9,515	9,913	
Professional Services	613,542	580,999	407,226	173,773	
Maintenance & Repair Services	500	500		500	
Communications	13,462	16,462	9,475	6,987	
Capital Outlays		35,112	33,066	2,046	
<i>Total Strategic Initiatives-Criminal Justice Council</i>	<u>1,290,628</u>	<u>1,331,240</u>	<u>1,100,806</u>	<u>230,434</u>	
<i>Non-Departmental-Statutory Obligations Assigned Council</i>					
Intergovernmental	50,630	57,688	57,688	0	
Professional Services	6,339,191	6,354,269	5,551,551	802,718	
<i>Total Non-Departmental-Statutory Obligations Assigned Council</i>	<u>6,389,821</u>	<u>6,411,957</u>	<u>5,609,239</u>	<u>802,718</u>	
<i>Non-Departmental-Miscellaneous Interfund Obligations</i>					
Operating Expenses		7,012	7,012	0	
Intergovernmental		42,690	42,690	0	
Maintenance & Repair Services	30,103	30,104		30,104	
<i>Total Non-Departmental-Miscellaneous Interfund Obligations</i>	<u>30,103</u>	<u>79,806</u>	<u>49,702</u>	<u>30,104</u>	
<i>Prosecutor-Prosecutor</i>					
Statutory Salaries	154,405	154,405	154,405	0	
Salaries	8,514,063	8,502,063	8,401,860	100,203	
Fringe Benefits	2,695,138	2,705,138	2,667,629	37,509	
Operating Expenses	290,172	290,672	279,632	11,040	
Travel & Training	55,389	63,663	50,413	13,250	
Public Utility Services	3,255	3,255	3,073	182	
Professional Services	141,944	161,770	142,081	19,689	
Maintenance & Repair Services	83,700	78,200	67,943	10,257	
Communications	120,463	101,463	80,418	21,045	
Capital Outlays		150,018	150,018	0	
<i>Total Prosecutor-Prosecutor</i>	<u>12,058,529</u>	<u>12,210,647</u>	<u>11,997,472</u>	<u>213,175</u>	
<i>Sheriff-Sheriff Administration</i>					
Statutory Salaries	116,201	131,702	130,726	976	
Salaries	291,332	323,585	323,585	0	
Fringe Benefits	199,491	196,118	196,118	0	
Operating Expenses	83,388	93,377	91,534	1,843	
Travel & Training	27,346	22,346	21,128	1,218	
Professional Services	10,011	6,168	6,168	0	
Maintenance & Repair Services	1,449			0	
Communications	11,076	5,076	3,051	2,025	
<i>Total Sheriff-Sheriff Administration</i>	<u>\$ 740,294</u>	<u>\$ 778,372</u>	<u>\$ 772,310</u>	<u>\$ 6,062</u>	

MONTGOMERY COUNTY, OHIO

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General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Sheriff-Personnel Support Services</i>				
Salaries	\$ 463,493	\$ 619,283	\$ 619,267	\$ 16
Fringe Benefits	229,760	234,293	234,127	166
Operating Expenses	10,454	6,000	5,001	999
Travel & Training		1,090	1,090	0
Professional Services	155,693	147,206	137,853	9,353
<i>Total Sheriff-Personnel Support Services</i>	<u>859,400</u>	<u>1,007,872</u>	<u>997,338</u>	<u>10,534</u>
<i>Sheriff-Administrative Support Services</i>				
Salaries	1,380,800	2,026,640	2,013,918	12,722
Fringe Benefits	681,906	813,526	803,396	10,130
Operating Expenses	768,152	855,484	791,394	64,090
Travel & Training	4,835	1,370	534	836
Professional Services	169,747	151,360	149,217	2,143
Maintenance & Repair Services	320,308	333,666	325,286	8,380
Communications	166,253	315,110	285,221	29,889
Capital Outlays	1,074	350,184	349,085	1,099
<i>Total Sheriff-Administrative Support Services</i>	<u>3,493,075</u>	<u>4,847,340</u>	<u>4,718,051</u>	<u>129,289</u>
<i>Sheriff-Jail Support Services</i>				
Salaries	15,362,136	14,988,681	14,988,681	0
Fringe Benefits	5,593,248	5,198,116	5,195,993	2,123
Operating Expenses	534,536	507,258	479,527	27,731
Travel & Training	27,668	37,480	20,520	16,960
Public Utility Services	4,284			0
Professional Services	11,270,756	11,024,738	10,798,070	226,668
Maintenance & Repair Services	191,319	93,255	75,058	18,197
Communications	124,098	99,109	80,415	18,694
Capital Outlays	75,771	246,744	219,900	26,844
<i>Total Sheriff-Jail Support Services</i>	<u>33,183,816</u>	<u>32,195,381</u>	<u>31,858,164</u>	<u>337,217</u>
<i>Sheriff-Community Support Services</i>				
Salaries	3,821,282	4,884,773	4,884,755	18
Fringe Benefits	1,532,059	1,675,429	1,675,350	79
Operating Expenses	238,755	304,705	278,544	26,161
Travel & Training	8,048	8,497	7,337	1,160
Public Utility Services				0
Professional Services	62,430	135,430	127,660	7,770
Maintenance & Repair Services	32,539	21,278	17,552	3,726
Communications		6,249	6,249	0
Capital Outlays	51,808	766,905	766,905	0
<i>Total Sheriff-Community Support Services</i>	<u>\$ 5,746,921</u>	<u>\$ 7,803,266</u>	<u>\$ 7,764,352</u>	<u>\$ 38,914</u>

MONTGOMERY COUNTY, OHIO

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General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Sheriff-Information Technology Support Services</i>				
Salaries	\$ 432,129	\$ 479,389	\$ 479,389	\$ 0
Fringe Benefits	96,638	169,317	169,317	0
Operating Expenses	39,430	26,790	22,891	3,899
Travel & Training	10,150	13,000	13,000	0
Professional Services	396,950	437,596	415,115	22,481
Maintenance & Repair Services	342,534	335,537	302,687	32,850
Capital Outlays		279,580	279,580	0
<i>Total Sheriff-Information Technology Support Services</i>	<i>1,317,831</i>	<i>1,741,209</i>	<i>1,681,979</i>	<i>59,230</i>
<i>Coroner-Coroner</i>				
Statutory Salaries	91,279	91,279	91,279	0
Salaries	2,843,222	2,974,498	2,956,933	17,565
Fringe Benefits	1,012,468	992,379	992,379	0
Operating Expenses	22,550	69,410	69,410	0
Travel & Training	550	550	380	170
Professional Services	155,825	329,259	329,259	0
Maintenance & Repair Services	19,114	13,825	13,825	0
Communications	27,000	33,670	33,670	0
Capital Outlays		142,763	142,763	0
<i>Total Coroner-Coroner</i>	<i>4,172,008</i>	<i>4,647,633</i>	<i>4,629,898</i>	<i>17,735</i>
<i>Clerk of Courts-Clerk of Courts Administration</i>				
Statutory Salaries	46,925	46,924	46,924	0
Salaries	1,898,154	1,838,155	1,630,396	207,759
Fringe Benefits	726,472	733,972	716,969	17,003
Operating Expenses	34,700	57,400	45,815	11,585
Travel & Training	25,388	23,688	18,372	5,316
Public Utility Services	2,500	2,500	561	1,939
Professional Services	57,150	89,250	69,000	20,250
Maintenance & Repair Services	2,500	20,500	17,294	3,206
Communications	523,110	589,110	557,535	31,575
Capital Outlays	1,460	158,160	157,199	961
Budget Control Account	104,974	4,774		4,774
<i>Total Clerk of Courts-Clerk of Courts Administration</i>	<i>3,423,333</i>	<i>3,564,433</i>	<i>3,260,065</i>	<i>304,368</i>
<i>Clerk of Courts-Clerk of Courts Municipal Court</i>				
Statutory Salaries	23,462	23,482	23,462	20
Salaries	1,059,942	1,074,922	1,073,245	1,677
Fringe Benefits	463,289	477,289	474,410	2,879
Operating Expenses	292,316	261,316	240,322	20,994
Travel & Training	30,732	38,732	37,237	1,495
Professional Services	24,977	24,977	24,466	511
Maintenance & Repair Services	1,500	1,500	1,408	92
Communications	15,200	17,200	16,843	357
Capital Outlays		43,800	41,897	1,903
<i>Total Clerk of Courts-Clerk of Courts Municipal Court</i>	<i>\$ 1,911,418</i>	<i>\$ 1,963,218</i>	<i>\$ 1,933,290</i>	<i>\$ 29,928</i>

MONTGOMERY COUNTY, OHIO

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General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amounts		
<i>Common Pleas Court General-Court Administrator</i>					
Salaries	\$ 1,149,718	\$ 1,143,718	\$ 1,127,719	\$ 15,999	
Fringe Benefits	266,299	382,299	380,757	1,542	
Operating Expenses	12,026	13,026	12,348	678	
Travel & Training	14,138	9,815	7,282	2,533	
Professional Services	25,450	50,550	44,778	5,772	
Maintenance & Repair Services	15,931	7,543	4,653	2,890	
Communications	76,385	83,386	81,143	2,243	
Insurance		288	288	0	
Interfund Transfers		2,322	2,322	0	
Capital Outlays		21,000	19,389	1,611	
<i>Total Common Pleas Court General-Court Administrator</i>	<u>1,559,947</u>	<u>1,713,947</u>	<u>1,680,679</u>	<u>33,268</u>	
<i>Common Pleas Court General-Common Pleas Court Management Information Systems</i>					
Salaries	735,487	732,257	668,909	63,348	
Fringe Benefits	206,408	215,408	213,104	2,304	
Operating Expenses	48,983	80,741	69,861	10,880	
Travel & Training	16,270	11,000	6,873	4,127	
Professional Services	27,000	32,000	15,186	16,814	
Maintenance & Repair Services	1,087,467	622,558	437,601	184,957	
Communications	181,397	185,397	171,231	14,166	
Capital Outlays	110,558	400,883	236,391	164,492	
<i>Total Common Pleas Court General-Common Pleas Court Management Information Systems</i>	<u>2,413,570</u>	<u>2,280,244</u>	<u>1,819,156</u>	<u>461,088</u>	
<i>Common Pleas Court General-Common Pleas Court Services</i>					
Fringe Benefits		333		333	
<i>Total Common Pleas Court General-Common Pleas Court Services</i>	<u>0</u>	<u>333</u>	<u>0</u>	<u>333</u>	
<i>Common Pleas Court General-Judicial</i>					
Statutory Salaries	154,000	154,000	148,961	5,039	
Salaries	2,379,000	2,401,956	2,347,812	54,144	
Fringe Benefits	960,104	989,104	985,684	3,420	
Operating Expenses	74,334	103,904	79,134	24,770	
Travel & Training	77,888	86,307	66,855	19,452	
Professional Services	237,997	247,997	191,484	56,513	
Maintenance & Repair Services	1,619			0	
Capital Outlays		120,000	99,053	20,947	
Budget Control Account	39,570			0	
<i>Total Common Pleas Court General-Judicial</i>	<u>\$ 3,924,512</u>	<u>\$ 4,103,268</u>	<u>\$ 3,918,983</u>	<u>\$ 184,285</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Common Pleas Court General-Court Services</i>				
Salaries	\$ 2,935,092	\$ 3,095,092	\$ 3,084,389	\$ 10,703
Fringe Benefits	1,277,924	1,267,924	1,235,412	32,512
Operating Expenses	48,549	48,549	32,915	15,634
Travel & Training	26,000	12,000	8,828	3,172
Professional Services	748,943	531,943	480,657	51,286
Maintenance & Repair Services	4,350	4,350	1,010	3,340
Capital Outlays	15,384	15,384	15,384	0
<i>Total Common Pleas Court General-Court Services</i>	<u>5,056,242</u>	<u>4,975,242</u>	<u>4,858,595</u>	<u>116,647</u>
<i>Common Pleas Court General-Criminal Justice Services</i>				
Salaries	1,614,358	1,904,358	1,885,381	18,977
Fringe Benefits	575,533	748,449	748,449	0
Operating Expenses	28,675	20,259	19,952	307
Travel & Training	10,500	25,200	24,357	843
Professional Services	33,629	44,829	36,198	8,631
Capital Outlays		51,300	49,985	1,315
<i>Total Common Pleas Court General-Criminal Justice Services</i>	<u>2,262,695</u>	<u>2,794,395</u>	<u>2,764,322</u>	<u>30,073</u>
<i>Juvenile Court-Juvenile Court Administration</i>				
Salaries	1,565,836	1,823,328	1,823,328	0
Fringe Benefits	522,474	576,556	576,556	0
Operating Expenses	83,894	113,621	105,374	8,247
Travel & Training	62,763	58,003	57,506	497
Public Utility Services	1,000	61	61	0
Professional Services	144,746	187,145	182,052	5,093
Maintenance & Repair Services	402,378	261,051	247,490	13,561
Communications	50,889	69,828	68,794	1,034
Insurance		15,125	15,125	0
Capital Outlays	148,083	302,296	242,238	60,058
Budget Control Account	68,331			0
<i>Total Juvenile Court-Juvenile Court Administration</i>	<u>3,050,394</u>	<u>3,407,014</u>	<u>3,318,524</u>	<u>88,490</u>
<i>Juvenile Court-Juvenile Court Detention Operations</i>				
Salaries	4,426,729	4,170,204	4,170,204	0
Fringe Benefits	1,734,824	1,522,937	1,522,937	0
Operating Expenses	101,523	109,184	108,001	1,183
Travel & Training	11,501	5,585	5,585	0
Professional Services	358,902	356,475	349,190	7,285
Maintenance & Repair Services	40,742	23,047	22,547	500
Communications	43,496	41,189	41,189	0
<i>Total Juvenile Court-Juvenile Court Detention Operations</i>	<u>\$ 6,717,717</u>	<u>\$ 6,228,621</u>	<u>\$ 6,219,653</u>	<u>\$ 8,968</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Juvenile Court-Juvenile Court Legal Operations</i>				
Statutory Salaries	\$ 28,000	\$ 28,000	\$ 28,000	\$ 0
Salaries	3,365,086	3,550,072	3,550,072	0
Fringe Benefits	1,359,907	1,246,520	1,246,520	0
Operating Expenses	83,419	79,140	79,140	0
Travel & Training	27,617	23,369	23,369	0
Professional Services	56,650	72,682	72,682	0
Maintenance & Repair Services	7,209			0
Communications	148,471	154,863	154,863	0
<i>Total Juvenile Court-Juvenile Court Legal Operations</i>	<u>5,076,359</u>	<u>5,154,646</u>	<u>5,154,646</u>	<u>0</u>
<i>Juvenile Court-Juvenile Court Probation Operations</i>				
Salaries	1,540,438	1,600,940	1,600,940	0
Fringe Benefits	646,066	644,003	644,003	0
Operating Expenses	53,991	96,231	94,291	1,940
Travel & Training	49,419	19,412	19,412	0
Public Utility Services	500			0
Professional Services	778,945	438,229	431,369	6,860
Maintenance & Repair Services	9,500	7,191	7,191	0
Communications	53,436	49,558	47,321	2,237
Interfund Transfers	117,000	767	767	0
Capital Outlays				0
<i>Total Juvenile Court-Juvenile Court Probation Operations</i>	<u>3,249,295</u>	<u>2,856,331</u>	<u>2,845,294</u>	<u>11,037</u>
<i>Juvenile Court-Juvenile Court Intervention Center</i>				
Salaries	1,710,704	1,755,862	1,755,862	0
Fringe Benefits	643,563	632,950	632,950	0
Operating Expenses	17,975	17,975	17,747	228
Travel & Training	14,907	5,105	5,105	0
Professional Services	8,403	4,439	4,439	0
Maintenance & Repair Services	1,401	250	250	0
Communications	19,070	20,921	20,921	0
<i>Total Juvenile Court-Juvenile Court Intervention Center</i>	<u>2,416,023</u>	<u>2,437,502</u>	<u>2,437,274</u>	<u>228</u>
<i>Domestic Relations Court-Domestic Relations Court</i>				
Statutory Salaries	28,000	28,000	28,000	0
Salaries	355,955	355,955	293,373	62,582
Fringe Benefits	134,732	131,132	109,673	21,459
Operating Expenses	1,400	1,500	1,372	128
Travel & Training	7,402	7,402	5,065	2,337
Professional Services	32,064	34,364	29,066	5,298
Maintenance & Repair Services	647	647		647
Communications	3,334	3,334	616	2,718
Capital Outlays		4,200	2,657	1,543
<i>Total Domestic Relations Court-Domestic Relations Court</i>	<u>\$ 563,534</u>	<u>\$ 566,534</u>	<u>\$ 469,822</u>	<u>\$ 96,712</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Domestic Relations Court-Domestic Relations Child Support</i>				
Salaries	\$ 2,587,633	\$ 2,587,633	\$ 2,513,427	\$ 74,206
Fringe Benefits	891,041	891,041	883,404	7,637
Operating Expenses	88,692	91,692	91,212	480
Travel & Training	33,190	30,190	12,930	17,260
Professional Services	100,035	78,035	53,162	24,873
Maintenance & Repair Services	103,555	94,455	66,943	27,512
Communications	57,394	57,394	44,761	12,633
Capital Outlays	41,649	79,091	55,720	23,371
<i>Total Domestic Relations Court-Domestic Relations Child Support</i>	<u>3,903,189</u>	<u>3,909,531</u>	<u>3,721,559</u>	<u>187,972</u>
<i>Probate Court-Probate Court</i>				
Statutory Salaries	14,000	14,000	14,000	0
Salaries	1,651,396	1,695,612	1,694,083	1,529
Fringe Benefits	691,264	673,264	671,429	1,835
Operating Expenses	28,371	38,527	35,782	2,745
Travel & Training		200	193	7
Professional Services	253,513	252,597	196,674	55,923
Maintenance & Repair Services	9,310	9,310	5,205	4,105
Communications	57,331	65,331	61,641	3,690
Capital Outlays		60,512	60,507	5
<i>Total Probate Court-Probate Court</i>	<u>2,705,185</u>	<u>2,809,353</u>	<u>2,739,514</u>	<u>69,839</u>
<i>County Municipal Court-County Municipal Court</i>				
Statutory Salaries	125,008	125,008	125,000	8
Salaries	548,925	541,167	529,230	11,937
Fringe Benefits	257,242	259,442	257,922	1,520
Operating Expenses	5,233	6,633	6,357	276
Travel & Training	5,314	3,564	2,146	1,418
Intergovernmental		5,558	5,558	0
Professional Services	25,059	23,109	19,344	3,765
Maintenance & Repair Services	460	24,815	24,655	160
Communications	15,344	15,344	13,998	1,346
Capital Outlays		1,800	1,776	24
<i>Total County Municipal Court-County Municipal Court</i>	<u>982,585</u>	<u>1,006,440</u>	<u>985,986</u>	<u>20,454</u>
<i>Municipal Courts-Municipal Courts</i>				
Salaries	120,674	86,626	71,637	14,989
Fringe Benefits		18,649	11,068	7,581
Intergovernmental	1,450,419	1,488,658	1,427,683	60,975
Professional Services	192,980	223,980	178,403	45,577
<i>Total Municipal Courts-Municipal Courts</i>	<u>\$ 1,764,073</u>	<u>\$ 1,817,913</u>	<u>\$ 1,688,791</u>	<u>\$ 129,122</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Court of Appeals-Court of Appeals</i>				
Salaries	\$ 10,656	\$ 10,656		\$ 10,656
Fringe Benefits	3,572	3,572	1,314	2,258
Operating Expenses	67,107	57,457	45,464	11,993
Travel & Training	19,368	27,468	20,454	7,014
Professional Services	8,620	8,620	4,672	3,948
Maintenance & Repair Services	5,892	5,893	5,723	170
Communications	40,796	40,797	24,415	16,382
Capital Outlays		1,548	1,548	0
<i>Total Court of Appeals-Court of Appeals</i>	<u>156,011</u>	<u>156,011</u>	<u>103,590</u>	<u>52,421</u>
<i>Public Defender-Public Defender</i>				
Salaries	5,783,416	5,749,856	5,719,162	30,694
Fringe Benefits	2,026,912	2,064,772	2,062,135	2,637
Operating Expenses	65,376	72,840	71,967	873
Travel & Training	133,970	156,252	148,599	7,653
Professional Services	123,876	143,981	141,228	2,753
Maintenance & Repair Services	4,882	4,882	3,995	887
Communications	55,857	75,857	75,484	373
<i>Total Public Defender-Public Defender</i>	<u>8,194,289</u>	<u>8,268,440</u>	<u>8,222,570</u>	<u>45,870</u>
<i>Prosecutor Seminar Account Subfund</i>				
<i>Prosecutor-Prosecutor</i>				
Operating Expenses	1,000	1,000		1,000
<i>Total Prosecutor-Prosecutor</i>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Certificate of Title Administration Subfund</i>				
<i>Clerk of Courts-Clerk of Courts Auto Title</i>				
Statutory Salaries	46,925	46,924	46,924	0
Salaries	2,176,637	2,146,638	2,142,167	4,471
Fringe Benefits	983,376	961,376	840,652	120,724
Operating Expenses	177,000	173,065	162,510	10,555
Travel & Training	39,940	39,940	17,107	22,833
Public Utility Services	33,700	33,700	19,221	14,479
Professional Services	125,582	125,582	92,749	32,833
Maintenance & Repair Services	42,550	38,550	5,232	33,318
Communications	107,500	107,500	105,683	1,817
Insurance	20,600	10,600	2,829	7,771
Capital Outlays		194,935	124,333	70,602
<i>Total Clerk of Courts-Clerk of Courts Auto Title</i>	<u>3,753,810</u>	<u>3,878,810</u>	<u>3,559,407</u>	<u>319,403</u>
<i>Clerk of Courts MIS Subfund</i>				
<i>Clerk of Courts-Clerk of Courts Administration</i>				
Operating Expenses	9,000	9,000	2,777	6,223
Travel & Training	18,300	18,300		18,300
Professional Services	3,238	3,238	228	3,010
Maintenance & Repair Services	8,714	8,714	2,647	6,067
Capital Outlays		216,150	116,141	100,009
<i>Total Clerk of Courts-Clerk of Courts Administration</i>	<u>\$ 39,252</u>	<u>\$ 255,402</u>	<u>\$ 121,793</u>	<u>\$ 133,609</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Undisbursed Indigent Application Fees				
<i>Clerk of Courts-Clerk of Courts Trust & Agency Funds</i>				
Intergovernmental	\$	\$	\$	\$
<i>Total Clerk of Courts-Clerk of Courts Trust & Agency Funds</i>	5,291	5,291	5,291	0
0	5,291	5,291	5,291	0
<i>Juvenile Court-Juvenile Court Trust & Agency Funds</i>				
Intergovernmental		5	5	0
<i>Total Juvenile Court- Juvenile Court Trust & Agency Funds</i>	5	5	5	0
0	5	5	5	0
<i>Municipal Courts-Municipal Courts</i>				
Intergovernmental		18,965	18,965	0
<i>Total Municipal Courts-Municipal Courts</i>	18,965	18,965	18,965	0
<i>Community & Economic Development</i>				
General Fund Subfund				
<i>Facilities Management-Parks & Grounds</i>				
Salaries	766,546	723,546	702,840	20,706
Fringe Benefits	333,216	333,216	314,987	18,229
Operating Expenses	123,182	123,182	114,290	8,892
Travel & Training	500	500	90	410
Public Utility Services	80,996	81,896	73,395	8,501
Professional Services	180,289	162,389	141,614	20,775
Maintenance & Repair Services	23,959	86,459	70,243	16,216
Communications	6,376	10,876	9,316	1,560
Capital Outlays		147,000	146,268	732
<i>Total Facilities Management-Parks & Grounds</i>	1,515,064	1,669,064	1,573,043	96,021
<i>Community & Economic Development-Community & Economic Development</i>				
Salaries	499,586	563,796	563,277	519
Fringe Benefits	151,145	150,645	139,314	11,331
Operating Expenses	13,139	12,309	8,185	4,124
Travel & Training	43,498	45,998	44,019	1,979
Professional Services	62,978	24,378	24,210	168
Communications	8,000	7,429	5,566	1,863
Interfund Transfers	5,000			0
Capital Outlays		4,100	3,512	588
Budget Control Account	25,309			0
<i>Total Community & Economic Development-Community & Economic Development</i>	\$ 808,655	\$ 808,655	\$ 788,083	\$ 20,572

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Community & Economic Development-Economic Development</i>				
Salaries	\$ 128,006	\$ 118,861	\$ 115,849	\$ 3,012
Fringe Benefits	46,510	42,430	42,025	405
Operating Expenses	1,900	1,658	1,658	0
Travel & Training	3,160	2,378	2,068	310
Professional Services	2,000	14,220	14,220	0
Communications	1,700	3,729	3,659	70
<i>Total Community & Economic Development-Economic Development</i>	<u>183,276</u>	<u>183,276</u>	<u>179,479</u>	<u>3,797</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Operating Expenses	463,200	463,429	463,429	0
Travel & Training	18,430	18,201	14,951	3,250
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>481,630</u>	<u>481,630</u>	<u>478,380</u>	<u>3,250</u>
<i>Non-Departmental-Strategic Initiatives</i>				
Intergovernmental	1,000,000	1,000,000	1,000,000	0
<i>Total Non-Departmental-Strategic Initiatives</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Economic Development Initiatives Subfund				
<i>Community & Economic Development-Community & Economic Development Administration</i>				
Operating Expenses	400	400	372	28
Travel & Training	89,350	88,164	86,235	1,929
Professional Services	1,993,109	1,927,740	924,207	1,003,533
Insurance		1,186	1,186	0
Debt Service		65,369	65,266	103
<i>Total Community & Economic Development-Community & Economic Development Administration</i>	<u>2,082,859</u>	<u>2,082,859</u>	<u>1,077,266</u>	<u>1,005,593</u>
<i>Community & Economic Development-Economic Development</i>				
Operating Expenses	1,500	1,500		1,500
Travel & Training	18,150	18,150		18,150
Professional Services	41,850	41,850	39,414	2,436
Maintenance & Repair Services	2,500	2,500	268	2,232
<i>Total Community & Economic Development-Economic Development</i>	<u>64,000</u>	<u>64,000</u>	<u>39,682</u>	<u>24,318</u>
<i>Environment & Public Works</i>				
General Fund Subfund				
<i>Non-Departmental-Statutory Obligations</i>				
Professional Services	8,000	8,000	4,940	3,060
Interfund Transfers	108,000			0
<i>Total Non-Departmental-Statutory Obligations</i>	<u>\$ 116,000</u>	<u>\$ 8,000</u>	<u>\$ 4,940</u>	<u>\$ 3,060</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Non-Departmental-County Subsidies</i>				
Interfund Transfers	\$ 273,228	\$ 457,228	\$ 457,228	\$ 0
<i>Total Non-Departmental-County Subsidies</i>	<u>273,228</u>	<u>457,228</u>	<u>457,228</u>	<u>0</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Professional Services	17,230	17,230		17,230
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>17,230</u>	<u>17,230</u>	<u>0</u>	<u>17,230</u>
<i>Engineer-Engineer</i>				
Salaries	297,360	297,360	198,356	99,004
Fringe Benefits	78,701	78,701	76,868	1,833
Operating Expenses	45,944	45,444	37,527	7,917
Travel & Training	4,000	4,000	1,223	2,777
Professional Services	42,462	42,462	27,735	14,727
Maintenance & Repair Services	113,546	113,546	107,848	5,698
Communications	34,768	34,768	28,496	6,272
Capital Outlays	15,932	17,932	2,000	15,932
<i>Total Engineer-Engineer</i>	<u>632,713</u>	<u>634,213</u>	<u>480,053</u>	<u>154,160</u>
<i>Engineer-General Fund Ditch Maintenance</i>				
Capital Outlays		35,000		35,000
<i>Total Engineer-General Fund Ditch Maintenance</i>	<u>0</u>	<u>35,000</u>	<u>0</u>	<u>35,000</u>
<i>Engineer-General Fund Stormwater</i>				
Salaries	178,909	178,909	158,758	20,151
Fringe Benefits	31,326	65,165	60,319	4,846
Operating Expenses	13,240	11,440	5,959	5,481
Travel & Training	4,400	4,400		4,400
Professional Services	1,249	1,549	237	1,312
Maintenance & Repair Services	24,152	24,152	17,829	6,323
Communications	908	908	173	735
<i>Total Engineer-General Fund Stormwater</i>	<u>254,184</u>	<u>286,523</u>	<u>243,275</u>	<u>43,248</u>
<i>Environmental Services Stormwater Management Subfund</i>				
<i>Environmental-Field Maintenance</i>				
Operating Expenses	10,000	10,000		10,000
Public Utility Services	15,572	15,572	9,702	5,870
Professional Services	25,000	74,975	54,001	20,974
Maintenance & Repair Services	5,000	5,000		5,000
Insurance		25	3	22
<i>Total Environmental-Field Maintenance</i>	<u>55,572</u>	<u>105,572</u>	<u>63,706</u>	<u>41,866</u>
<i>Social Services</i>				
<i>General Fund Subfund</i>				
<i>Non-Departmental-Statutory Obligations</i>				
Operating Expenses	29,000	29,000	11,972	17,028
Professional Services	248,770	248,770	223,770	25,000
<i>Total Non-Departmental-Statutory Obligations</i>	<u>\$ 277,770</u>	<u>\$ 277,770</u>	<u>\$ 235,742</u>	<u>\$ 42,028</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Professional Services	\$ 20,000	\$ 20,000	\$ _____	\$ 20,000
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	20,000	20,000	0	20,000
<i>Veteran Services Commission-Veterans Services</i>				
Statutory Salaries	44,755	44,753	44,753	0
Salaries	996,582	996,583	840,894	155,689
Fringe Benefits	250,525	250,526	244,277	6,249
Operating Expenses	163,970	218,970	183,088	35,882
Travel & Training	64,014	53,514	22,412	31,102
Professional Services	1,095,163	1,038,163	979,240	58,923
Maintenance & Repair Services	11,250	11,250	823	10,427
Communications	24,400	36,900	36,756	144
Capital Outlays	15,977	15,977	15,977	0
<i>Total Veteran Services Commission-Veterans Services</i>	2,666,636	2,666,636	2,368,220	298,416
<i>HSPD Preschool Promise Program Subfund</i>				
<i>Human Services Planning & Development – HSPD Program</i>				
Professional Services	4,800,082	4,800,082	4,779,561	20,521
<i>Total Human Services Planning & Development – HSPD Program</i>	4,800,082	4,800,082	4,779,561	20,521
<i>Youth Works and Workforce Development Subfund</i>				
<i>Workforce Development-Workforce Development</i>				
Salaries	1,074,482	1,051,844	1,007,778	44,066
Fringe Benefits	436,585	422,300	394,353	27,947
Operating Expenses	291,020	299,020	298,362	658
Travel & Training	75,726	68,826	65,864	2,962
Public Utility Services	42,893	49,673	25,685	23,988
Professional Services	588,805	736,355	713,908	22,447
Maintenance & Repair Services	1,200	13,595	12,825	770
Communications	31,439	46,771	46,262	509
Insurance	1,000	2,721	2,564	157
Capital Outlays		31,153	31,031	122
<i>Total Workforce Development-Workforce Development</i>	2,543,150	2,722,258	2,598,632	123,626
<i>Workforce Development-Youth Services</i>				
Operating Expenses	144,232	263,184	143,938	119,246
Travel & Training	3,500	3,500	1,700	1,800
Professional Services	122,040	108,675	23,752	84,923
Insurance		130	130	0
Interfund Transfers		30,283	30,278	5
<i>Total Workforce Development-Youth Services</i>	\$ 269,772	\$ 405,772	\$ 199,798	\$ 205,974

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund - Various Subfunds - General Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amounts		
<i>Workforce Development-Youth Services Other</i>					
Salaries	\$ 134,122	\$ 121,922	\$ 108,330	\$ 13,592	
Fringe Benefits	54,168	44,368	32,807	11,561	
Operating Expenses	87,700	107,900	102,722	5,178	
Travel & Training	9,190	9,190	4,376	4,814	
Professional Services	15,010	18,503	18,473	30	
Communications	200	200		200	
Insurance		209	209	0	
Capital Outlays		1,998	1,876	122	
<i>Total Workforce Development-Youth Services Other</i>	<u>300,390</u>	<u>304,290</u>	<u>268,793</u>	<u>35,497</u>	
<i>Housing Bond Fees Subfund</i>					
<i>Human Services Planning & Development-Homeless Services</i>					
Professional Services	17,500	17,500	17,500		0
<i>Total Human Services Planning & Development-Homeless Services</i>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>0</u>	
<i>Total Expenditures</i>	<u>197,628,171</u>	<u>199,784,743</u>	<u>187,848,715</u>	<u>11,936,028</u>	
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>9,378,157</u>	<u>18,154,285</u>	<u>35,206,333</u>	<u>17,052,048</u>	
Other Financing Sources and Uses:					
Advances in	200,000	200,000	1,645,000	1,445,000	
Advances out		(917,050)	(1,324,550)	(407,500)	
Transfers in	13,200,394	13,200,394	24,540,101	11,339,707	
Transfers out	(32,874,500)	(53,031,393)	(52,217,251)	814,142	
<i>Total Other Financing Sources and Uses</i>	<u>(19,474,106)</u>	<u>(40,548,049)</u>	<u>(27,356,700)</u>	<u>13,191,349</u>	
<i>Net Change in Fund Balance</i>	<u>(10,095,949)</u>	<u>(22,393,764)</u>	<u>7,849,633</u>	<u>30,243,397</u>	
<i>Fund Balance at Beginning of Year</i>	<u>95,585,435</u>	<u>95,585,435</u>	<u>95,585,435</u>	<u>0</u>	
<i>Prior Year Encumbrance Appropriated</i>	<u>8,069,859</u>	<u>8,069,859</u>	<u>8,069,859</u>	<u>0</u>	
<i>Fund Balance at End of Year</i>	<u>\$ 93,559,345</u>	<u>\$ 81,261,530</u>	<u>\$ 111,504,927</u>	<u>\$ 30,243,397</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Board of Developmental Disabilities Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 3,358,088	\$ 3,358,088	\$ 3,466,345	\$ 108,257
Fees and Charges for Services	341,854	341,854	529,806	187,952
Intergovernmental Revenues	10,352,676	10,352,676	10,820,524	467,848
Miscellaneous Revenues	78,367	8,601,367	9,041,449	440,082
<i>Total Revenues</i>	<i>14,130,985</i>	<i>22,653,985</i>	<i>23,858,124</i>	<i>1,204,139</i>
Expenditures:				
<i>Social Services</i>				
MC Bd of DDS Subfund				
<i>Montgomery County Board of DDS-Facilities Operation Cost</i>				
Operating Expenses	97,565	97,565	48,025	49,540
Public Utility Services	264,794	264,794	189,969	74,825
Maintenance & Repair Services	259,175	259,175	148,534	110,641
<i>Total Montgomery County Board of DDS-Facilities Operation Cost</i>	<i>621,534</i>	<i>621,534</i>	<i>386,528</i>	<i>235,006</i>
<i>Montgomery County Board of DDS-Board of DDS Administration</i>				
Salaries	3,681,000	3,591,000	3,366,620	224,380
Fringe Benefits	1,374,198	1,374,198	1,282,117	92,081
Operating Expenses	868,548	602,748	299,610	303,138
Travel & Training	241,160	191,160	142,529	48,631
Public Utility Services	74,889	73,289	44,819	28,470
Intergovernmental	70,000	70,000	60,086	9,914
Professional Services	1,050,314	1,015,314	837,909	177,405
Maintenance & Repair Services	347,638	347,638	260,093	87,545
Communications	154,536	154,536	148,286	6,250
Insurance	58,180	291,980	284,362	7,618
Capital Outlays	86,000	86,000	45,041	40,959
<i>Total Montgomery County Board of DDS-Board of DDS Administration</i>	<i>8,006,463</i>	<i>7,797,863</i>	<i>6,771,472</i>	<i>1,026,391</i>
<i>Montgomery County Board of DDS-Recreation</i>				
Salaries	388,000	388,000	360,071	27,929
Fringe Benefits	145,100	145,100	121,729	23,371
Operating Expenses	14,200	14,200	13,786	414
Travel & Training	7,900	7,900	2,663	5,237
Public Utility Services	2,512	2,512	2,368	144
Professional Services	132,048	162,048	143,362	18,686
<i>Total Montgomery County Board of DDS-Recreation</i>	<i>689,760</i>	<i>719,760</i>	<i>643,979</i>	<i>75,781</i>
<i>Montgomery County Board of DDS-Transportation</i>				
Operating Expenses	64,176	64,176	50,699	13,477
Professional Services	1,500	1,500	724	776
Maintenance & Repair Services	27,000	27,000	10,787	16,213
Insurance	35,000	16,200	16,200	0
<i>Total Montgomery County Board of DDS-Transportation</i>	<i>\$ 127,676</i>	<i>\$ 108,876</i>	<i>\$ 78,410</i>	<i>\$ 30,466</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Board of Developmental Disabilities Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Montgomery County Board of DDS-Investigative</i>				
Salaries	\$ 833,500	\$ 923,500	\$ 863,285	\$ 60,215
Fringe Benefits	340,300	340,300	295,508	44,792
Operating Expenses	700	1,500	1,314	186
Travel & Training	2,850	2,850	790	2,060
Public Utility Services	2,017	3,617	3,514	103
<i>Total Montgomery County Board of DDS-Investigative</i>	<u>1,179,367</u>	<u>1,271,767</u>	<u>1,164,411</u>	<u>107,356</u>
<i>Montgomery County Board of DDS-Service and Support</i>				
Salaries	7,971,000	8,118,000	8,003,638	114,362
Fringe Benefits	3,288,425	3,288,425	3,061,309	227,116
Operating Expenses	24,650	24,650	3,412	21,238
Travel & Training	153,145	153,145	62,357	90,788
Public Utility Services	47,793	47,793	39,213	8,580
Professional Services	166,118	151,118	44,005	107,113
<i>Total Montgomery County Board of DDS-Service and Support</i>	<u>11,651,131</u>	<u>11,783,131</u>	<u>11,213,934</u>	<u>569,197</u>
<i>Montgomery County Board of DDS-Adult Services</i>				
Fringe Benefits	30,000	30,000	23,872	6,128
Operating Expenses	300,000	300,000	244,248	55,752
Intergovernmental	6,415,541	7,810,541	7,383,881	426,660
Professional Services	1,054,176	1,054,176	823,961	230,215
<i>Total Montgomery County Board of DDS-Adult Services</i>	<u>7,799,717</u>	<u>9,194,717</u>	<u>8,475,962</u>	<u>718,755</u>
<i>Montgomery County Board of DDS-Waiver Department</i>				
Operating Expenses	500	500	63	437
Travel & Training	6,500	6,500	1,868	4,632
Public Utility Services	7,633	7,633	6,688	945
Professional Services	1,572,861	1,542,861	1,511,071	31,790
<i>Total Montgomery County Board of DDS-Waiver Department</i>	<u>1,587,494</u>	<u>1,557,494</u>	<u>1,519,690</u>	<u>37,804</u>
<i>Montgomery County Board of DDS-Children's Program and Support</i>				
Salaries	3,486,000	3,339,000	3,274,873	64,127
Fringe Benefits	1,154,000	1,154,000	1,119,583	34,417
Operating Expenses	44,914	44,914	40,827	4,087
Travel & Training	119,467	154,467	149,353	5,114
Public Utility Services	26,702	26,702	21,034	5,668
Professional Services	355,861	400,861	386,850	14,011
Capital Outlays		25,000	24,053	947
<i>Total Montgomery County Board of DDS-Children's Program and Support</i>	<u>5,186,944</u>	<u>5,144,944</u>	<u>5,016,573</u>	<u>128,371</u>
<i>MC Bd of DDS Residential Services Subfund</i>				
<i>Montgomery County Board of DDS-Residential Services</i>				
Operating Expenses	909,956	1,008,956	969,890	39,066
Intergovernmental	11,193,811	12,595,311	12,279,975	315,336
Professional Services	4,481,776	4,616,776	3,628,356	988,420
<i>Total Montgomery County Board of DDS-Residential Services</i>	<u>\$ 16,585,543</u>	<u>\$ 18,221,043</u>	<u>\$ 16,878,221</u>	<u>\$ 1,342,822</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Board of Developmental Disabilities Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Actual Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts			
MC Bd of DDS Mental Health Program Subfund						
<i>Montgomery County Board of DDS-DDS/MH Support and Services Program</i>						
Salaries	\$ 704,500	\$ 704,500	\$ 530,106	\$ 174,394		
Fringe Benefits	255,400	255,400	168,762	86,638		
Operating Expenses	2,950	2,950	312	2,638		
Travel & Training	15,800	15,800	10,656	5,144		
Public Utility Services	5,025	5,025	4,975	50		
Professional Services	5,940	11,490	7,360	4,130		
Maintenance & Repair Services	21,780	16,230	8,380	7,850		
Communications	15,156	15,156	4,406	10,750		
<i>Total Montgomery County Board of DDS-DDS/MH Support and Services Program</i>	<u>1,026,551</u>	<u>1,026,551</u>	<u>734,957</u>	<u>291,594</u>		
MC Bd of DDS Private Funds Subfund						
<i>Montgomery County Board of DDS-Private Funds</i>						
Operating Expenses	2,000	272	272	0		
Professional Services	5,000	39,728	34,762	4,966		
<i>Total Montgomery County Board of DDS-Private Funds</i>	<u>7,000</u>	<u>40,000</u>	<u>35,034</u>	<u>4,966</u>		
<i>Total Expenditures</i>	<u>54,469,180</u>	<u>57,487,680</u>	<u>52,919,171</u>	<u>4,568,509</u>		
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(40,338,195)</u>	<u>(34,833,695)</u>	<u>(29,061,047)</u>	<u>5,772,648</u>		
Other Financing Sources and Uses:						
Transfers in	28,949,349	31,949,349	32,584,349	635,000		
Transfers out		(635,000)	(635,000)	0		
<i>Total Other Financing Sources and Uses</i>	<u>28,949,349</u>	<u>31,314,349</u>	<u>31,949,349</u>	<u>635,000</u>		
<i>Net Change in Fund Balance</i>	<u>(11,388,846)</u>	<u>(3,519,346)</u>	<u>2,888,302</u>	<u>6,407,648</u>		
<i>Fund Balance at Beginning of Year</i>	<u>12,028,153</u>	<u>12,028,153</u>	<u>12,028,153</u>	<u>0</u>		
<i>Prior Year Encumbrance Appropriated</i>	<u>1,393,462</u>	<u>1,393,462</u>	<u>1,393,462</u>	<u>0</u>		
<i>Fund Balance at End of Year</i>	<u>\$ 2,032,769</u>	<u>\$ 9,902,269</u>	<u>\$ 16,309,917</u>	<u>\$ 6,407,648</u>		

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Human Services Levy Funds - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 115,917,631	\$ 118,764,031	\$ 121,762,465	\$ 2,998,434
Intergovernmental Revenues	14,259,958	14,259,958	21,208,938	6,948,980
<i>Total Revenues</i>	<u>130,177,589</u>	<u>133,023,989</u>	<u>142,971,403</u>	<u>9,947,414</u>
Expenditures:				
<i>Social Services</i>				
Human Services Levy A (7.21 Mill) Subfund				
<i>Human Services Planning & Development-Human Service Levy Funds</i>				
Salaries	133,943	112,213	111,621	592
Fringe Benefits	49,115	43,515	35,850	7,665
Operating Expenses	9,450	9,450	7,590	1,860
Travel & Training	5,500	5,500	71	5,429
Intergovernmental	1,154,073	1,262,973	1,226,060	36,913
Professional Services	15,863,287	7,100,563	6,351,123	749,440
Communications	3,100	3,100	1,317	1,783
Interfund Transfers	<u>17,755,000</u>	<u>17,756,112</u>	<u>16,063,500</u>	<u>1,692,612</u>
<i>Total Human Services Planning & Development-Human Service Levy Funds</i>	<u>34,973,468</u>	<u>26,293,426</u>	<u>23,797,132</u>	<u>2,496,294</u>
Human Services Levy B (6.03 Mill) Subfund				
<i>Human Services Planning & Development-Human Service Levy Funds</i>				
Intergovernmental	971,000	971,000	900,715	70,285
Professional Services	<u>1,388,568</u>	<u>1,841,403</u>	<u>1,291,847</u>	<u>549,556</u>
<i>Total Human Services Planning & Development-Human Service Levy Funds</i>	<u>2,359,568</u>	<u>2,812,403</u>	<u>2,192,562</u>	<u>619,841</u>
Levy Administration Subfund				
<i>Human Services Planning & Development-HSPD Administration</i>				
Salaries	451,719	450,880	360,134	90,746
Fringe Benefits	177,856	174,804	130,692	44,112
Operating Expenses	37,368	32,482	30,203	2,279
Travel & Training	24,004	22,156	10,261	11,895
Professional Services	33,662	35,401	35,401	0
Maintenance & Repair Services	1,000	500		500
Communications	9,800	11,694	11,694	0
Insurance	4,500	10,881	10,881	0
Interfund Transfers		1,112		1,112
Capital Outlays	<u>1,083</u>	<u>2,166</u>	<u>1,083</u>	<u>1,083</u>
<i>Total Human Services Planning & Development-HSPD Administration</i>	<u>740,992</u>	<u>742,076</u>	<u>590,349</u>	<u>151,727</u>
Community Education Subfund				
<i>Human Services Planning & Development-HSPD Administration</i>				
Interfund Transfers	100,000	100,000		100,000
<i>Total Human Services Planning & Development-HSPD Administration</i>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 0</u>	<u>\$ 100,000</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Human Services Levy Funds - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Supported Services Subfund				
<i>Human Services Planning & Development-Human Service Levy Reserve Funds</i>				
Professional Services	\$ 45,319	\$ 45,319	\$ 20,011	\$ 25,308
Maintenance & Repair Services	20,160	21,148	19,393	1,755
<i>Total Human Services Planning & Development- Human Service Levy Reserve Funds</i>	<u>65,479</u>	<u>66,467</u>	<u>39,404</u>	<u>27,063</u>
<i>Total Expenditures</i>	<u>38,239,507</u>	<u>30,014,372</u>	<u>26,619,447</u>	<u>3,394,925</u>
 <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>91,938,082</u>	<u>103,009,617</u>	<u>116,351,956</u>	<u>13,342,339</u>
Other Financing Sources and Uses:				
Transfers in	1,000,000	1,001,083	8,037,056	7,035,973
Transfers out	(102,789,657)	(118,804,256)	(113,928,661)	4,875,595
<i>Total Other Financing Sources and Uses</i>	<u>(101,789,657)</u>	<u>(117,803,173)</u>	<u>(105,891,605)</u>	<u>11,911,568</u>
 <i>Net Change in Fund Balance</i>	<u>(9,851,575)</u>	<u>(14,793,556)</u>	<u>10,460,351</u>	<u>25,253,907</u>
<i>Fund Balance at Beginning of Year</i>	41,163,676	41,163,676	41,163,676	0
<i>Prior Year Encumbrance Appropriated</i>	2,837,569	2,837,569	2,837,569	0
<i>Fund Balance at End of Year</i>	<u>\$ 34,149,670</u>	<u>\$ 29,207,689</u>	<u>\$ 54,461,596</u>	<u>\$ 25,253,907</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Children Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	Final Budget
Revenues:				
Fees and Charges for Services	\$ 197,500	\$ 197,500	\$ 239,818	\$ 42,318
Intergovernmental Revenues	30,282,829	30,644,515	28,996,341	(1,648,174)
Miscellaneous Revenues	1,096,457	6,653,457	8,442,458	1,789,001
<i>Total Revenues</i>	<u>31,576,786</u>	<u>37,495,472</u>	<u>37,678,617</u>	<u>183,145</u>
Expenditures:				
<i>Social Services</i>				
Children Services Subfund				
<i>Job and Family Services- Child Services Division (CSD)</i>				
Operating Expenses	72,500	71,125	71,105	20
Travel & Training	5,500	139	139	0
Professional Services	842,261	226,164	161,394	64,770
<i>Total Job and Family Services- Child Services Division (CSD)</i>	<u>920,261</u>	<u>297,428</u>	<u>232,638</u>	<u>64,790</u>
<i>Job and Family Services- Adoption Services</i>				
Professional Services	1,946,369	1,894,130	1,889,377	4,753
<i>Total Job and Family Services- Adoption Services</i>	<u>1,946,369</u>	<u>1,894,130</u>	<u>1,889,377</u>	<u>4,753</u>
<i>Job and Family Services-CSD Direct Services & Contracts</i>				
Operating Expenses	71,798	76,877	63,639	13,238
Professional Services	1,155,288	914,749	687,277	227,472
Maintenance & Repair Services	111,083	116,305	65,221	51,084
Interfund Transfers	28,721,737	26,644,063	26,644,063	0
Capital Outlays	42,441	139,109	96,667	42,442
<i>Total Job and Family Services- CSD Direct Services & Contracts</i>	<u>30,102,347</u>	<u>27,891,103</u>	<u>27,556,867</u>	<u>334,236</u>
<i>Job and Family Services-Foster Care Placement Costs</i>				
Operating Expenses	302,828	277,828	260,689	17,139
Professional Services	30,435,866	39,195,401	37,310,435	1,884,966
<i>Total Job and Family Services- Foster Care Placement Costs</i>	<u>30,738,694</u>	<u>39,473,229</u>	<u>37,571,124</u>	<u>1,902,105</u>
<i>Job and Family Services-Prosecutor's Office</i>				
Fringe Benefits	5,000	4,076	4,076	0
Travel & Training	500	1,225	1,225	0
Public Utility Services		21,100	21,100	0
Professional Services	2,250	131	131	0
Interfund Transfers	1,137,316	1,295,001	1,278,458	16,543
<i>Total Job and Family Services- Prosecutor's Office</i>	<u>1,145,066</u>	<u>1,321,533</u>	<u>1,304,990</u>	<u>16,543</u>
<i>Total Expenditures</i>	<u>64,852,737</u>	<u>70,877,423</u>	<u>68,554,996</u>	<u>2,322,427</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(33,275,951)</u>	<u>(33,381,951)</u>	<u>(30,876,379)</u>	<u>2,505,572</u>
Other Financing Sources and Uses:				
Advances out	(6,000)			0
Transfers in	31,026,180	31,026,180	30,693,492	(332,688)
<i>Total Other Financing Sources and Uses</i>	<u>\$ 31,020,180</u>	<u>\$ 31,026,180</u>	<u>\$ 30,693,492</u>	<u>\$ (332,688)</u>

MONTGOMERY COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****Children Services - Special Revenue Fund****(Non-GAAP Budgetary Basis and Perspective)***For the Year Ended December 31, 2023**(Cont'd.)*

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
<i>Net Change in Fund Balance</i>	\$ (2,255,771)	\$ (2,355,771)	\$ (182,887)	\$ 2,172,884
<i>Fund Balance at Beginning of Year</i>	428,849	428,849	428,849	0
<i>Prior Year Encumbrance Appropriated</i>	2,255,771	2,255,771	2,255,771	0
<i>Fund Balance at End of Year</i>	<u>\$ 428,849</u>	<u>\$ 328,849</u>	<u>\$ 2,501,733</u>	<u>\$ 2,172,884</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Real Estate Assessment - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 7,935,000	\$ 7,935,000	\$ 7,849,530	\$ (85,470)
Intergovernmental Revenues	285,000	285,000	288,410	3,410
Miscellaneous Revenues	0	0	60	60
<i>Total Revenues</i>	<i>8,220,000</i>	<i>8,220,000</i>	<i>8,138,000</i>	<i>(82,000)</i>
Expenditures:				
<i>General Government</i>				
Real Estate Assessment Subfund				
Salaries	2,648,439	2,648,439	2,471,502	176,937
Fringe Benefits	1,038,156	1,038,156	855,076	183,080
Operating Expenses	151,015	155,373	138,184	17,189
Travel & Training	33,104	33,104	18,166	14,938
Professional Services	3,840,502	3,794,502	2,359,309	1,435,193
Maintenance & Repair Services	353,097	348,291	165,265	183,026
Communications	225,000	271,000	264,801	6,199
Insurance	4,000	4,448	4,448	0
Capital Outlays	200	200	27	173
<i>Total Expenditures</i>	<i>8,293,513</i>	<i>8,293,513</i>	<i>6,276,778</i>	<i>2,016,735</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<i>(73,513)</i>	<i>(73,513)</i>	<i>1,861,222</i>	<i>1,934,735</i>
<i>Fund Balance at Beginning of Year</i>	<i>7,326,716</i>	<i>7,326,716</i>	<i>7,326,716</i>	<i>0</i>
<i>Prior Year Encumbrance Appropriated</i>	<i>359,020</i>	<i>359,020</i>	<i>359,020</i>	<i>0</i>
<i>Fund Balance at End of Year</i>	<i>\$ 7,612,223</i>	<i>\$ 7,612,223</i>	<i>\$ 9,546,958</i>	<i>\$ 1,934,735</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Child Support Enforcement - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 2,133,286	\$ 2,133,286	\$ 1,966,866	\$ (166,420)
Intergovernmental Revenues	12,306,756	12,306,756	12,618,972	312,216
Miscellaneous Revenues	344,000	344,000	284,447	(59,553)
<i>Total Revenues</i>	<u>14,784,042</u>	<u>14,784,042</u>	<u>14,870,285</u>	<u>86,243</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - Child Support Enforcement Agency</i>				
Salaries	7,719,148	7,597,824	7,346,876	250,948
Fringe Benefits	3,445,322	3,385,047	3,127,527	257,520
Operating Expenses	881,964	913,093	895,380	17,713
Travel & Training	46,804	36,306	31,396	4,910
Public Utility Services	343,044	348,044	330,295	17,749
Professional Services	155,209	196,709	145,903	50,806
Maintenance & Repair Services	60,500	139,871	136,841	3,030
Communications	131,880	159,465	139,446	20,019
Interfund Transfers	1,915,000	1,915,000	1,739,704	175,296
Capital Outlays		7,512	7,512	0
<i>Total Job and Family Services - Child Support Enforcement Agency</i>	<u>14,698,871</u>	<u>14,698,871</u>	<u>13,900,880</u>	<u>797,991</u>
<i>Job and Family Services - CSEA Contracts</i>				
Professional Services	80,215	80,215	63,755	16,460
Interfund Transfers	3,694,739	3,694,739	3,094,078	600,661
<i>Total Job and Family Services - CSEA Contracts</i>	<u>3,774,954</u>	<u>3,774,954</u>	<u>3,157,833</u>	<u>617,121</u>
<i>Total Expenditures</i>	<u>18,473,825</u>	<u>18,473,825</u>	<u>17,058,713</u>	<u>1,415,112</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(3,689,783)</u>	<u>(3,689,783)</u>	<u>(2,188,428)</u>	<u>1,501,355</u>
Other Financing Sources and Uses:				
Transfers in	2,800,000	2,800,000	2,694,336	(105,664)
<i>Total Other Financing Sources and Uses:</i>	<u>2,800,000</u>	<u>2,800,000</u>	<u>2,694,336</u>	<u>(105,664)</u>
<i>Net Change in Fund Balance</i>	<u>(889,783)</u>	<u>(889,783)</u>	<u>505,908</u>	<u>1,395,691</u>
<i>Fund Balance at Beginning of Year</i>	<u>2,393,964</u>	<u>2,393,964</u>	<u>2,393,964</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>1,164,846</u>	<u>1,164,846</u>	<u>1,164,846</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 2,669,027</u>	<u>\$ 2,669,027</u>	<u>\$ 4,064,718</u>	<u>\$ 1,395,691</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Job and Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 839,109	\$ 882,109	\$ 642,469	\$ (239,640)
Intergovernmental Revenues	50,196,018	50,196,018	43,026,820	(7,169,198)
Miscellaneous Revenues	31,634,545	31,634,545	30,605,400	(1,029,145)
<i>Total Revenues</i>	<u>82,669,672</u>	<u>82,712,672</u>	<u>74,274,689</u>	<u>(8,437,983)</u>
Expenditures:				
<i>Social Services</i>				
Job and Family Services Subfund				
<i>Job and Family Services - Shared Cost Pool</i>				
Salaries	3,013,678	2,630,845	2,630,845	0
Fringe Benefits	1,152,260	967,485	967,485	0
Operating Expenses	3,271,796	2,137,766	2,133,694	4,072
Travel & Training	109,366	73,796	69,904	3,892
Public Utility Services	144,933	133,862	125,803	8,059
Professional Services	2,203,129	2,873,438	2,850,482	22,956
Maintenance & Repair Services	199,887	51,391	33,853	17,538
Communications	95,742	138,545	97,909	40,636
Interfund Transfers	50,000	75,000	75,000	0
Capital Outlays	167,896	430,226	423,728	6,498
<i>Total Job and Family Services- Shared Cost Pool</i>	<u>10,408,687</u>	<u>9,512,354</u>	<u>9,408,703</u>	<u>103,651</u>
Job and Family Services - Family Assistance Division (FAD)				
Salaries	18,029,755	15,452,239	15,452,239	0
Fringe Benefits	8,019,721	6,365,642	6,365,642	0
Operating Expenses	2,626,263	2,660,702	2,659,808	894
Travel & Training	56,800	25,882	25,882	0
Public Utility Services	892,530	1,007,530	982,026	25,504
Professional Services	281,437	269,817	230,565	39,252
Maintenance & Repair Services	109,500	39,500	34,482	5,018
Communications	158,054	221,434	221,393	41
Interfund Transfers	130,000	130,000	124,881	5,119
Capital Outlays		5,425	3,801	1,624
<i>Total Job and Family Services - Family Assistance Division (FAD)</i>	<u>30,304,060</u>	<u>26,178,171</u>	<u>26,100,719</u>	<u>77,452</u>
Job and Family Services - Child Care Quality				
Professional Services	10,000	610	610	0
<i>Total Job and Family Services - Child Care Quality</i>	<u>10,000</u>	<u>610</u>	<u>610</u>	<u>0</u>
Job and Family Services - Food Assistance Education & Training				
Professional Services	148,405	133,405	113,464	19,941
<i>Total Job and Family Services - Food Assistance Education & Training</i>	<u>148,405</u>	<u>133,405</u>	<u>113,464</u>	<u>19,941</u>
Job and Family Services - Medicaid NET Transportation				
Professional Services	6,189,738	5,682,439	4,533,945	1,148,494
<i>Total Job and Family Services- Medicaid NET Transportation</i>	<u>\$ 6,189,738</u>	<u>\$ 5,682,439</u>	<u>\$ 4,533,945</u>	<u>\$ 1,148,494</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Job and Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
<i>Job and Family Services - TANF Contracts & Direct Services</i>				
Travel & Training	\$ 1,000	\$ 3,819,828	\$ 3,014,789	\$ 0
Professional Services	3,916,614			805,039
Interfund Transfers	355,985	161,407	86,660	74,747
<i>Total Job and Family Services- TANF Contracts & Direct Services</i>	<u>4,273,599</u>	<u>3,981,235</u>	<u>3,101,449</u>	<u>879,786</u>
<i>Job and Family Services - Title XX Block Grant</i>				
Professional Services	217,225	236,281	224,560	11,721
<i>Total Job and Family Services- Title XX Block Grant</i>	<u>217,225</u>	<u>236,281</u>	<u>224,560</u>	<u>11,721</u>
<i>Job and Family Services - Children Services Division (CSD)</i>				
Salaries	17,782,134	17,979,291	17,979,291	0
Fringe Benefits	8,068,416	6,516,755	6,508,736	8,019
Operating Expenses	254,933	264,343	250,791	13,552
Travel & Training	858,421	715,010	710,247	4,763
Public Utility Services	654,263	604,263	458,247	146,016
Professional Services	416,071	492,725	444,220	48,505
Maintenance & Repair Services	113,505	111,205	96,058	15,147
Communications	135,450	130,450	101,556	28,894
Interfund Transfers	920,000	909,270	874,198	35,072
Capital Outlays	17,727	9,409	6,681	2,728
<i>Total Job and Family Services- Children Services Division (CSD)</i>	<u>29,220,920</u>	<u>27,732,721</u>	<u>27,430,025</u>	<u>302,696</u>
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Salaries	269,580	294,581	289,457	5,124
Fringe Benefits	120,941	118,780	118,780	0
Operating Expenses	1,600	1,600	76	1,524
Travel & Training	33,500	33,500	26,248	7,252
Professional Services	10,000	10,000	3,903	6,097
Maintenance & Repair Services	500	500		500
<i>Total Job and Family Services- Wendy's Wonderful Kids</i>	<u>436,121</u>	<u>458,961</u>	<u>438,464</u>	<u>20,497</u>
<i>Business Services - Development Services</i>				
Salaries	296,170	307,870	306,015	1,855
Fringe Benefits	125,651	126,002	124,230	1,772
Operating Expenses	48,300	38,967	38,571	396
Travel & Training	30,850	10,520	8,653	1,867
Professional Services	21,660	40,303	40,236	67
Communications	6,400	4,627	4,627	0
Interfund Transfers	50,000	215	215	0
Capital Outlays	4,279	5,497	5,449	48
<i>Total Business Services - Development Services</i>	<u>\$ 583,310</u>	<u>\$ 534,001</u>	<u>\$ 527,996</u>	<u>\$ 6,005</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Job and Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amounts		
<i>Workforce Development - Workforce Development</i>					
Salaries	\$ 914,965	\$ 834,143	\$ 794,117	\$ 40,026	
Fringe Benefits	314,082	227,244	226,847	397	
Operating Expenses	241,445	448,390	425,735	22,655	
Travel & Training	50,522	41,389	41,031	358	
Professional Services	369,495	258,720	258,637	83	
Maintenance & Repair Services	45,263	44,763	43,301	1,462	
Communications	35,420	35,420	26,951	8,469	
Capital Outlays	4,500	104,500	97,699	6,801	
<i>Total Workforce Development - Workforce Development</i>	1,975,692	1,994,569	1,914,318	80,251	
<i>Workforce Development - Business Services</i>					
Salaries	1,140,913	1,041,792	993,108	48,684	
Fringe Benefits	497,082	402,298	386,156	16,142	
Operating Expenses	5,600	7,550	7,438	112	
Travel & Training	27,825	14,950	14,158	792	
Professional Services	241,130	360,595	281,710	78,885	
Communications	15,200	15,200	13,853	1,347	
Insurance		2,221	2,221	0	
Capital Outlays		15,111	13,544	1,567	
<i>Total Workforce Development - Business Services</i>	1,927,750	1,859,717	1,712,188	147,529	
<i>Workforce Development - Youth Services</i>					
Salaries	1,181,325	1,181,325	1,161,765	19,560	
Fringe Benefits	400,826	384,665	366,714	17,951	
Operating Expenses	1,175,286	1,044,771	984,693	60,078	
Travel & Training	23,700	33,058	29,432	3,626	
Professional Services	410,615	606,591	499,788	106,803	
Communications	17,750	17,750	14,335	3,415	
Interfund Transfers		150	150	0	
Capital Outlays	50,586	59,304	58,704	600	
<i>Total Workforce Development - Youth Services</i>	3,260,088	3,327,614	3,115,581	212,033	
<i>Workforce Development - Talent</i>					
Salaries	650,595	650,595	629,235	21,360	
Fringe Benefits	249,308	211,551	211,551	0	
Operating Expenses	23,238	23,238	23,182	56	
Travel & Training	17,600	17,458	8,092	9,366	
Professional Services	213,061	270,085	261,478	8,607	
Maintenance & Repair Services	45,000	17,491	17,491	0	
Communications	10,140	6,293	6,293	0	
Capital Outlays		4,418	3,956	462	
<i>Total Workforce Development - Talent</i>	1,208,942	1,201,129	1,161,278	39,851	
<i>Total Expenditures</i>	90,164,537	82,833,207	79,783,300	3,049,907	
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	\$ (7,494,865)	\$ (120,535)	\$ (5,508,611)	\$ (5,388,076)	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Job and Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Other Financing Sources and Uses:				
Transfers in	\$ 4,315,130	\$ 4,315,130	\$ 4,270,508	\$ (44,622)
<i>Total Other Financing Sources and Uses</i>	<u>4,315,130</u>	<u>4,315,130</u>	<u>4,270,508</u>	<u>(44,622)</u>
<i>Net Change in Fund Balance</i>	(3,179,735)	4,194,595	(1,238,103)	(5,432,698)
<i>Fund Balance at Beginning of Year</i>	1,695,546	1,695,546	1,695,546	0
<i>Prior Year Encumbrance Appropriated</i>	3,387,792	3,387,792	3,387,792	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,903,603</u>	<u>\$ 9,277,933</u>	<u>\$ 3,845,235</u>	<u>\$ (5,432,698)</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

ADAMHS Board Operating - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 150,000	\$ 150,000	\$ 153,255	\$ 3,255
Intergovernmental Revenues	250,000	250,000	204,588	(45,412)
Miscellaneous Revenues	105,000	105,000	113,845	8,845
<i>Total Revenues</i>	<u>505,000</u>	<u>505,000</u>	<u>471,688</u>	<u>(33,312)</u>
Expenditures:				
<i>Social Services</i>				
ADAMHS Board Operating SubFund				
Salaries	2,564,569	2,554,569	2,547,726	6,843
Fringe Benefits	920,576	920,576	845,054	75,522
Operating Expenses	495,883	495,883	442,513	53,370
Travel & Training	214,963	274,963	240,508	34,455
Public Utility Services	45,950	57,950	45,298	12,652
Professional Services	31,173,979	34,548,295	33,163,044	1,385,251
Maintenance & Repair Services	455,862	452,862	445,386	7,476
Communications	10,180	35,180	29,007	6,173
Insurance	16,000	29,684	29,684	0
Interfund Transfers	50,000	110,000	108,283	1,717
Capital Outlays	56,000	24,000	16,090	7,910
<i>Total Expenditures</i>	<u>36,003,962</u>	<u>39,503,962</u>	<u>37,912,593</u>	<u>1,591,369</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(35,498,962)</u>	<u>(38,998,962)</u>	<u>(37,440,905)</u>	<u>1,558,057</u>
Other Financing Sources and Uses:				
Transfers in	22,960,510	22,960,510	19,529,180	(3,431,330)
<i>Total Other Financing Sources and Uses:</i>	<u>22,960,510</u>	<u>22,960,510</u>	<u>19,529,180</u>	<u>(3,431,330)</u>
<i>Net Change in Fund Balance</i>	<u>(12,538,452)</u>	<u>(16,038,452)</u>	<u>(17,911,725)</u>	<u>(1,873,273)</u>
<i>Fund Balance at Beginning of Year</i>	20,409,406	20,409,406	20,409,406	0
<i>Prior Year Encumbrance Appropriated</i>	85,629	85,629	85,629	0
<i>Fund Balance at End of Year</i>	<u>\$ 7,956,583</u>	<u>\$ 4,456,583</u>	<u>\$ 2,583,310</u>	<u>\$ (1,873,273)</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Road Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
Revenues:					
Fees and Charges for Services	\$ 262,160	\$ 274,378	\$ 209,473	\$ (64,905)	
Fines and Forfeitures	332,000	332,000	224,892	(107,108)	
Intergovernmental Revenues	4,523,063	4,645,123	647,136	(3,997,987)	
Investment Earnings	276,211	276,211	667,183	390,972	
Miscellaneous Revenues	53,851	53,851	397,840	343,989	
Other Taxes	8,466,567	8,466,567	9,020,791	554,224	
Special Assessments			5,530	5,530	
<i>Total Revenues</i>	<i>13,913,852</i>	<i>14,048,130</i>	<i>11,172,845</i>	<i>(2,875,285)</i>	

Expenditures:

Environment & Public Works

Motor Vehicle License Tax 25% Discretionary Subfund

Engineer - Engineer Trust & Agency Funds

Interfund Transfers	0	79,679	79,679	0
Miscellaneous – Trust & Agency	167,123	2,025,257	807,889	1,217,368
<i>Total Engineer - Engineer Trust & Agency Funds</i>	<i>167,123</i>	<i>2,104,936</i>	<i>887,568</i>	<i>1,217,368</i>

Motor Vehicle License Tax 75% PASS Back Subfund

Engineer - Engineer Trust & Agency Funds

Miscellaneous – Trust & Agency	2,321,241	2,784,887	1,691,393	1,093,494
<i>Total Engineer - Engineer Trust & Agency Funds</i>	<i>2,321,241</i>	<i>2,784,887</i>	<i>1,691,393</i>	<i>1,093,494</i>

Ditch Maintenance Villages of Miami Subfund

Soil & Water Conservation - Soil & Water Maintenance

Capital Outlays		10,000	34	9,966
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<i>0</i>	<i>10,000</i>	<i>34</i>	<i>9,966</i>

Ditch Maintenance Chimney Springs Subfund

Soil & Water Conservation - Soil & Water Maintenance

Capital Outlays		30,000	96	29,904
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<i>0</i>	<i>30,000</i>	<i>96</i>	<i>29,904</i>

Ditch Maintenance Wolfe Creek Subfund

Soil & Water Conservation - Soil & Water Maintenance

Capital Outlays		25,000	3,261	21,739
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<i>0</i>	<i>25,000</i>	<i>3,261</i>	<i>21,739</i>

Ditch Maintenance Kingery Subfund

Soil & Water Conservation - Soil & Water Maintenance

Capital Outlays	1,364	11,364	5,688	5,676
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<i>1,364</i>	<i>11,364</i>	<i>5,688</i>	<i>5,676</i>

Ditch Maintenance Kingery North Waterway Subfund

Soil & Water Conservation - Soil & Water Maintenance

Capital Outlays		5,000	341	4,659
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<i>\$ 0</i>	<i>\$ 5,000</i>	<i>\$ 341</i>	<i>\$ 4,659</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Road Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Ditch Maintenance Horning Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	\$	\$ 20,000	\$ 13,623	\$ 6,377
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	20,000	13,623	6,377
Ditch Maintenance Routsong Subfund				
<i>Engineer - Engineer Ditch Maintenance</i>				
Operating Expenses	2,000	2,850	2,843	7
Maintenance & Repair Services	1,400	550		550
Capital Outlays	1,200	1,200		1,200
<i>Total Engineer - Engineer Ditch Maintenance</i>	4,600	4,600	2,843	1,757
Ditch Maintenance Tom's Run Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	1,655	21,865	9,812	12,053
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	1,655	21,865	9,812	12,053
Ditch Maintenance Wysong Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		20,000	3,289	16,711
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	20,000	3,289	16,711
Ditch Maintenance Marshall Sweet Potato Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		15,045	15,044	1
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	15,045	15,044	1
Ditch Maintenance Swamp Creek Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		20,210	16,560	3,650
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	20,210	16,560	3,650
Ditch Maintenance Mohler Joint County Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		96,500	88,409	8,091
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	96,500	88,409	8,091
Ditch Maintenance Pleasant Plain Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		10,000	229	9,771
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	10,000	229	9,771
Ditch Maintenance Arlington Drain Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		34	34	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	\$ 0	\$ 34	\$ 34	\$ 0

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Road Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Ditch Maintenance Shafer Carr Ditch Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	\$	10,000	\$ 1,876	\$ 8,124
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	10,000	1,876	8,124
Ditch Maintenance Wolf Creek North Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		167	167	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	167	167	0
Ditch Maintenance Butternut Volunteer Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		10,000	5,881	4,119
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	10,000	5,881	4,119
Ditch Maintenance Wolf Creek North Tile Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		5,000	201	4,799
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	5,000	201	4,799
Ditch Maintenance Waitman North Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		10,000	112	9,888
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	10,000	112	9,888
Ditch Maintenance Keeneland Drive Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		34	34	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	34	34	0
Ditch Maintenance Hardin West Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		10,000	66	9,934
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	10,000	66	9,934
Ditch Maintenance Manning Road Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		10,000	117	9,883
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	10,000	117	9,883
Ditch Maintenance Tom's Run West Group Drain Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		10,000	43	9,957
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	\$ 0	\$ 10,000	\$ 43	\$ 9,957

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Road Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Ditch Maintenance Lutheran Road Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	\$	5,073	\$ 5,072	\$ 1
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	5,073	5,072	1
Ditch Maintenance Little Farms Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		10,000	979	9,021
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	10,000	979	9,021
Ditch Maintenance Wylie Joint County Ditch Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		204	204	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	204	204	0
Ditch Maintenance Dodson Road Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		10,000	5,292	4,708
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	10,000	5,292	4,708
Ditch Maintenance Springs Run West Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		10,000	7,828	2,172
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	10,000	7,828	2,172
Ditch Maintenance Strunks Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		253	252	1
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	253	252	1
Stormwater Maintenance The Exchange at Spring Valley Subfund				
<i>Engineer - Engineer Ditch Maintenance</i>				
Capital Outlays	10,000	10,000		10,000
<i>Total Engineer - Engineer Ditch Maintenance</i>	10,000	10,000	0	10,000
Ditch Maintenance North Clayton Road				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		1,935	1,935	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	\$ 0	\$ 1,935	\$ 1,935	\$ 0

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Road Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Engineer - Engineering and Facilities</i>				
Statutory Salaries	\$ 133,461	\$ 133,461	\$ 133,461	\$ 0
Salaries	3,270,468	3,270,468	2,890,054	380,414
Fringe Benefits	1,172,523	1,172,523	1,046,414	126,109
Operating Expenses	305,954	296,189	150,212	145,977
Travel & Training	125,650	125,650	89,723	35,927
Public Utility Services	225,206	225,206	157,305	67,901
Professional Services	223,180	223,180	128,024	95,156
Maintenance & Repair Services	234,552	232,477	74,658	157,819
Communications	1,200	1,200	83	1,117
Insurance	230,000	230,000	214,689	15,311
Capital Outlays	181,395	185,765	40,480	145,285
<i>Total Engineer - Engineering and Facilities</i>	<u>6,103,589</u>	<u>6,096,119</u>	<u>4,925,103</u>	<u>1,171,016</u>
<i>Engineer - Infrastructure and Fleet</i>				
Salaries	3,844,730	3,844,730	3,603,826	240,904
Fringe Benefits	1,665,210	1,661,710	1,445,586	216,124
Operating Expenses	2,269,218	2,238,110	1,807,479	430,631
Travel & Training	14,360	14,360	1,249	13,111
Public Utility Services	3,000	3,000	1,500	1,500
Professional Services	159,964	189,467	134,635	54,832
Maintenance & Repair Services	72,770	73,345	71,859	1,486
Communications	44,520	56,520	28,208	28,312
Capital Outlays	1,339,915	1,461,975	1,309,434	152,541
Debt Service	620,938	620,938	446,846	174,092
<i>Total Engineer - Infrastructure and Fleet</i>	<u>10,034,625</u>	<u>10,164,155</u>	<u>8,850,622</u>	<u>1,313,533</u>
<i>Total Expenditures</i>	<u>18,644,197</u>	<u>21,552,381</u>	<u>16,544,008</u>	<u>5,008,373</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(4,730,345)</u>	<u>(7,504,251)</u>	<u>(5,371,163)</u>	<u>2,133,088</u>
Other Financing Sources and Uses:				
Proceeds from Notes			100,000	100,000
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>
<i>Net Change in Fund Balance</i>	<u>(4,730,345)</u>	<u>(7,504,251)</u>	<u>(5,271,163)</u>	<u>2,233,088</u>
<i>Fund Balance at Beginning of Year</i>	<u>22,602,064</u>	<u>22,602,064</u>	<u>22,602,064</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>715,554</u>	<u>715,554</u>	<u>715,554</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 18,587,273</u>	<u>\$ 15,813,367</u>	<u>\$ 18,046,455</u>	<u>\$ 2,233,088</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Revenues:				
Fees and Charges for Services	\$ 7,260,511	\$ 7,260,511	\$ 6,824,372	\$ (436,139)
Intergovernmental Revenues	14,393,446	16,323,668	15,426,052	(897,616)
Miscellaneous Revenues			247,334	247,334
<i>Total Revenues</i>	<u>21,653,957</u>	<u>23,584,179</u>	<u>22,497,758</u>	<u>(1,086,421)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Regional Dispatch Subfund				
<i>Sheriff - Administrative Support Services</i>				
Salaries	6,176,586	6,511,586	6,460,450	51,136
Fringe Benefits	2,241,397	2,010,397	2,009,970	427
Operating Expenses	570,372	570,372	557,261	13,111
Travel & Training	4,780	8,780	3,192	5,588
Public Utility Services	2,000	2,000		2,000
Professional Services	104,888	149,888	138,796	11,092
Maintenance & Repair Services	862,461	751,461	725,301	26,160
Communications	229,540	187,540	165,918	21,622
Insurance	15,000	15,000	11,456	3,544
Capital Outlays	26,459	26,459	26,154	305
<i>Total Sheriff - Administrative Support Services</i>	<u>10,233,483</u>	<u>10,233,483</u>	<u>10,098,498</u>	<u>134,985</u>
Regional Dispatch Capital Set Aside Subfund				
<i>Sheriff - Administrative Support Services</i>				
Capital Outlays	872,522	1,177,327	585,692	591,635
<i>Total Sheriff - Administrative Support Services</i>	<u>872,522</u>	<u>1,177,327</u>	<u>585,692</u>	<u>591,635</u>
Sheriff Overtime Reimbursement Subfund				
<i>Sheriff - Administrative Support Services</i>				
Salaries	150,000	300,000	279,914	20,086
Fringe Benefits	29,325	64,325	54,896	9,429
Operating Expenses	9,000	9,000		9,000
Maintenance & Repair Services	5,000	5,000		5,000
Insurance	500	500	233	267
<i>Total Sheriff - Administrative Support Services</i>	<u>193,825</u>	<u>378,825</u>	<u>335,043</u>	<u>43,782</u>
Sheriff CSB Security Contract Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	181,497	240,749	229,560	11,189
Fringe Benefits	86,480	94,100	78,098	16,002
Intergovernmental	26,873	26,873	26,873	0
Communications	240	240		240
Insurance	250	250	232	18
<i>Total Sheriff - Jail Support Services</i>	<u>\$ 295,340</u>	<u>\$ 362,212</u>	<u>\$ 334,763</u>	<u>\$ 27,449</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Sheriff Child Support Security Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	\$ 86,498	\$ 86,498	\$ 85,073	\$ 1,425
Fringe Benefits	42,834	42,834	40,990	1,844
Intergovernmental	13,436	13,436	13,436	0
Communications	120	120		120
Insurance	250	250	111	139
<i>Total Sheriff - Jail Support Services</i>	<u>143,138</u>	<u>143,138</u>	<u>139,610</u>	<u>3,528</u>
Sheriff Public Health Security Contract Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	88,998	78,998	78,456	542
Fringe Benefits	43,323	27,323	26,530	793
Intergovernmental	13,436	13,436	13,436	0
Communications	120	120		120
Insurance	250	250	95	155
<i>Total Sheriff - Jail Support Services</i>	<u>146,127</u>	<u>120,127</u>	<u>118,517</u>	<u>1,610</u>
Sheriff Job Center Security Contract Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	86,498	86,498	86,173	325
Fringe Benefits	42,834	42,834	25,633	17,201
Intergovernmental	13,436	13,436	13,436	0
Communications	120	120		120
Insurance	250	250	102	148
<i>Total Sheriff - Jail Support Services</i>	<u>143,138</u>	<u>143,138</u>	<u>125,344</u>	<u>17,794</u>
Dayton Municipal Court Security Contract				
<i>Sheriff - Jail Support Services</i>				
Salaries	611,315	605,213	6,102	
Fringe Benefits	276,143	275,616	527	
Operating Expenses	6,400	6,400	0	
Intergovernmental	121,070	121,070	0	
Communications	3,880		3,880	
Insurance	13,333	13,333	0	
Capital Outlays	52,630	51,407	1,223	
<i>Total Sheriff - Jail Support Services</i>	<u>0</u>	<u>1,084,771</u>	<u>1,073,039</u>	<u>11,732</u>
Sheriff Harrison Township Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	3,055,566	3,055,566	3,051,275	4,291
Fringe Benefits	1,285,380	1,165,380	1,155,966	9,414
Operating Expenses	15,000	149,434	141,157	8,277
Intergovernmental	200,000	200,000	200,000	0
Professional Services	816,877	667,877	665,628	2,249
Communications	77,540	77,540	64,702	12,838
Insurance	136,000	136,000	134,185	1,815
Interfund Transfers	2,000	2,000		2,000
<i>Total Sheriff - Community Support Services</i>	<u>\$ 5,588,363</u>	<u>\$ 5,453,797</u>	<u>\$ 5,412,913</u>	<u>\$ 40,884</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Sheriff Jefferson Township Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	\$ 539,763	\$ 539,763	\$ 528,393	\$ 11,370
Fringe Benefits	259,460	209,460	200,799	8,661
Operating Expenses	33,000	168,235	167,272	963
Professional Services	186,732	161,732	144,119	17,613
Communications	7,500	12,500	6,512	5,988
Insurance	25,656	25,656	25,010	646
Interfund Transfers	1,000	1,000		1,000
<i>Total Sheriff - Community Support Services</i>	<u>1,053,111</u>	<u>1,118,346</u>	<u>1,072,105</u>	<u>46,241</u>
Sheriff Jefferson Township School Resource Officer Contract				
<i>Sheriff - Community Support Services</i>				
Salaries		96,546	96,405	141
Fringe Benefits		58,888	52,005	6,883
Operating Expenses		1,600	1,600	0
Communications		480		480
Insurance		9,340	6,406	2,934
Capital Outlays		13,356		13,356
<i>Total Sheriff - Community Support Services</i>	<u>0</u>	<u>180,210</u>	<u>156,416</u>	<u>23,794</u>
Sheriff Washington Township Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	3,056,573	3,095,811	3,061,156	34,655
Fringe Benefits	1,312,567	1,182,567	1,174,552	8,015
Operating Expenses	15,000	66,867	59,444	7,423
Intergovernmental	200,000	200,000	200,000	0
Professional Services	306,207	250,717	249,949	768
Communications	64,665	53,965	45,820	8,145
Insurance	123,605	123,605	122,843	762
Interfund Transfers	2,000			0
<i>Total Sheriff - Community Support Services</i>	<u>5,080,617</u>	<u>4,973,532</u>	<u>4,913,764</u>	<u>59,768</u>
Sheriff Northland Village Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	171,045	171,045	143,928	27,117
Fringe Benefits	81,885	79,145	50,356	28,789
Operating Expenses		70,877	70,877	0
Communications	600	600		600
Insurance	6,338	6,578	6,574	4
Capital Outlays		2,500	2,450	50
<i>Total Sheriff - Community Support Services</i>	<u>259,868</u>	<u>330,745</u>	<u>274,185</u>	<u>56,560</u>
Sheriff Recycle Ohio Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	164,047	164,047	156,203	7,844
Fringe Benefits	85,640	85,640	72,239	13,401
Intergovernmental	13,705	13,705	13,705	0
Communications	491	491		491
Insurance	1,000	1,000	220	780
<i>Total Sheriff - Community Support Services</i>	<u>\$ 264,883</u>	<u>\$ 264,883</u>	<u>\$ 242,367</u>	<u>\$ 22,516</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Sheriff ODOT Litter Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	\$ 87,476	\$ 87,476	\$ 72,648	\$ 14,828
Fringe Benefits	36,535	36,535	34,728	1,807
Communications	491	491		491
Insurance	250	250	88	162
<i>Total Sheriff - Community Support Services</i>	<u>124,752</u>	<u>124,752</u>	<u>107,464</u>	<u>17,288</u>
Sheriff Centerville Wash Park Overtime Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	9,000	5,030	5,029	1
Fringe Benefits	1,980	986	985	1
Insurance	20	7	7	0
<i>Total Sheriff - Community Support Services</i>	<u>11,000</u>	<u>6,023</u>	<u>6,021</u>	<u>2</u>
Sheriff South Information Technology Subfund				
<i>Sheriff - Information Technology Support Services</i>				
Salaries	63,353	2,331	2,331	0
Fringe Benefits	36,122	4,224	4,224	0
Professional Services	8,000			0
Communications	500			0
Insurance	500			0
<i>Total Sheriff - Information Technology Support Services</i>	<u>108,475</u>	<u>6,555</u>	<u>6,555</u>	<u>0</u>
<i>Total Expenditures</i>	<u>24,518,642</u>	<u>26,101,864</u>	<u>25,002,296</u>	<u>1,099,568</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(2,864,685)</u>	<u>(2,517,685)</u>	<u>(2,504,538)</u>	<u>13,147</u>
Other Financing Sources and Uses:				
Transfers in	3,023,700	3,023,700	3,625,500	601,800
Transfers out	(578,700)	(1,180,500)	(1,180,500)	0
<i>Total Other Financing Sources and Uses</i>	<u>2,445,000</u>	<u>1,843,200</u>	<u>2,445,000</u>	<u>601,800</u>
<i>Net Change in Fund Balance</i>	<u>(419,685)</u>	<u>(674,485)</u>	<u>(59,538)</u>	<u>614,947</u>
<i>Fund Balance at Beginning of Year</i>	<u>4,894,016</u>	<u>4,894,016</u>	<u>4,894,016</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>691,461</u>	<u>691,461</u>	<u>691,461</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 5,165,792</u>	<u>\$ 4,910,992</u>	<u>\$ 5,525,939</u>	<u>\$ 614,947</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Job Center - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Fees and Charges for Services	\$ 4,005,712	\$ 4,005,712	\$ 4,155,478	\$ 149,766
Miscellaneous Revenues			104,813	104,813
<i>Total Revenues</i>	<u>4,005,712</u>	<u>4,005,712</u>	<u>4,260,291</u>	<u>254,579</u>
Expenditures:				
<i>Social Services</i>				
Job Center SubFund				
Operating Expenses	3,350,276	3,883,631	3,883,631	0
Public Utility Services	611,973	606,274	310,649	295,625
Professional Services	1,520	1,520	1,166	354
Insurance		5,700	5,687	13
<i>Total Expenditures</i>	<u>3,963,769</u>	<u>4,497,125</u>	<u>4,201,133</u>	<u>295,992</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	41,943	(491,413)	59,158	550,571
<i>Fund Balance at Beginning of Year</i>	839,894	839,894	839,894	0
<i>Prior Year Encumbrance Appropriated</i>	120,563	120,563	120,563	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,002,400</u>	<u>\$ 469,044</u>	<u>\$ 1,019,615</u>	<u>\$ 550,571</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Facilities Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	Final Budget
Revenues:				
Fees and Charges for Services	\$ 4,156,709	\$ 4,156,709	\$ 3,692,087	\$ (464,622)
Miscellaneous Revenues	4,000	4,000	35,412	31,412
<i>Total Revenues</i>	<i>4,160,709</i>	<i>4,160,709</i>	<i>3,727,499</i>	<i>(433,210)</i>
Expenditures:				
<i>General Government</i>				
Reibold Building Subfund				
<i>Facilities Management - Reibold Building</i>				
Salaries	380,572	380,572	260,644	119,928
Fringe Benefits	166,046	166,046	108,008	58,038
Operating Expenses	188,604	224,104	199,379	24,725
Travel & Training	2,510	6,600	6,590	10
Public Utility Services	786,052	786,052	678,409	107,643
Professional Services	421,038	421,038	357,056	63,982
Maintenance & Repair Services	190,379	312,129	286,958	25,171
Communications	30,081	35,491	34,516	975
Insurance	57,198	32,698	32,687	11
Capital Outlays		250	242	8
Budget Control Account	70,000			0
<i>Total Facilities Management - Reibold Building</i>	<i>2,292,480</i>	<i>2,364,980</i>	<i>1,964,489</i>	<i>400,491</i>
<i>Judicial & Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>Facilities Management - DayMont Courts Building</i>				
Salaries	283,764	283,764	261,938	21,826
Fringe Benefits	146,070	151,070	140,835	10,235
Operating Expenses	465,338	644,966	628,078	16,888
Travel & Training	1,500	2,532	2,532	0
Public Utility Services	256,316	256,316	205,655	50,661
Professional Services	57,591	57,591	52,766	4,825
Maintenance & Repair Services	98,016	123,016	110,702	12,314
Communications	2,316	2,318	1,861	457
Insurance	6,700	7,538	7,538	0
Budget Control Account	25,000			0
<i>Total Facilities Management - DayMont Courts Building</i>	<i>\$ 1,342,611</i>	<i>\$ 1,529,111</i>	<i>\$ 1,411,905</i>	<i>\$ 117,206</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Facilities Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Coroner Crime Lab Building Subfund				
<i>Facilities Management - Coroner Crime Lab Building</i>				
Salaries	\$ 79,234	\$ 99,234	\$ 94,415	\$ 4,819
Fringe Benefits	37,168	39,868	38,814	1,054
Operating Expenses	25,477	25,477	23,844	1,633
Public Utility Services	214,527	265,327	179,948	85,379
Professional Services	3,300	3,300	3,147	153
Maintenance & Repair Services	51,740	51,740	32,661	19,079
Communications	300	300		300
Insurance	13,968	13,968	2,507	11,461
Budget Control Account	80,000	6,500		6,500
<i>Total Facilities Management - Coroner Crime Lab Building</i>	<u>505,714</u>	<u>505,714</u>	<u>375,336</u>	<u>130,378</u>
Nicholas Residential Treatment Building Subfund				
<i>Facilities Management - All Other Buildings</i>				
Salaries	63,904	63,904	62,414	1,490
Fringe Benefits	25,718	25,718	17,397	8,321
Operating Expenses	51,800	157,100	152,992	4,108
Travel & Training		1,200	1,195	5
Public Utility Services	244,220	237,720	121,873	115,847
Professional Services	2,516	3,016	2,622	394
Maintenance & Repair Services	106,034	124,834	115,975	8,859
Communications	1,700	8,900	2,980	5,920
Insurance	15,000	15,000	230	14,770
Capital Outlays	3,123	3,123	2,716	407
Budget Control Account	50,000			0
<i>Total Facilities Management - All Other Buildings</i>	<u>564,015</u>	<u>640,515</u>	<u>480,394</u>	<u>160,121</u>
Regional Dispatch Center Building Subfund				
<i>Facilities Management - Regional Dispatch Building</i>				
Salaries	13,339	15,739	14,046	1,693
Fringe Benefits	5,940	5,980	5,917	63
Operating Expenses	4,500	14,300	11,223	3,077
Travel & Training		4,000	4,000	0
Public Utility Services	204,288	204,788	174,461	30,327
Professional Services	33,630	39,376	35,970	3,406
Maintenance & Repair Services	65,030	91,844	66,224	25,620
Insurance		200	197	3
<i>Total Facilities Management - Regional Dispatch Building</i>	<u>\$ 326,727</u>	<u>\$ 376,227</u>	<u>\$ 312,038</u>	<u>\$ 64,189</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Facilities Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
<i>Environment & Public Works</i>					
Spaulding Road Building Subfund					
<i>Facilities Management - Spaulding Road Building</i>					
Operating Expenses	\$ 21,806	\$ 46,770	\$ 41,974	\$ 4,796	
Travel & Training		1,200	1,195	5	
Professional Services		1,100	1,064	36	
Maintenance & Repair Services	253,001	235,701	220,478	15,223	
Insurance		36	36	0	
<i>Total Facilities Management - Spaulding Road Building</i>	<u>274,807</u>	<u>284,807</u>	<u>264,747</u>	<u>20,060</u>	
<i>Social Services</i>					
Stillwater Center Contract Subfund					
<i>Facilities Management - Stillwater Center Building</i>					
Salaries	170,014	170,014	150,611	19,403	
Fringe Benefits	82,420	82,420	79,045	3,375	
Operating Expenses	110,366	110,366	75,768	34,598	
Travel & Training	1,500	1,500		1,500	
Professional Services	4,200	8,730	8,353	377	
Maintenance & Repair Services	131,918	131,918	105,536	26,382	
Communications	780	6,322	954	5,368	
Insurance	6,000	30,600	30,560	40	
Capital Outlays		1,800	1,756	44	
Budget Control Account	15,000	3,128		3,128	
<i>Total Facilities Management - Stillwater Center Building</i>	<u>522,198</u>	<u>546,798</u>	<u>452,583</u>	<u>94,215</u>	
Children Services Board Contract Subfund					
<i>Facilities Management - Children Services Building</i>					
Salaries	126,946	161,946	137,035	24,911	
Fringe Benefits	45,483	51,983	44,073	7,910	
Operating Expenses	58,926	95,446	92,631	2,815	
Professional Services	191,111	191,112	167,377	23,735	
Maintenance & Repair Services	103,060	103,060	47,153	55,907	
Communications	1,000	1,000	126	874	
Insurance	9,200	33,719	33,719	0	
Capital Outlays		63,480	62,486	994	
Budget Control Account	80,000			0	
<i>Total Facilities Management - Children Services Building</i>	<u>615,726</u>	<u>701,746</u>	<u>584,600</u>	<u>117,146</u>	
<i>Total Expenditures</i>	<u>\$ 6,444,278</u>	<u>\$ 6,949,898</u>	<u>\$ 5,846,092</u>	<u>\$ 1,103,806</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Facilities Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	\$ (2,283,569)	\$ (2,789,189)	\$ (2,118,593)	\$ 670,596
Other Financing Sources and Uses:				
Transfers in	2,524,800	2,524,800	2,204,800	(320,000)
Transfers out	(448,382)	(1,496,382)	(1,496,382)	0
<i>Total Other Financing Sources and Uses</i>	<u>2,076,418</u>	<u>1,028,418</u>	<u>708,418</u>	<u>(320,000)</u>
<i>Net Change in Fund Balance</i>	(207,151)	(1,760,771)	(1,410,175)	350,596
<i>Fund Balance at Beginning of Year</i>	3,635,488	3,635,488	3,635,488	0
<i>Prior Year Encumbrance Appropriated</i>	713,645	713,645	713,645	0
<i>Fund Balance at End of Year</i>	<u>\$ 4,141,982</u>	<u>\$ 2,588,362</u>	<u>\$ 2,938,958</u>	<u>\$ 350,596</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amounts		
Revenues:					
Fees and Charges for Services	\$ 9,528,599	\$ 9,931,099	\$ 11,454,548	\$ 1,523,449	
Fines and Forfeitures	604,666	604,666	520,870	(83,796)	
Intergovernmental Revenues	4,338,331	4,769,858	5,234,177	464,319	
Investment Earnings	286,215	286,215	383,550	97,335	
Licenses and Permits	3,886,589	3,935,389	2,608,177	(1,327,212)	
Miscellaneous Revenues	441,933	447,933	359,645	(88,288)	
Other Taxes	3,000,000	4,339,500	4,084,348	(255,152)	
Property Taxes	3,840,000	3,840,000	4,622,895	782,895	
<i>Total Revenues</i>	<i>25,926,333</i>	<i>28,154,660</i>	<i>29,268,210</i>	<i>1,113,550</i>	
Expenditures:					
<i>General Government</i>					
Internet Auction Administration Subfund					
<i>Purchasing & Central Services - Central Services</i>					
Salaries	71,424	71,424	68,219	3,205	
Fringe Benefits	42,473	42,473	36,226	6,247	
Operating Expenses	19,200	19,200	14,900	4,300	
Public Utility Services	1,000	1,000	616	384	
Professional Services	66,573	107,923	101,984	5,939	
Maintenance & Repair Services	3,000	3,000	297	2,703	
Communications	1,500	1,500	1,326	174	
Insurance	1,600	1,600	135	1,465	
<i>Total Purchasing & Central Services - Central Services</i>	<i>206,770</i>	<i>248,120</i>	<i>223,703</i>	<i>24,417</i>	
Emergency Management Operating Subfund					
<i>Risk Safety & Emergency Management-Emergency Management Agency</i>					
Salaries	219,706	219,706	209,667	10,039	
Fringe Benefits	104,539	106,539	98,986	7,553	
Operating Expenses	218,528	233,713	222,438	11,275	
Travel & Training	3,250	3,250	2,193	1,057	
Professional Services	28,810	63,125	56,272	6,853	
Maintenance & Repair Services	1,100	1,100	106	994	
Communications	11,533	14,883	14,049	834	
Insurance	800	800	423	377	
<i>Total Risk Safety & Emergency Management-Emergency Management Agency</i>	<i>588,266</i>	<i>643,116</i>	<i>604,134</i>	<i>38,982</i>	
Auditor License Bureau Deputy Registrar Subfund					
<i>Auditor-Auditor</i>					
Salaries	197,873	197,873	145,328	52,545	
Fringe Benefits	131,390	131,390	91,756	39,634	
Operating Expenses	16,082	16,082	15,181	901	
Professional Services	1,795	1,795	1,662	133	
Communications	200	200	88	112	
Insurance	320	320	235	85	
<i>Total Auditor-Auditor</i>	<i>\$ 347,660</i>	<i>\$ 347,660</i>	<i>\$ 254,250</i>	<i>\$ 93,410</i>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
DETAC Treasurer Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	\$ 586,970	\$ 586,970	\$ 465,351	\$ 121,619
Fringe Benefits	197,181	197,181	147,791	49,390
Operating Expenses	17,240	19,240	11,862	7,378
Travel & Training	22,200	22,200	1,706	20,494
Intergovernmental	1,600,000	2,147,738	2,147,738	0
Professional Services	411,818	388,229	270,423	117,806
Maintenance & Repair Services	4,105	4,105	1,386	2,719
Communications	24,900	44,900	11,339	33,561
Insurance	1,200	2,790	2,790	0
<i>Total Treasurer-Treasurer</i>	2,865,614	3,413,353	3,060,386	352,967
Treasurer's Prepayment Interest Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	137,125	137,125	125,179	11,946
Fringe Benefits	43,727	43,727	42,866	861
Operating Expenses	500	500	479	21
Travel & Training	5,000	500		500
Professional Services	45,793	50,293	49,541	752
Maintenance & Repair Services	714	714		714
Communications	52,722	52,699	148	52,551
Insurance	200	223	223	0
<i>Total Treasurer-Treasurer</i>	285,781	285,781	218,436	67,345
Treasurer Tax Certificate Administration Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	75,398	75,398	75,308	90
Fringe Benefits	29,202	29,202	21,325	7,877
Professional Services	56,828	56,828	44,777	12,051
Maintenance & Repair Services	210	210		210
Communications	118,982	118,982	87,739	31,243
Insurance	150	150	130	20
<i>Total Treasurer-Treasurer</i>	280,770	280,770	229,279	51,491
Judicial & Law Enforcement				
Criminal Justice Information System Subfund				
<i>Strategic Initiatives-Criminal Justice Council</i>				
Operating Expenses	2,800	2,800		2,800
Professional Services	1,048,290	1,045,290	584,366	460,924
Maintenance & Repair Services	13,048	12,873	1,758	11,115
Communications	3,200	6,200	477	5,723
Insurance	200	375	375	0
<i>Total Strategic Initiatives-Criminal Justice Council</i>	\$ 1,067,538	\$ 1,067,538	\$ 586,976	\$ 480,562

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Dog and Kennel Subfund				
<i>Animal Resources - Animal Control</i>				
Salaries	\$ 1,658,731	\$ 1,658,731	\$ 1,543,822	\$ 114,909
Fringe Benefits	701,643	675,043	539,188	135,855
Operating Expenses	319,137	347,137	324,623	22,514
Travel & Training	18,973	14,973	5,586	9,387
Public Utility Services	172,295	195,262	177,589	17,673
Professional Services	310,512	330,538	312,941	17,597
Maintenance & Repair Services	82,037	85,637	67,015	18,622
Communications	31,840	31,840	29,414	2,426
Insurance	60,000	6,006		6,006
Interfund Transfers	29,200	29,200	21,630	7,570
Capital Outlays		13,201	12,985	216
<i>Total Animal Resources - Animal Control</i>	<u>3,384,368</u>	<u>3,387,568</u>	<u>3,034,793</u>	<u>352,775</u>
<i>Animal Resources - Animal Rescue</i>				
Salaries	529,453	583,553	580,260	3,293
Fringe Benefits	259,014	259,014	254,585	4,429
Operating Expenses	28,180	31,669	29,188	2,481
Travel & Training	6,100	2,171	2,171	0
Professional Services	21,682	23,682	22,897	785
Maintenance & Repair Services	10,555	33,555	32,920	635
Communications	19,798	18,738	13,237	5,501
Insurance	30,000	253,076	253,076	0
Capital Outlays		349,000		349,000
<i>Total Animal Resources - Animal Rescue</i>	<u>904,782</u>	<u>1,554,458</u>	<u>1,188,334</u>	<u>366,124</u>
<i>Animal Resources - Animal Licensing</i>				
Operating Expenses	19,000	20,335	20,335	0
Intergovernmental	6,200	6,200	5,274	926
Professional Services	45,260	56,725	54,848	1,877
Communications	3,400	5,542	5,542	0
Interfund Transfers	61,333	57,391	57,359	32
<i>Total Animal Resources - Animal Licensing</i>	<u>135,193</u>	<u>146,193</u>	<u>143,358</u>	<u>2,835</u>
Caring Program Animal Shelter Subfund				
<i>Animal Resources - Animal Control</i>				
Salaries	13,109	14,099	13,729	370
Fringe Benefits	6,423	6,381	6,210	171
Operating Expenses	2,900	2,900	1,371	1,529
Public Utility Services	1,700	1,700	1,429	271
Professional Services	23,069	23,111	12,191	10,920
Insurance	100	100	26	74
<i>Total Animal Resources - Animal Control</i>	<u>\$ 47,301</u>	<u>\$ 48,291</u>	<u>\$ 34,956</u>	<u>\$ 13,335</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
DETAC Prosecutor Subfund				
<i>Prosecutor-Prosecutor</i>				
Salaries	\$ 726,437	\$ 726,437	\$ 683,688	\$ 42,749
Fringe Benefits	276,437	276,437	229,933	46,504
Operating Expenses	26,785	25,285	7,189	18,096
Travel & Training	4,630	6,130	2,336	3,794
Public Utility Services		250	228	22
Professional Services	502,900	501,550	209,627	291,923
Maintenance & Repair Services	2,170	2,170	1,507	663
Communications	8,800	8,800	5,416	3,384
Insurance	300	1,400	1,098	302
<i>Total Prosecutor-Prosecutor</i>	<u>1,548,459</u>	<u>1,548,459</u>	<u>1,141,022</u>	<u>407,437</u>
Prosecutor's Pretrial Diversion Program Subfund				
<i>Prosecutor-Prosecutor</i>				
Fringe Benefits	400	400		400
Operating Expenses	10,620	10,620	39	10,581
Professional Services	9,400	9,400	933	8,467
Maintenance & Repair Services	9,580	9,580	7,567	2,013
Communications	5,000	5,000	2,728	2,272
<i>Total Prosecutor-Prosecutor</i>	<u>35,000</u>	<u>35,000</u>	<u>11,267</u>	<u>23,733</u>
County Prosecutor Victim Witness Account Subfund				
<i>Prosecutor-Prosecutor</i>				
Operating Expenses	500	500		500
<i>Total Prosecutor-Prosecutor</i>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
Coroner's Special Lab Fee Account Subfund				
<i>Coroner-Coroner</i>				
Salaries	1,869,970	1,841,501	1,785,094	56,407
Fringe Benefits	589,286	582,092	467,873	114,219
Operating Expenses	456,782	448,102	342,747	105,355
Travel & Training	26,650	21,500	21,120	380
Public Utility Services	7,000	7,700	7,057	643
Professional Services	184,522	164,082	149,084	14,998
Maintenance & Repair Services	103,647	149,347	140,091	9,256
Communications	5,300	8,570	8,012	558
Insurance	3,000	3,000	2,591	409
Capital Outlays	20,822	63,422	8,012	55,410
<i>Total Coroner-Coroner</i>	<u>\$ 3,266,979</u>	<u>\$ 3,289,316</u>	<u>\$ 2,931,681</u>	<u>\$ 357,635</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Alternative Dispute Resolution Subfund				
<i>Shared</i>				
Salaries	\$ 162,845	\$ 162,845	\$ 90,067	\$ 72,778
Fringe Benefits	76,314	76,314	48,344	27,970
Operating Expenses	500	500		500
Travel & Training	1,000	1,000		1,000
Professional Services	142,250	140,250	109,720	30,530
Communications	900	900		900
<i>Total Common Pleas Court General - Common Pleas Court Shared</i>	<u>383,809</u>	<u>381,809</u>	<u>248,131</u>	<u>133,678</u>
Common Pleas Automation Fees Subfund				
<i>Clerk of Courts - Clerk of Courts General Division</i>				
Salaries	171,264	171,264	101,903	69,361
Fringe Benefits	50,254	50,254	24,629	25,625
Operating Expenses	20,000	30,000	21,679	8,321
Travel & Training	12,352	12,352	7,494	4,858
Professional Services	60,346	50,346	1,861	48,485
Maintenance & Repair Services	108,594	108,594	78,009	30,585
Capital Outlays	18,200	18,200	17,626	574
<i>Total Clerk of Courts - Clerk of Courts General Division</i>	<u>441,010</u>	<u>441,010</u>	<u>253,201</u>	<u>187,809</u>
Budget Control Account				
<i>Clerk of Courts - Common Pleas Administration</i>				
Operating Expenses		20,000	17,111	2,889
Maintenance & Repair Services	<u>220,000</u>	<u>200,000</u>	<u>136,004</u>	<u>63,996</u>
<i>Total Clerk of Courts - Common Pleas Administration</i>	<u>220,000</u>	<u>220,000</u>	<u>153,115</u>	<u>66,885</u>
Common Pleas Special Project Fees Subfund				
<i>Clerk of Courts - Common Pleas Administration</i>				
Salaries	90,616	90,616	88,714	1,902
Fringe Benefits	14,514	17,515	17,351	164
Travel & Training	6,000	2,914	2,904	10
Professional Services	125	210	210	0
<i>Total Clerk of Courts - Common Pleas Administration</i>	<u>111,255</u>	<u>111,255</u>	<u>109,179</u>	<u>2,076</u>
Juvenile Court-Juvenile Court Intervention Center				
Salaries	78,697			0
Fringe Benefits	28,966	393	393	0
Operating Expenses		19,807	15,618	4,189
Professional Services		10,400	210	10,190
Maintenance & Repair Services	27,983	65,546	63,239	2,307
Interfund Transfers		32,000	32,000	0
Capital Outlays		7,500		7,500
<i>Total Juvenile Court-Juvenile Court Intervention Center</i>	<u>\$ 135,646</u>	<u>\$ 135,646</u>	<u>\$ 111,460</u>	<u>\$ 24,186</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Actual Amounts		Variance with Final Budget
	Original	Final			
Common Pleas Court Probation Services Subfund					
<i>Domestic Relations Court-Domestic Relations Child Support</i>					
Operating Expenses	\$	\$	1,205	\$ 1,205	\$ 0
Travel & Training		51,500	31,190	28,123	3,067
Interfund Transfers			19,105	19,105	0
<i>Total Domestic Relations Court-Domestic Relations Child Support</i>		51,500	51,500	48,433	3,067
Common Pleas Technology Advancement Subfund					
<i>Probate Court-Probate Court</i>					
Salaries		87,460	100,960	100,363	597
Fringe Benefits		68,190	54,690	51,076	3,614
Professional Services		500	500	420	80
<i>Total Probate Court-Probate Court</i>		156,150	156,150	151,859	4,291
Juvenile Detention Education Program Subfund					
<i>Juvenile Court- Juvenile Court Education Operations</i>					
Salaries		1,335,312	1,509,415	1,486,037	23,378
Fringe Benefits		486,916	546,916	534,769	12,147
Operating Expenses		17,000	21,445	20,360	1,085
Travel & Training		3,425	5,425	4,670	755
Professional Services		57,600	56,576	55,785	791
Insurance		600	1,624	1,624	0
Capital Outlays			152,937	152,937	0
<i>Operations</i>		1,900,853	2,294,338	2,256,182	38,156
Juvenile Court Automation Fees Subfund					
<i>Juvenile Court - Juvenile Court Administration</i>					
Capital Outlays		20,000	20,000	20,000	0
<i>Total Juvenile Court - Juvenile Court Administration</i>		20,000	20,000	20,000	0
Juvenile Court Legal Research Fees Subfund					
<i>Juvenile Court - Juvenile Court Administration</i>					
Operating Expenses		10,000	10,000		10,000
<i>Total Juvenile Court - Juvenile Court Administration</i>		10,000	10,000	0	10,000
Juvenile Court Special Project Fee Subfund					
<i>Juvenile Court - Juvenile Court Administration</i>					
Operating Expenses		10,000	10,000		10,000
Professional Services			45,000	45,000	0
<i>Total Juvenile Court - Juvenile Court Administration</i>	\$	10,000	\$ 55,000	\$ 45,000	\$ 10,000

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Juvenile Court Human Services Levy Contracts Subfund				
<i>Juvenile Court - Juvenile Court Probation Operations</i>				
Salaries	\$ 600,828	\$ 584,828	\$ 562,471	\$ 22,357
Fringe Benefits	201,012	217,012	215,205	1,807
Operating Expenses	45,823	45,823	13,102	32,721
Travel & Training	19,100	19,100	68	19,032
Professional Services	119,590	119,130	66,336	52,794
Communications	3,500	3,500	1,852	1,648
Insurance	312	772	772	0
<i>Total Juvenile Court - Juvenile Court Probation Operations</i>	<u>990,165</u>	<u>990,165</u>	<u>859,806</u>	<u>130,359</u>
Juvenile Court Probation IV E Subfund				
Salaries	667,305	677,054	677,054	0
Fringe Benefits	319,931	310,182	276,825	33,357
Operating Expenses	9,500	9,500	5,652	3,848
Travel & Training	4,218	4,218	4,210	8
Professional Services	131,500	131,500	106,033	25,467
Communications	8,904	8,904	3,644	5,260
Insurance	700	700		700
<i>Total Juvenile Court - Juvenile Court Probation Operations</i>	<u>1,142,058</u>	<u>1,142,058</u>	<u>1,073,418</u>	<u>68,640</u>
Nicholas Residential Treatment Center Subfund				
<i>Juvenile Court - Juvenile Court NRTC Operations</i>				
Salaries	1,581,778	1,872,699	1,872,699	0
Fringe Benefits	658,855	617,934	578,872	39,062
Operating Expenses	155,755	150,711	144,503	6,208
Travel & Training	7,243	7,243	4,803	2,440
Public Utility Services	9,617	9,617	2,262	7,355
Professional Services	13,902	11,884	8,687	3,197
Maintenance & Repair Services	16,994	12,634	9,995	2,639
Communications	25,088	30,066	30,066	0
Insurance		4,136		4,136
Capital Outlays		2,308	2,308	0
<i>Total Juvenile Court - Juvenile Court NRTC Operations</i>	<u>2,469,232</u>	<u>2,719,232</u>	<u>2,654,195</u>	<u>65,037</u>
Domestic Relations Automation Fees Subfund				
<i>Clerk of Courts - Clerk of Courts Domestic Relations</i>				
Salaries	12,414	12,414		12,414
Fringe Benefits	4,296	4,296	62	4,234
Operating Expenses	4,000	4,000	2,191	1,809
Travel & Training	3,288	3,288	327	2,961
Professional Services	1,675	1,675	1,123	552
Maintenance & Repair Services	16,271	16,271	13,857	2,414
Capital Outlays	3,350	3,350	2,990	360
<i>Total Clerk of Courts - Clerk of Courts Domestic Relations</i>	<u>\$ 45,294</u>	<u>\$ 45,294</u>	<u>\$ 20,550</u>	<u>\$ 24,744</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
E Filing Fees Subfund					
<i>Domestic Relations - Domestic Relations Court</i>					
Operating Expenses	\$ 4,500	\$ 4,500	\$ 3,302	\$ 1,198	
Professional Services	3,439	55,339	53,980	1,359	
Maintenance & Repair Services	26,420	25,420	14,861	10,559	
Interfund Transfers	10,000	11,000	11,000	0	
Capital Outlays		15,100	15,071	29	
<i>Total Domestic Relations - Domestic Relations Court</i>	<u>44,359</u>	<u>111,359</u>	<u>98,214</u>	<u>13,145</u>	
<i>Domestic Relations - Domestic Relations Court</i>					
Professional Services	6,000	6,000	0	6,000	
<i>Total Domestic Relations - Domestic Relations Court</i>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>	
Domestic Relations Special Project Fees Subfund					
<i>Domestic Relations - Domestic Relations Court</i>					
Travel & Training	3,350	3,350	716	2,634	
Professional Services	1,150	1,150	158	992	
<i>Total Domestic Relations - Domestic Relations Court</i>	<u>4,500</u>	<u>4,500</u>	<u>874</u>	<u>3,626</u>	
Probate Court Dispute Resolution Subfund					
<i>Probate Court - Probate Court</i>					
Salaries	51,468	51,468	51,393	75	
Fringe Benefits	10,855	10,855	10,784	71	
Travel & Training	4,100	4,100	56	4,044	
Professional Services	2,544	2,544	532	2,012	
<i>Total Probate Court - Probate Court</i>	<u>68,967</u>	<u>68,967</u>	<u>62,765</u>	<u>6,202</u>	
Probate Court Automation Fees Subfund					
<i>Probate Court - Probate Court</i>					
Salaries	64,319	65,669	65,161	508	
Fringe Benefits	23,020	27,880	25,928	1,952	
Operating Expenses	500	500		500	
Travel & Training	1,000	140		140	
Professional Services	90,735	89,385	89,007	378	
Maintenance & Repair Services	261	261		261	
Communications	1,000	1,000	322	678	
<i>Total Probate Court - Probate Court</i>	<u>180,835</u>	<u>184,835</u>	<u>180,418</u>	<u>4,417</u>	
Probate Court Legal Research Fees Subfund					
<i>Probate Court - Probate Court</i>					
Salaries	65,283	65,283	61,998	3,285	
Fringe Benefits	26,847	26,847	18,066	8,781	
Operating Expenses	14,582	14,189	11,438	2,751	
Professional Services	317	710	697	13	
<i>Total Probate Court - Probate Court</i>	<u>\$ 107,029</u>	<u>\$ 107,029</u>	<u>\$ 92,199</u>	<u>\$ 14,830</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Probate Court Special Projects Subfund				
<i>Probate Court - Probate Court</i>				
Fringe Benefits	\$ 1,000	\$ 1,000	\$ 675	\$ 325
Travel & Training	30,478	30,478	21,165	9,313
Professional Services	40,623	40,623	1,279	39,344
Maintenance & Repair Services	79,640	124,960	89,320	35,640
<i>Total Probate Court - Probate Court</i>	<u>151,741</u>	<u>197,061</u>	<u>112,439</u>	<u>84,622</u>
Indigent Guardianship Subfund				
<i>Probate Court - Probate Court</i>				
Travel & Training	750	750	0	750
Professional Services	98,480	98,480	86,006	12,474
<i>Total Probate Court - Probate Court</i>	<u>99,230</u>	<u>99,230</u>	<u>86,006</u>	<u>13,224</u>
County Municipal Court - County Municipal Court				
Professional Services	50,095	50,095	108	49,987
<i>Total County Municipal Court - County Municipal Court</i>	<u>50,095</u>	<u>50,095</u>	<u>108</u>	<u>49,987</u>
County Municipal Court Automation Clerk Subfund				
<i>Clerk of Courts - Clerk of Courts Municipal Court</i>				
Salaries	47,181	53,181	51,810	1,371
Fringe Benefits	26,056	26,056	25,933	123
Operating Expenses	20,992	20,992	20,744	248
Travel & Training	5,400	5,400	1,935	3,465
Professional Services	32,324	32,324	29,515	2,809
Maintenance & Repair Services	20,891	20,891	16,343	4,548
Communications	21,050	31,050	30,624	426
Capital Outlays	39,166	39,166	23,752	15,414
<i>Total Clerk of Courts - Clerk of Courts Municipal Court</i>	<u>213,060</u>	<u>229,060</u>	<u>200,656</u>	<u>28,404</u>
County Municipal Court Automation Legal Research Subfund				
<i>County Municipal Court - County Municipal Court Shared Account</i>				
Operating Expenses	1,175	1,175		1,175
Travel & Training	2,750	2,750		2,750
Professional Services	105	105	96	9
<i>Total County Municipal Court - County Municipal Court Shared Account</i>	<u>\$ 4,030</u>	<u>\$ 4,030</u>	<u>\$ 96</u>	<u>\$ 3,934</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
County Municipal Court Special Projects Subfund				
<i>County Municipal Court - County Municipal Court</i>				
Salaries	\$ 325,986	\$ 322,686	\$ 276,334	\$ 46,352
Fringe Benefits	84,869	88,169	87,253	916
Operating Expenses	9,248	9,248	2,311	6,937
Travel & Training	25,177	25,177	6,331	18,846
Professional Services	14,066	14,066	2,096	11,970
Maintenance & Repair Services	18,431	12,431	2,892	9,539
Communications	14,260	20,260	18,465	1,795
Interfund Transfers	50,000	50,000	50,000	0
Capital Outlays	24,479	24,479	10,156	14,323
<i>Total County Municipal Court - County Municipal Court</i>	<u>566,516</u>	<u>566,516</u>	<u>455,838</u>	<u>110,678</u>
Indigent Drivers Interlock Alcohol Monitor Subfund				
<i>County Municipal Court - County Municipal Court</i>				
Professional Services	20,135	20,135	1,543	18,592
<i>Total County Municipal Court - County Municipal Court</i>	<u>20,135</u>	<u>20,135</u>	<u>1,543</u>	<u>18,592</u>
County Municipal Court Probation Services Subfund				
<i>County Municipal Court - County Municipal Court</i>				
Salaries	52,674	52,644	52,588	56
Fringe Benefits	9,902	9,932	9,916	16
Professional Services	290	302	302	0
Insurance	130	118		118
<i>Total County Municipal Court - County Municipal Court</i>	<u>62,996</u>	<u>62,996</u>	<u>62,806</u>	<u>190</u>
Court of Appeals Special Projects Subfund				
<i>Court of Appeals - Court of Appeals</i>				
Travel & Training		564	540	24
Professional Services	350	350	295	55
<i>Total Court of Appeals - Court of Appeals</i>	<u>350</u>	<u>914</u>	<u>835</u>	<u>79</u>
County Law Library Resources Fund Subfund				
<i>Law Library Resources - Law Library</i>				
Salaries	269,288	269,288	265,843	3,445
Fringe Benefits	102,883	102,883	99,426	3,457
Operating Expenses	243,758	243,976	199,382	44,594
Travel & Training	2,000	2,000	565	1,435
Intergovernmental	12,000	12,000	8,024	3,976
Professional Services	9,195	9,478	5,132	4,346
Maintenance & Repair Services	2,000	2,000	19	1,981
Communications	6,000	6,000	4,076	1,924
Insurance	1,500	1,500	1,075	425
Capital Outlays		847	847	0
<i>Total Law Library Resources - Law Library</i>	<u>\$ 648,624</u>	<u>\$ 649,972</u>	<u>\$ 584,389</u>	<u>\$ 65,583</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amounts		
Forensic Crime Laboratory Subfund					
<i>Miami Valley Regional Crime Lab - Miami Valley Regional Crime Lab</i>					
Salaries	\$ 1,102,903	\$ 1,102,903	\$ 1,045,927	\$ 56,976	
Fringe Benefits	403,005	403,005	362,433	40,572	
Operating Expenses	184,232	179,732	163,049	16,683	
Travel & Training	29,463	29,463	19,630	9,833	
Professional Services	47,225	47,225	38,329	8,896	
Maintenance & Repair Services	180,400	180,400	149,852	30,548	
Communications	17,040	17,040	13,679	3,361	
Insurance	4,800	9,300	6,544	2,756	
<i>Total Miami Valley Regional Crime Lab - Miami Valley Regional Crime Lab</i>	<u>1,969,068</u>	<u>1,969,068</u>	<u>1,799,443</u>	<u>169,625</u>	
Jail Commissary Subfund					
<i>Sheriff - Jail Support Services</i>					
Salaries	289,496	349,496	305,155	44,341	
Fringe Benefits	124,164	164,164	131,335	32,829	
Operating Expenses	184,109	159,109	157,379	1,730	
Public Utility Services	8,000	8,000		8,000	
Professional Services	154,000	41,400	29,779	11,621	
Maintenance & Repair Services	570	570		570	
Insurance		600	594	6	
Capital Outlays	104,595	576,595	247,503	329,092	
<i>Total Sheriff - Jail Support Services</i>	<u>864,934</u>	<u>1,299,934</u>	<u>871,745</u>	<u>428,189</u>	
Sheriff's Concealed Handgun License Fund Subfund					
<i>Sheriff - Administrative Support Services</i>					
Salaries	155,687	155,687	78,803	76,884	
Fringe Benefits	44,809	44,809	12,924	31,885	
Operating Expenses	61,571	61,571	48,871	12,700	
Professional Services	117,830	117,830	57,935	59,895	
Maintenance & Repair Services	1,500	1,500		1,500	
Insurance	500	500	246	254	
<i>Total Sheriff - Administrative Support Services</i>	<u>381,897</u>	<u>381,897</u>	<u>198,779</u>	<u>183,118</u>	
OPOTA Professional Training Program Subfund					
<i>Sheriff - Personnel Support Services</i>					
Travel & Training	1,200	91,200	61,214	29,986	
<i>Total Sheriff - Personnel Support Services</i>	<u>1,200</u>	<u>91,200</u>	<u>61,214</u>	<u>29,986</u>	
Sheriff Seized Assets Federal Seizures Subfund					
<i>Sheriff - Personnel Support Services</i>					
Operating Expenses	163,500	163,100	113,965	49,135	
Professional Services		14,000	13,200	800	
Maintenance & Repair Services	40,000	43,000	10,229	32,771	
Interfund Transfers		51,217	14,057	37,160	
Capital Outlays		241,400	201,032	40,368	
<i>Total Sheriff - Personnel Support Services</i>	<u>\$ 203,500</u>	<u>\$ 512,717</u>	<u>\$ 352,483</u>	<u>\$ 160,234</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
RANGE Law Enforcement Trust Funds Subfund					
<i>Sheriff - Community Support Services</i>					
Operating Expenses	\$ 60,200	\$ 79,200	\$ 64,024	\$ 15,176	
Travel & Training	5,400	5,400	2,000	3,400	
Intergovernmental		71,984	44,816	27,168	
Professional Services	3,400	9,850	5,875	3,975	
Maintenance & Repair Services	3,600	4,900	4,841	59	
Communications	9,000	9,000	4,793	4,207	
Insurance		69	69	0	
Interfund Transfers	2,000	1,930		1,930	
Capital Outlays		1,182	1,182	0	
<i>Total Sheriff - Community Support Services</i>	<u>83,600</u>	<u>183,515</u>	<u>127,600</u>	<u>55,915</u>	
RANGE Mandatory Drug Fines Subfund					
<i>Sheriff - Community Support Services</i>					
Professional Services		3,562	970	2,592	
<i>Total Sheriff - Community Support Services</i>	<u>0</u>	<u>3,562</u>	<u>970</u>	<u>2,592</u>	
Community & Economic Development					
Hotel Motel Tax Administration Subfund					
<i>Office of Management & Budget - Office of Management & Budget</i>					
Salaries	95,810	99,911	99,911	0	
Fringe Benefits	25,683	26,253	26,253	0	
Operating Expenses	2,017,316	2,895,319	2,895,038	281	
Travel & Training	200			0	
Professional Services	1,800	9,295	9,295	0	
Communications	1,320	354	354	0	
Insurance	1,000	2,767	2,767	0	
<i>Total Office of Management & Budget - Office of Management & Budget</i>	<u>2,143,129</u>	<u>3,033,899</u>	<u>3,033,618</u>	<u>281</u>	
<i>Facilities Management - Courthouse Square</i>					
Salaries	85,297	85,297	83,877	1,420	
Fringe Benefits	44,885	44,885	33,327	11,558	
Operating Expenses	9,056	9,056	6,003	3,053	
Public Utility Services	50,317	50,317	25,800	24,517	
Professional Services	41,102	41,102	29,687	11,415	
Maintenance & Repair Services	9,908	9,908	9,472	436	
Communications	1,200	1,200		1,200	
Insurance	5,000	5,000	2,995	2,005	
<i>Total Facilities Management - Courthouse Square</i>	<u>\$ 246,765</u>	<u>\$ 246,765</u>	<u>\$ 191,161</u>	<u>\$ 55,604</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
<i>Facilities Management - Memorial Hall</i>					
Salaries	\$ 0	\$ 65,000	\$ 10,168	\$ 54,832	
Fringe Benefits		36,559	4,768	31,791	
Operating Expenses		11,000	6,150	4,850	
Public Utility Services		76,000	72,786	3,214	
Professional Services		35,000	31,045	3,955	
Maintenance & Repair Services		111,041	73,244	37,797	
<i>Total Facilities Management - Memorial Hall</i>	<u>0</u>	<u>334,600</u>	<u>198,161</u>	<u>136,439</u>	
<i>Community & Economic Development - Community & Economic Development Administration</i>					
Operating Expenses	25,000	25,000	22,737	2,263	
Professional Services	677,034	672,934	656,037	16,897	
Insurance	2,000	6,100	6,100	0	
<i>Total Community & Economic Development - Community & Economic Development Administration</i>	<u>704,034</u>	<u>704,034</u>	<u>684,874</u>	<u>19,160</u>	
<i>Building Regulations Subfund</i>					
<i>Community & Economic Development - Building Regulations</i>					
Salaries	1,406,614	1,283,732	1,082,733	200,999	
Fringe Benefits	480,840	421,640	334,181	87,459	
Operating Expenses	260,832	499,314	369,733	129,581	
Travel & Training	18,532	8,232	5,091	3,141	
Professional Services	365,638	464,027	374,244	89,783	
Maintenance & Repair Services	163,162	163,162	161,605	1,557	
Communications	23,200	23,200	20,541	2,659	
Insurance	13,500	21,811	21,811	0	
Capital Outlays	34,515	74,715	71,069	3,646	
<i>Total Community & Economic Development - Building Regulations</i>	<u>2,766,833</u>	<u>2,959,833</u>	<u>2,441,008</u>	<u>518,825</u>	
<i>BusinessFirst! Subfund</i>					
<i>Community & Economic Development - Economic Development</i>					
Operating Expenses	4,700	4,700		4,700	
Travel & Training	9,450	9,450	65	9,385	
Professional Services	29,350	29,325	22,295	7,030	
Insurance		25	25	0	
<i>Total Community & Economic Development - Economic Development</i>	<u>43,500</u>	<u>43,500</u>	<u>22,385</u>	<u>21,115</u>	
<i>Plat and Site Review Subfund</i>					
<i>Community & Economic Development - Economic Development</i>					
Professional Services	1,500	1,500	180	1,320	
<i>Total Community & Economic Development - Economic Development</i>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 180</u>	<u>\$ 1,320</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Building Regulations Undisbursed State Share of Fees Subfund				
<i>Community & Economic Development - Building Regulations</i>				
Intergovernmental	\$	\$ 53,800	\$ 41,442	\$ 12,358
<i>Total Community & Economic Development - Building Regulations</i>	0	53,800	41,442	12,358
<i>Environment & Public Works</i>				
HB 592 District Planning Fee Subfund				
<i>Environmental Services - Solid Waste Fees</i>				
Salaries	551,294	591,294	552,800	38,494
Fringe Benefits	258,193	273,193	244,483	28,710
Operating Expenses	312,582	312,582	213,108	99,474
Travel & Training	24,210	24,210	14,236	9,974
Public Utility Services	104,352	89,352	31,890	57,462
Intergovernmental	676,162	693,262	536,438	156,824
Professional Services	1,534,793	1,477,693	1,346,178	131,515
Maintenance & Repair Services	26,201	26,201	4,279	21,922
Communications	6,150	6,150	3,001	3,149
Insurance	4,640	4,640	1,971	2,669
Interfund Transfers	270,097	270,097	264,883	5,214
Capital Outlays	28,656	28,656	8,656	20,000
<i>Total Environmental Services - Solid Waste Fees</i>	3,797,330	3,797,330	3,221,923	575,407
Development Fee Subfund				
<i>Environmental Services - Solid Waste Fees</i>				
Professional Services	80,000	80,000		80,000
<i>Total Environmental Services - Solid Waste Fees</i>	80,000	80,000	0	80,000
<i>Social Services</i>				
Homeless Solutions Administration Subfund				
<i>Human Services Planning & Development - HSPD Administration</i>				
Salaries	225,158	159,183	20,942	138,241
Fringe Benefits	78,260	78,260	20,753	57,507
Operating Expenses	3,072	2,573	625	1,948
Travel & Training	17,650	15,900	3,811	12,089
Professional Services	42,100	106,051	103,781	2,270
Maintenance & Repair Services	500	250		250
Communications	1,900	2,079	2,079	0
Insurance	1,500	5,844	5,844	0
Interfund Transfers	18,000	18,000		18,000
<i>Total Human Services Planning & Development - HSPD Administration</i>	\$ 388,140	\$ 388,140	\$ 157,835	\$ 230,305

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
<i>Human Services Planning & Development - Homeless Services</i>				
Professional Services	\$ 3,192,340	\$ 3,192,340	\$ 2,680,614	\$ 511,726
<i>Total Human Services Planning & Development - Homeless Services</i>	3,192,340	3,192,340	2,680,614	511,726
Victims of Domestic Violence Subfund				
<i>Human Services Planning & Development - HSPD Program</i>				
Professional Services	96,926	96,926	93,500	3,426
<i>Total Human Services Planning & Development - HSPD Program</i>	96,926	96,926	93,500	3,426
JFS Frail and Elderly Services Subfund				
<i>Job and Family Services - Special Areas</i>				
Salaries	55,484	62,484	61,149	1,335
Fringe Benefits	21,060	21,060	21,031	29
Operating Expenses	100	1,900	783	1,117
Travel & Training	9,765	6,665	3,420	3,245
Professional Services	5,750	8,803,964	8,799,262	4,702
Insurance	10,000	10,000	1,421	8,579
<i>Total Job and Family Services - Special Areas</i>	102,159	8,906,073	8,887,066	19,007
<i>Total Expenditures</i>	42,347,275	55,712,912	48,672,291	7,040,621
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(16,420,942)	(27,558,252)	(19,404,081)	8,154,171
Other Financing Sources and Uses:				
Advances in		500,000	500,000	0
Advances out		(500,000)	(500,000)	0
Transfers in	10,756,636	20,070,772	19,053,186	(1,017,586)
Transfers out	(856,871)	(1,269,284)	(1,129,287)	139,997
<i>Total Other Financing Sources and Uses</i>	9,899,765	18,801,488	17,923,899	(877,589)
<i>Net Change in Fund Balance</i>	(6,521,177)	(8,756,764)	(1,480,182)	7,276,582
<i>Fund Balance at Beginning of Year</i>	47,471,009	47,471,009	47,471,009	0
<i>Prior Year Encumbrance Appropriated</i>	2,062,435	2,062,435	2,062,435	0
<i>Fund Balance at End of Year</i>	<u>\$ 43,012,267</u>	<u>\$ 40,776,680</u>	<u>\$ 48,053,262</u>	<u>\$ 7,276,582</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Other Entities MCLEPC - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Revenues:				
Intergovernmental Revenues	\$	\$	\$ 62,594	\$ 62,594
<i>Total Revenues</i>	<i>0</i>	<i>0</i>	<i>62,594</i>	<i>62,594</i>
Expenditures:				
<i>General Government</i>				
Montgomery County Local Emergency Planning Committee				
<i>Risk Safety &Emergency Management - Emergency Management Agency</i>				
Professional Services		5,700	5,635	65
<i>Total Expenditures</i>	<i>0</i>	<i>5,700</i>	<i>5,635</i>	<i>65</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<i>0</i>	<i>(5,700)</i>	<i>56,959</i>	<i>62,659</i>
<i>Fund Balance at Beginning of Year</i>	<i>52,800</i>	<i>52,800</i>	<i>52,800</i>	
<i>Fund Balance at End of Year</i>	<u><i>\$ 52,800</i></u>	<u><i>\$ 47,100</i></u>	<u><i>\$ 109,759</i></u>	<u><i>\$ 62,659</i></u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Revenues:				
Special Assessments	\$ 20,868	\$ 20,868	\$ 21,167	\$ 299
<i>Total Revenues</i>	<i>20,868</i>	<i>20,868</i>	<i>21,167</i>	<i>299</i>
Expenditures:				
Debt Service				
Manning Road Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held</i>				
Internal Borrowing				
Debt Service	2,296	2,296	2,296	0
<i>Total Manning Road Ditch Assessment</i>	<i>2,296</i>	<i>2,296</i>	<i>2,296</i>	<i>0</i>
Hardin Road Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held</i>				
Internal Borrowing				
Debt Service	1,879	1,879	1,878	1
<i>Total Hardin Road Ditch Assessment</i>	<i>1,879</i>	<i>1,879</i>	<i>1,878</i>	<i>1</i>
Tom's Run Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held</i>				
Internal Borrowing				
Debt Service	1,351	1,351	1,351	0
<i>Total Tom's Run Ditch Assessment</i>	<i>1,351</i>	<i>1,351</i>	<i>1,351</i>	<i>0</i>
Lutheran Rd Group Drain Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held</i>				
Internal Borrowing				
Debt Service	1,889	1,889	1,889	0
<i>Total Lutheran Rd Group Drain Ditch Assessment</i>	<i>1,889</i>	<i>1,889</i>	<i>1,889</i>	<i>0</i>
Little Farms Group Drain Ditch Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held</i>				
Internal Borrowing				
Debt Service	3,961	3,961	3,960	1
<i>Total Little Farms Group Drain Ditch Assessment</i>	<i>3,961</i>	<i>3,961</i>	<i>3,960</i>	<i>1</i>
Dodson Road Group Drainage Project Assessment				
<i>Auditor - Debt Service Administration For Treasurer- held</i>				
Internal Borrowing				
Debt Service	3,258	3,258	3,258	0
<i>Total Dodson Road Group Drainage Project Assessment</i>	<i>3,258</i>	<i>3,258</i>	<i>3,258</i>	<i>0</i>
Spring Run W Group Drainage Project				
<i>Auditor - Debt Service Administration For Treasurer- held</i>				
Internal Borrowing				
Debt Service	1,681	1,681	1,681	0
<i>Total Spring Run W Group Drainage Project</i>	<i>1,681</i>	<i>1,681</i>	<i>1,681</i>	<i>0</i>
Strunks Group Drainage Project				
<i>Auditor - Debt Service Administration For Treasurer- held</i>				
Internal Borrowing				
Debt Service	4,549	4,549	4,549	0
<i>Total Strunks Group Drainage Project</i>	<i>4,549</i>	<i>4,549</i>	<i>4,549</i>	<i>0</i>
<i>Total Expenditures</i>	<i>\$ 20,864</i>	<i>\$ 20,864</i>	<i>\$ 20,862</i>	<i>\$ 2</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	\$ 4	\$ 4	\$ 305	\$ 301
Other Financing Sources and Uses:				
Transfers in			1,150	1,150
Transfers out		(1,150)	(1,150)	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(1,150)</u>	<u>0</u>	<u>1,150</u>
<i>Net Change in Fund Balance</i>	4	(1,146)	307	1,453
<i>Fund Balance at Beginning of Year</i>	51,659	51,659	51,659	0
<i>Fund Balance at End of Year</i>	<u>\$ 51,663</u>	<u>\$ 50,513</u>	<u>\$ 51,966</u>	<u>\$ 1,453</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Water and Sewer Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Revenues:				
Special Assessments	\$ 95,133	\$ 95,133	\$ 109,279	\$ 14,146
<i>Total Revenues</i>	<i>95,133</i>	<i>95,133</i>	<i>109,279</i>	<i>14,146</i>
Expenditures:				
Debt Service				
Centerville Forest Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	23,612	23,612	23,611	1
<i>Total Centerville Forest Sewer Assessment</i>	<i>23,612</i>	<i>23,612</i>	<i>23,611</i>	<i>1</i>
Homestretch Road Water Main Assessment				
<i>Internal Borrowing</i>				
Debt Service	3,156	3,156	3,154	2
<i>Total Homestretch Road Water Main Assessment</i>	<i>3,156</i>	<i>3,156</i>	<i>3,154</i>	<i>2</i>
Wald Waldrum Brantly Water Main Assessment				
<i>Internal Borrowing</i>				
Debt Service	12,163	12,163	12,163	0
<i>Total Wald Waldrum Brantly Water Main Assessment</i>	<i>12,163</i>	<i>12,163</i>	<i>12,163</i>	<i>0</i>
Airway Road Water Main Assessment				
<i>Internal Borrowing</i>				
Debt Service	2,382	2,382	2,382	0
<i>Total Airway Road Water Main Assessment</i>	<i>2,382</i>	<i>2,382</i>	<i>2,382</i>	<i>0</i>
Airway Road Sanitary Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	2,093	2,093	2,093	0
<i>Total Airway Road Sanitary Sewer Assessment</i>	<i>2,093</i>	<i>2,093</i>	<i>2,093</i>	<i>0</i>
Bigger Lane Water Main Assessment				
<i>Internal Borrowing</i>				
Debt Service	6,027	6,027	6,026	1
<i>Total Bigger Lane Water Main Assessment</i>	<i>6,027</i>	<i>6,027</i>	<i>6,026</i>	<i>1</i>
Bigger Lane Sanitary Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	5,993	5,993	5,993	0
<i>Total Bigger Lane Sanitary Sewer Assessment</i>	<i>5,993</i>	<i>5,993</i>	<i>5,993</i>	<i>0</i>
Centerwood Lane Water Main Assessment				
<i>Internal Borrowing</i>				
Debt Service	5,157	5,157	5,156	1
<i>Total Centerwood Lane Water Main Assessment</i>	<i>5,157</i>	<i>5,157</i>	<i>5,156</i>	<i>1</i>
Jack's Lane Pump Station Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	18,914	18,914	18,914	0
<i>Total Jack's Lane Pump Station Sewer Assessment</i>	<i>\$ 18,914</i>	<i>\$ 18,914</i>	<i>\$ 18,914</i>	<i>\$ 0</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Water and Sewer Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
McKenna Gorman Sanitary Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	\$ 8,447	\$ 8,447	\$ 8,447	\$ 0
<i>Total McKenna Gorman Sanitary Sewer Assessment</i>	<u>8,447</u>	<u>8,447</u>	<u>8,447</u>	<u>0</u>
Archer Maltbie Slagle Sanitary Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	7,186	7,186	7,185	1
<i>Total Archer Maltbie Slagle Sanitary Sewer Assessment</i>	<u>7,186</u>	<u>7,186</u>	<u>7,185</u>	<u>1</u>
<i>Total Expenditures</i>	<u>95,130</u>	<u>95,130</u>	<u>95,124</u>	<u>6</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	3	3	14,155	14,152
<i>Fund Balance at Beginning of Year</i>	160,844	160,844	160,844	0
<i>Fund Balance at End of Year</i>	<u>\$ 160,847</u>	<u>\$ 160,847</u>	<u>\$ 174,999</u>	<u>\$ 14,152</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Juvenile Detention Center Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
	\$	\$	\$	
Revenues:				
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Juvenile Detention Center Debt				
<i>Auditor - General Obligation Debt Service</i>				
Debt Service	2,556,650	2,556,650	2,556,650	0
Total Expenditures	2,556,650	2,556,650	2,556,650	0
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,556,650)	(2,556,650)	(2,556,650)	0
Other Financing Sources and Uses				
Transfers in	2,556,650	2,556,650	2,556,651	1
Total Other Financing Sources and Uses:	2,556,650	2,556,650	2,556,651	1
<i>Net Change in Fund Balance</i>	0	0	1	1
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$ 0	\$ 0	\$ 1	\$ 1

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Regional Dispatch Center Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
	\$	\$	\$	
Revenues:				
	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
<i>Debt Service</i>				
2020 Regional Dispatch Building				
<i>Auditor - Special Obligation Debt Service</i>				
Debt Service	367,262	367,262	367,262	0
<i>Total Expenditures</i>	367,262	367,262	367,262	0
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(367,262)	(367,262)	(367,262)	0
Other Financing Sources and Uses:				
Transfers in	367,262	367,262	367,262	0
<i>Total Other Financing Sources and Uses</i>	367,262	367,262	367,262	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	2,393	2,393	2,393	0
<i>Fund Balance at End of Year</i>	\$ 2,393	\$ 2,393	\$ 2,393	\$ 0

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Parking Facilities - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,266,600	\$ 1,266,600	\$ 1,432,079	\$ 165,479
Other Revenues			144	144
<i>Total Revenues</i>	<u>1,266,600</u>	<u>1,266,600</u>	<u>1,432,223</u>	<u>165,623</u>
Expenses:				
Parking Facilities				
<i>Central Services</i>				
Salaries	105,049	154,049	142,986	11,063
Fringe Benefits	74,322	85,943	80,716	5,227
Operating Expenses	170,515	178,315	169,046	9,269
Public Utility Services	35,624	51,624	42,452	9,172
Professional Services	206,262	362,762	311,594	51,168
Maintenance & Repair Services	214,235	209,235	137,510	71,725
Communications	4,900	9,900	9,455	445
Insurance	43,000	24,000	14,945	9,055
Capital Outlays	<u>127,204</u>	<u>127,204</u>		<u>127,204</u>
<i>Total Expenses</i>	<u>981,111</u>	<u>1,203,032</u>	<u>908,704</u>	<u>294,328</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>285,489</u>	<u>63,568</u>	<u>523,519</u>	<u>459,951</u>
Financing Sources and Uses:				
Advances out	(300,000)	(300,000)	(300,000)	0
Transfers out	(338,700)	(338,700)	(338,700)	0
<i>Total Other Financing Sources and Uses</i>	<u>(638,700)</u>	<u>(638,700)</u>	<u>(638,700)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(353,211)</u>	<u>(575,132)</u>	<u>(115,181)</u>	<u>459,951</u>
<i>Fund Balance at Beginning of Year</i>	1,500,916	1,500,916	1,500,916	0
<i>Prior Year Encumbrance Appropriated</i>	89,994	89,994	89,994	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,237,699</u>	<u>\$ 1,015,778</u>	<u>\$ 1,475,729</u>	<u>\$ 459,951</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 19,061,777	\$ 20,965,577	\$ 21,146,407	\$ 180,830
Other Revenues	18,620	608,964	624,860	15,896
<i>Total Revenues</i>	<i>19,080,397</i>	<i>21,574,541</i>	<i>21,771,267</i>	<i>196,726</i>
Expenses:				
Stillwater Center				
<i>Direct Care</i>				
Salaries	9,144,865	7,765,029	7,517,322	247,707
Fringe Benefits	4,109,067	3,321,047	2,957,532	363,515
Operating Expenses	87,816	96,616	86,088	10,528
Travel & Training	3,220	3,220	347	2,873
Professional Services	2,077,574	6,467,226	6,229,950	237,276
Maintenance & Repair Services	75,421	75,421	52,094	23,327
Communications	10,250	10,250	8,646	1,604
Interfund Transfers	79,000	79,000	76,281	2,719
<i>Total Direct Care</i>	<i>15,587,213</i>	<i>17,817,809</i>	<i>16,928,260</i>	<i>889,549</i>
<i>Protected Costs</i>				
Operating Expenses	1,938,032	2,272,532	2,131,620	140,912
Public Utility Services	401,735	473,935	442,328	31,607
Professional Services	99,021	99,021	67,600	31,421
<i>Total Protected Costs</i>	<i>2,438,788</i>	<i>2,845,488</i>	<i>2,641,548</i>	<i>203,940</i>
<i>Indirect Care</i>				
Salaries	2,097,946	2,097,946	2,097,683	263
Fringe Benefits	927,313	845,313	784,911	60,402
Operating Expenses	1,422,389	1,643,857	1,472,795	171,062
Travel & Training	21,160	17,160	1,440	15,720
Professional Services	963,393	1,258,243	1,160,367	97,876
Maintenance & Repair Services	177,720	177,720	149,181	28,539
Communications	37,195	57,737	54,458	3,279
Insurance	31,500	31,500	29,889	1,611
Interfund Transfers	536,952	536,952	520,474	16,478
<i>Total Indirect Care</i>	<i>6,215,568</i>	<i>6,666,428</i>	<i>6,271,198</i>	<i>395,230</i>
<i>Cost of Ownership</i>				
Operating Expenses	55,521	59,411	56,338	3,073
Capital Outlays	154,395	1,242,426	1,200,680	41,746
<i>Total Cost of Ownership</i>	<i>209,916</i>	<i>1,301,837</i>	<i>1,257,018</i>	<i>44,819</i>
<i>Stillwater HSL One Time Initiatives</i>				
Maintenance & Repair Services	10,000	10,000	4,800	5,200
Capital Outlays	674,433	709,326	690,602	18,724
<i>Total Stillwater HSL One Time Initiatives</i>	<i>\$ 684,433</i>	<i>\$ 719,326</i>	<i>\$ 695,402</i>	<i>\$ 23,924</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	Final Budget
Stillwater Center Capital				
<i>Stillwater Center</i>				
Capital Outlays	\$ 55,000	\$ 55,000	\$ 0	\$ 55,000
<i>Total Stillwater Center</i>	<u>55,000</u>	<u>55,000</u>	<u>0</u>	<u>55,000</u>
Stillwater Center Fundraising				
<i>Stillwater Center</i>				
Operating Expenses	3,400			0
Professional Services	4,700	96		96
<i>Total Stillwater Center</i>	<u>8,100</u>	<u>96</u>	<u>0</u>	<u>96</u>
Stillwater Children's Trust Fund				
<i>Stillwater Center</i>				
Operating Expenses	3,000	3,000	2,068	932
Professional Services	4,000	3,000		3,000
Capital Outlays		1,000	1,000	0
<i>Total Stillwater Center</i>	<u>7,000</u>	<u>7,000</u>	<u>3,068</u>	<u>3,932</u>
GO REF 2010 Stillwater Center Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	689,100	689,100	689,100	0
<i>Total Enterprise Debt Service</i>	<u>689,100</u>	<u>689,100</u>	<u>689,100</u>	<u>0</u>
<i>Total Expenses</i>	<u>25,895,118</u>	<u>30,102,084</u>	<u>28,485,594</u>	<u>1,616,490</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(6,814,721)</u>	<u>(8,527,543)</u>	<u>(6,714,327)</u>	<u>1,813,216</u>
Financing Sources and Uses:				
Transfers in	5,259,839	6,294,732	5,755,830	(538,902)
Transfers out	(767,450)	(1,766,450)	(1,764,150)	2,300
<i>Total Other Financing Sources and Uses</i>	<u>4,492,389</u>	<u>4,528,282</u>	<u>3,991,680</u>	<u>(536,602)</u>
<i>Net Change in Fund Balance</i>	<u>(2,322,332)</u>	<u>(3,999,261)</u>	<u>(2,722,647)</u>	<u>1,276,614</u>
<i>Fund Balance at Beginning of Year</i>	<u>7,380,437</u>	<u>7,380,437</u>	<u>7,380,437</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>1,383,605</u>	<u>1,383,605</u>	<u>1,383,605</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 6,441,710</u>	<u>\$ 4,764,781</u>	<u>\$ 6,041,395</u>	<u>\$ 1,276,614</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 58,726,239	\$ 58,726,239	\$ 58,477,964	\$ (248,275)
Other Revenues	1,140,230	1,140,231	1,547,622	407,391
Other Nonoperating Revenues			32,323	32,323
<i>Total Revenues</i>	<u>59,866,469</u>	<u>59,866,470</u>	<u>60,057,909</u>	<u>191,439</u>
Expenses:				
Greater Moraine Beavercreek Sewer				
<i>Environmental Services Administration</i>				
Salaries	181,862	171,862	170,749	1,113
Fringe Benefits	73,836	73,836	61,698	12,138
Operating Expenses	151,326	211,326	97,829	113,497
Travel & Training	45,028	45,028	15,182	29,846
Professional Services	47,231	47,231	22,663	24,568
Maintenance & Repair Services	22,406	17,406	507	16,899
Communications	12,535	14,335	12,820	1,515
Interfund Transfers	110,019	110,019	102,902	7,117
<i>Total Environmental Services Administration</i>	<u>644,243</u>	<u>691,043</u>	<u>484,350</u>	<u>206,693</u>
<i>Financial Services</i>				
Salaries	277,554	277,554	264,454	13,100
Fringe Benefits	107,766	107,766	103,524	4,242
Operating Expenses	314,401	131,401	109,288	22,113
Travel & Training	36,642	36,642	21,104	15,538
Professional Services	304,302	304,302	110,216	194,086
Maintenance & Repair Services	96	96		96
Communications	4,332	4,332	1,945	2,387
Insurance	427,494	577,494	571,795	5,699
Debt Service	10,161	10,161		10,161
<i>Total Financial Services</i>	<u>1,482,748</u>	<u>1,449,748</u>	<u>1,182,326</u>	<u>267,422</u>
<i>Customer Services</i>				
Salaries	501,569	401,569	391,103	10,466
Fringe Benefits	228,549	228,549	183,812	44,737
Operating Expenses	573,040	573,040	445,778	127,262
Travel & Training	14,662	14,662	3,017	11,645
Professional Services	247,279	247,279	88,012	159,267
Maintenance & Repair Services	5,099	5,099	3,250	1,849
Communications	28,706	32,406	29,067	3,339
Capital Outlays	202	202		202
<i>Total Customer Services</i>	<u>\$ 1,599,106</u>	<u>\$ 1,502,806</u>	<u>\$ 1,144,039</u>	<u>\$ 358,767</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget	
<i>Engineering Services</i>					
Salaries	\$ 1,041,742	\$ 611,742	\$ 574,165	\$ 37,577	
Fringe Benefits	408,084	250,084	220,573	29,511	
Operating Expenses	50,845	195,845	179,521	16,324	
Travel & Training	45,233	45,233	2,156	43,077	
Professional Services	190,868	15,358	12,222	3,136	
Maintenance & Repair Services	1,480	6,480	1,387	5,093	
Communications	890	890	291	599	
<i>Total Engineering Services</i>	<u>1,739,142</u>	<u>1,125,632</u>	<u>990,315</u>	<u>135,317</u>	
<i>Utility Management Services</i>					
Salaries	386,202	771,202	747,447	23,755	
Fringe Benefits	156,570	266,570	258,770	7,800	
Operating Expenses	385,890	405,890	290,072	115,818	
Travel & Training	18,902	18,902	5,981	12,921	
Public Utility Services	203,635	203,635	127,608	76,027	
Professional Services	726,870	728,870	674,939	53,931	
Maintenance & Repair Services	649,849	709,849	693,091	16,758	
Communications	13,997	21,897	14,158	7,739	
Interfund Transfers	34,124	34,124		34,124	
Capital Outlays	194,353	194,353	154,288	40,065	
<i>Total Utility Management Services</i>	<u>2,770,392</u>	<u>3,355,292</u>	<u>2,966,354</u>	<u>388,938</u>	
<i>Meter Services</i>					
Salaries	445,160	470,160	454,599	15,561	
Fringe Benefits	190,377	220,377	205,141	15,236	
Operating Expenses	677,164	655,164	460,305	194,859	
Travel & Training	10,927	9,727	228	9,499	
Professional Services	16,722	19,922	13,454	6,468	
Maintenance & Repair Services	37,721	57,721	51,816	5,905	
Communications	1,223	1,223	932	291	
Capital Outlays	58,800	60,800	59,157	1,643	
<i>Total Meter Services</i>	<u>1,438,094</u>	<u>1,495,094</u>	<u>1,245,632</u>	<u>249,462</u>	
<i>Field Services</i>					
Salaries	2,294,080	2,294,080	2,279,258	14,822	
Fringe Benefits	988,944	988,944	948,350	40,594	
Operating Expenses	928,976	1,116,976	759,385	357,591	
Travel & Training	107,467	107,467	21,873	85,594	
Public Utility Services	21,490,628	21,387,928	20,272,827	1,115,101	
Professional Services	113,955	113,955	54,903	59,052	
Maintenance & Repair Services	2,169,552	1,674,552	1,483,082	191,470	
Communications	5,400	5,400	4,977	423	
Capital Outlays	79,300	184,000	176,112	7,888	
Debt Service	2,046,750	2,046,750	1,999,764	46,986	
<i>Total Field Services</i>	<u>\$ 30,225,052</u>	<u>\$ 29,920,052</u>	<u>\$ 28,000,531</u>	<u>\$ 1,919,521</u>	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
<i>Wastewater Treatment Plants</i>				
Salaries	\$ 2,115,137	\$ 2,460,137	\$ 2,446,296	\$ 13,841
Fringe Benefits	871,792	979,792	943,093	36,699
Operating Expenses	1,327,013	1,355,107	1,107,551	247,556
Travel & Training	25,977	25,977	5,197	20,780
Public Utility Services	3,950,588	3,975,588	3,606,273	369,315
Professional Services	217,459	192,459	56,165	136,294
Maintenance & Repair Services	562,536	562,536	446,919	115,617
Communications	16,251	21,251	11,998	9,253
Capital Outlays	351,723	326,264	203,303	122,961
Debt Service	952,198	1,063,208	1,061,101	2,107
<i>Total Wastewater Treatment Plants</i>	<u>10,390,674</u>	<u>10,962,319</u>	<u>9,887,896</u>	<u>1,074,423</u>
<i>Lab Services</i>				
Salaries	402,513	382,513	311,987	70,526
Fringe Benefits	154,589	154,589	128,568	26,021
Operating Expenses	77,889	73,254	39,975	33,279
Travel & Training	6,828	6,828	755	6,073
Public Utility Services	6,500	6,500		6,500
Professional Services	34,731	34,731	18,113	16,618
Maintenance & Repair Services	40,000	40,000	14,968	25,032
Communications	2,229	4,729	2,646	2,083
Capital Outlays	71,876	71,876	53,682	18,194
<i>Total Lab Services</i>	<u>797,155</u>	<u>775,020</u>	<u>570,694</u>	<u>204,326</u>
<i>Field Maintenance</i>				
Salaries	437,425	437,425	418,447	18,978
Fringe Benefits	160,009	160,009	147,909	12,100
Operating Expenses	328,175	328,175	94,306	233,869
Travel & Training	10,183	10,183	605	9,578
Public Utility Services	291,448	291,448	230,134	61,314
Professional Services	61,053	61,053	7,946	53,107
Maintenance & Repair Services	154,936	154,936	73,137	81,799
Communications		2,600	1,325	1,275
Capital Outlays	93,687	93,687	224	93,463
<i>Total Field Maintenance</i>	<u>1,536,916</u>	<u>1,539,516</u>	<u>974,033</u>	<u>565,483</u>
<i>Fleet Services</i>				
Operating Expenses	37,500	37,500	129	37,371
<i>Total Fleet Services</i>	<u>37,500</u>	<u>37,500</u>	<u>129</u>	<u>37,371</u>
<i>Dayton Water Sewer Permit Fees</i>				
<i>Environmental Services Administration</i>				
Operating Expenses		36,960		36,960
<i>Total Environmental Services Administration</i>	<u>0</u>	<u>36,960</u>	<u>0</u>	<u>36,960</u>
<i>SA 16 USDA Phillipsburg Sewer Project Loan</i>				
<i>Enterprise Debt Service</i>				
Debt Service	85,887	85,888	85,822	66
<i>Total Enterprise Debt Service</i>	<u>\$ 85,887</u>	<u>\$ 85,888</u>	<u>\$ 85,822</u>	<u>\$ 66</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	
REV 08 Caylor Rd Sewer Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	\$ 76,784	\$ 76,784	\$ 76,784	\$ 0
<i>Total Enterprise Debt Service</i>	<u>76,784</u>	<u>76,784</u>	<u>76,784</u>	<u>0</u>
<i>Total Expenses</i>	<u>52,823,693</u>	<u>53,053,654</u>	<u>47,608,905</u>	<u>5,444,749</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>7,042,776</u>	<u>6,812,816</u>	<u>12,449,004</u>	<u>5,636,188</u>
Financing Sources and Uses:				
Advances out				(61)
Transfers in				352
Transfers out	(3,938,600)	(19,594,568)	(19,594,568)	0
<i>Total Other Financing Sources and Uses</i>	<u>(3,938,600)</u>	<u>(19,594,568)</u>	<u>(19,594,277)</u>	<u>291</u>
<i>Net Change in Fund Balance</i>	<u>3,104,176</u>	<u>(12,781,752)</u>	<u>(7,145,273)</u>	<u>5,636,479</u>
<i>Fund Balance at Beginning of Year</i>	<u>28,621,215</u>	<u>28,621,215</u>	<u>28,621,215</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>4,988,815</u>	<u>4,988,815</u>	<u>4,988,815</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 36,714,206</u>	<u>\$ 20,828,278</u>	<u>\$ 26,464,757</u>	<u>\$ 5,636,479</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	Final Budget
Revenues:				
Charges for Services	\$ 54,607,325	\$ 55,107,325	\$ 54,899,318	\$ (208,007)
Other Revenues	534,238	616,568	694,984	78,416
Other Nonoperating Revenues			5,109	5,109
<i>Total Revenues</i>	<u>55,141,563</u>	<u>55,723,893</u>	<u>55,599,411</u>	<u>(124,482)</u>
Expenses:				
Greater Moraine Beavercreek Water				
<i>Environmental Services Administration</i>				
Salaries	275,065	245,065	214,537	30,528
Fringe Benefits	114,569	98,569	78,259	20,310
Operating Expenses	25,166	25,166	9,452	15,714
Travel & Training	46,650	29,150	18,815	10,335
Professional Services	45,536	45,536	21,865	23,671
Maintenance & Repair Services	18,370	12,370	7,368	5,002
Communications	10,265	15,565	12,423	3,142
Interfund Transfers	115,661	115,661	82,330	33,331
<i>Total Environmental Services Administration</i>	<u>651,282</u>	<u>587,082</u>	<u>445,049</u>	<u>142,033</u>
<i>Financial Services</i>				
Salaries	283,332	283,332	272,035	11,297
Fringe Benefits	109,610	109,610	105,995	3,615
Operating Expenses	270,250	116,403	100,270	16,133
Travel & Training	36,996	30,996	17,520	13,476
Professional Services	265,693	163,693	150,365	13,328
Maintenance & Repair Services	69	69		69
Communications	4,680	4,680	1,791	2,889
Insurance	248,062	328,062	325,033	3,029
Debt Service	10,000	10,000		10,000
<i>Total Financial Services</i>	<u>1,228,692</u>	<u>1,046,845</u>	<u>973,009</u>	<u>73,836</u>
<i>Customer Services</i>				
Salaries	522,041	472,041	434,985	37,056
Fringe Benefits	237,122	237,122	198,865	38,257
Operating Expenses	548,303	588,303	474,658	113,645
Travel & Training	12,526	12,526	3,067	9,459
Public Utility Services		500		500
Professional Services	226,904	186,904	108,583	78,321
Maintenance & Repair Services	4,166	4,166	3,250	916
Communications	23,846	33,546	28,420	5,126
Capital Outlays	210	210		210
<i>Total Customer Services</i>	<u>\$ 1,575,118</u>	<u>\$ 1,535,318</u>	<u>\$ 1,251,828</u>	<u>\$ 283,490</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	Final Budget
<i>Engineering Services</i>				
Salaries	\$ 1,019,083	\$ 624,083	\$ 589,269	\$ 34,814
Fringe Benefits	393,286	248,286	228,535	19,751
Operating Expenses	54,231	139,231	104,111	35,120
Travel & Training	41,936	41,936	3,329	38,607
Professional Services	176,789	29,289	13,997	15,292
Maintenance & Repair Services	3,020	8,020	3,297	4,723
Communications	819	819	464	355
Capital Outlays	1,700	1,700	570	1,130
<i>Total Engineering Services</i>	<u>1,690,864</u>	<u>1,093,364</u>	<u>943,572</u>	<u>149,792</u>
<i>Utility Management Services</i>				
Salaries	404,191	864,191	834,670	29,521
Fringe Benefits	163,777	308,777	295,691	13,086
Operating Expenses	216,396	331,396	297,480	33,916
Travel & Training	19,722	19,722	7,571	12,151
Public Utility Services	188,284	200,131	126,210	73,921
Professional Services	761,269	752,769	682,940	69,829
Maintenance & Repair Services	648,904	710,904	682,012	28,892
Communications	14,703	23,103	15,045	8,058
Interfund Transfers	35,874	35,874		35,874
Capital Outlays	169,230	169,230	117,390	51,840
<i>Total Utility Management Services</i>	<u>2,622,350</u>	<u>3,416,097</u>	<u>3,059,009</u>	<u>357,088</u>
<i>Meter Services</i>				
Salaries	509,973	509,973	494,824	15,149
Fringe Benefits	214,642	230,642	219,258	11,384
Operating Expenses	636,346	614,196	490,434	123,762
Travel & Training	8,792	6,992	1,206	5,786
Professional Services	15,591	19,541	14,508	5,033
Maintenance & Repair Services	35,123	69,123	54,539	14,584
Communications	1,227	1,227	955	272
Capital Outlays	61,281	63,281	61,572	1,709
<i>Total Meter Services</i>	<u>1,482,975</u>	<u>1,514,975</u>	<u>1,337,296</u>	<u>177,679</u>
<i>Field Services</i>				
Salaries	2,183,714	2,183,714	2,045,716	137,998
Fringe Benefits	936,530	936,530	857,159	79,371
Operating Expenses	1,815,556	1,832,166	1,212,263	619,903
Travel & Training	89,507	89,507	31,245	58,262
Public Utility Services	25,020,616	24,362,316	23,630,066	732,250
Professional Services	65,015	165,015	119,552	45,463
Maintenance & Repair Services	3,556,368	5,324,368	5,159,573	164,795
Communications	6,000	6,000	4,277	1,723
Capital Outlays	341,864	538,864	138,522	400,342
Debt Service	2,404,516	2,590,816	2,590,764	52
<i>Total Field Services</i>	<u>\$ 36,419,686</u>	<u>\$ 38,029,296</u>	<u>\$ 35,789,137</u>	<u>\$ 2,240,159</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Water - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	Final Budget
<i>Lab Services</i>				
Salaries	\$ 418,940	\$ 433,940	\$ 329,483	\$ 104,457
Fringe Benefits	160,865	160,865	136,103	24,762
Operating Expenses	84,420	70,310	37,696	32,614
Travel & Training	6,822	6,822	3,536	3,286
Public Utility Services	6,500	6,500		6,500
Professional Services	51,892	51,892	17,710	34,182
Maintenance & Repair Services	40,000	40,000	6,004	33,996
Communications	1,910	4,410	2,754	1,656
Capital Outlays	18,991	18,991	9,612	9,379
<i>Total Lab Services</i>	<u>790,340</u>	<u>793,730</u>	<u>542,898</u>	<u>250,832</u>
<i>Field Maintenance</i>				
Salaries	437,425	437,425	418,447	18,978
Fringe Benefits	159,734	159,734	147,910	11,824
Operating Expenses	297,575	247,575	104,870	142,705
Travel & Training	11,183	11,183	1,237	9,946
Public Utility Services	652,906	652,906	555,867	97,039
Professional Services	60,953	18,953	8,273	10,680
Maintenance & Repair Services	228,021	228,021	138,877	89,144
Communications		2,600	1,378	1,222
<i>Total Field Maintenance</i>	<u>1,847,797</u>	<u>1,758,397</u>	<u>1,376,859</u>	<u>381,538</u>
<i>Fleet Services</i>				
Operating Expenses	37,500	37,500	123	37,377
<i>Total Fleet Services</i>	<u>37,500</u>	<u>37,500</u>	<u>123</u>	<u>37,377</u>
Dayton Water Permit Fees				
<i>Financial Services</i>				
Operating Expenses		82,330	55,530	26,800
<i>Total Financial Services</i>	<u>0</u>	<u>82,330</u>	<u>55,530</u>	<u>26,800</u>
<i>Total Expenses</i>	<u>48,346,604</u>	<u>49,894,934</u>	<u>45,774,310</u>	<u>4,120,624</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>6,794,959</u>	<u>5,828,959</u>	<u>9,825,101</u>	<u>3,996,142</u>
Financing Sources and Uses:				
Transfers in			82,330	82,330
Transfers out	(4,441,131)	(13,069,798)	(13,039,529)	30,269
<i>Total Other Financing Sources and Uses</i>	<u>(4,441,131)</u>	<u>(13,069,798)</u>	<u>(12,957,199)</u>	<u>112,599</u>
<i>Net Change in Fund Balance</i>	<u>2,353,828</u>	<u>(7,240,839)</u>	<u>(3,132,098)</u>	<u>4,108,741</u>
<i>Fund Balance at Beginning of Year</i>	<u>25,257,981</u>	<u>25,257,981</u>	<u>25,257,981</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>2,962,007</u>	<u>2,962,007</u>	<u>2,962,007</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 30,573,816</u>	<u>\$ 20,979,149</u>	<u>\$ 25,087,890</u>	<u>\$ 4,108,741</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 29,254,082	\$ 29,254,082	\$ 31,983,028	\$ 2,728,946
Other Revenues	4,000	4,000	706,588	702,588
Investment Income			321,328	321,328
<i>Total Revenues</i>	<u>29,258,082</u>	<u>29,258,082</u>	<u>33,010,944</u>	<u>3,752,862</u>
Expenses:				
Solid Waste Management				
<i>Environmental Services Administration</i>				
Salaries	218,574	189,574	179,953	9,621
Fringe Benefits	72,249	72,249	58,724	13,525
Operating Expenses	986,578	1,101,578	1,093,044	8,534
Travel & Training	18,712	18,712	3,746	14,966
Intergovernmental	60,000	77,000	76,329	671
Professional Services	44,342	627,342	611,055	16,287
Maintenance & Repair Services	2,300	2,300		2,300
Communications	10,800	25,800	948	24,852
Debt Service	8,000	8,000		8,000
<i>Total Environmental Services Administration</i>	<u>1,421,555</u>	<u>2,122,555</u>	<u>2,023,799</u>	<u>98,756</u>
<i>Financial Services</i>				
Salaries	151,471	171,471	149,281	22,190
Fringe Benefits	60,043	81,043	59,285	21,758
Operating Expenses	22,400	22,400	1,349	21,051
Travel & Training	8,835	8,835	1,778	7,057
Professional Services	64,320	64,320	51,157	13,163
Maintenance & Repair Services	1,100	1,100		1,100
Communications	3,000	3,000	412	2,588
<i>Total Financial Services</i>	<u>311,169</u>	<u>352,169</u>	<u>263,262</u>	<u>88,907</u>
<i>Utility Management Services</i>				
Salaries	109,146	189,146	162,746	26,400
Fringe Benefits	40,211	56,211	45,786	10,425
Operating Expenses	5,300	5,300	1,470	3,830
Travel & Training	406	2,406	246	2,160
Professional Services	306,907	304,907	127,055	177,852
Maintenance & Repair Services	39,647	39,647	19,849	19,798
Communications	6,537	21,537	17,335	4,202
Interfund Transfers	17,500	17,500		17,500
Capital Outlays	54,200	54,200	2,271	51,929
<i>Total Utility Management Services</i>	<u>\$ 579,854</u>	<u>\$ 690,854</u>	<u>\$ 376,758</u>	<u>\$ 314,096</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
<i>Fleet Services</i>				
Salaries	\$ 56,970	\$ 60,970	\$ 55,151	\$ 5,819
Fringe Benefits	23,306	23,306	20,916	2,390
Operating Expenses	722,474	682,417	465,849	216,568
Professional Services		57	57	0
Maintenance & Repair Services	2,000,000	2,000,000	1,529,485	470,515
Communications		2,000	421	1,579
<i>Total Fleet Services</i>	<u>2,802,750</u>	<u>2,768,750</u>	<u>2,071,879</u>	<u>696,871</u>
<i>Facilities Services</i>				
Salaries	310,773	321,773	305,824	15,949
Fringe Benefits	109,471	109,471	96,062	13,409
Operating Expenses	206,680	266,680	169,825	96,855
Travel & Training	7,398	7,398		7,398
Public Utility Services	613,563	651,563	443,378	208,185
Professional Services	61,433	61,433	44,093	17,340
Maintenance & Repair Services	341,893	416,893	349,740	67,153
Communications	3,159	3,159		3,159
<i>Total Facilities Services</i>	<u>1,654,370</u>	<u>1,838,370</u>	<u>1,408,922</u>	<u>429,448</u>
<i>Transfer Station Operations</i>				
Salaries	3,564,878	3,478,878	3,274,535	204,343
Fringe Benefits	1,558,701	1,521,701	1,404,074	117,627
Operating Expenses	280,533	280,533	259,482	21,051
Travel & Training	73,825	73,825	36,022	37,803
Public Utility Services	14,292,740	15,702,740	14,875,718	827,022
Professional Services	438,954	423,954	310,708	113,246
Maintenance & Repair Services	12,275	12,275	10,921	1,354
Communications	95,204	95,204	12,261	82,943
Insurance	168,716	173,716	171,782	1,934
Capital Outlays	52,000	52,000	41,550	10,450
<i>Total Transfer Station Operations</i>	<u>20,537,826</u>	<u>21,814,826</u>	<u>20,397,053</u>	<u>1,417,773</u>
<i>Solid Waste Undisbursed Generation Fees</i>				
<i>Environmental Services Administration</i>				
Intergovernmental	2,826,609	3,030,981	3,003,053	27,928
Interfund Transfers		628	628	0
<i>Total Environmental Services Administration</i>	<u>2,826,609</u>	<u>3,031,609</u>	<u>3,003,681</u>	<u>27,928</u>
<i>Solid Waste Undisbursed EPA Fees</i>				
<i>Environmental Services Administration</i>				
Intergovernmental	3,000,000	3,225,000	3,220,063	4,937
<i>Total Environmental Services Administration</i>	<u>\$ 3,000,000</u>	<u>\$ 3,225,000</u>	<u>\$ 3,220,063</u>	<u>\$ 4,937</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
REV 10 Solid Waste Revenue Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	\$ 387,838	\$ 387,838	\$ 374,322	\$ 13,516
<i>Total Enterprise Debt Service</i>	<u>387,838</u>	<u>387,838</u>	<u>374,322</u>	<u>13,516</u>
<i>Total Expenses</i>	<u>33,521,971</u>	<u>36,231,971</u>	<u>33,139,739</u>	<u>3,092,232</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(4,263,889)</u>	<u>(6,973,889)</u>	<u>(128,795)</u>	<u>6,845,094</u>
Financing Sources and Uses:				
Transfers in	3,874,482	3,874,482	939,799	(2,934,683)
Transfers out	(1,584,382)	(849,382)	(784,382)	65,000
<i>Total Other Financing Sources and Uses</i>	<u>2,290,100</u>	<u>3,025,100</u>	<u>155,417</u>	<u>(2,869,683)</u>
<i>Net Change in Fund Balance</i>	<u>(1,973,789)</u>	<u>(3,948,789)</u>	<u>26,622</u>	<u>3,975,411</u>
<i>Fund Balance at Beginning of Year</i>	<u>22,645,933</u>	<u>22,645,933</u>	<u>22,645,933</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>2,156,081</u>	<u>2,156,081</u>	<u>2,156,081</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 22,828,225</u>	<u>\$ 20,853,225</u>	<u>\$ 24,828,636</u>	<u>\$ 3,975,411</u>

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MONTGOMERY COUNTY, OHIO

INTERNAL SERVICE FUNDS

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments of the County or to other governments, on a cost-reimbursement basis.

Central Services – The Central Services Fund was established to account for various central service functions including printing services, interoffice and outgoing mail services, stockroom, and fleet services provided to County departments. Revenue is derived from charges for services, administration fees, and billings for costs incurred. Expenses of the fund are for administration and operations maintenance. Four separately budgeted subfunds, used internally, comprise this fund.

Information Technology – The Information Technology Fund was established to account for the information technology operations of the Board of County Commissioners and the administration and management of the County's employee timekeeping application. This fund bills County offices that utilize these services.

Microsoft Dynamics 365 – The Microsoft Dynamics 365 Fund was established to account for the County's Microsoft Dynamics 365 operational cost. This fund bills County offices and agencies that utilize Microsoft Dynamics 365.

Workers' Compensation Risk Management – The County has a self-funding program for certain workers' compensation claims, which includes participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation for all claims applicable to periods prior to July 1, 2010. This fund is used to account for self-funded claims along with the administration of the overall insurance program.

Property/Casualty Risk Management – The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is used to account for self-funded claims along with the administration of the overall insurance program.

Family Medical Leave Act – This fund is to account for the administration of the County's Family Medical Leave Act (FMLA) Program. This fund bills County offices and agencies that participate in the FMLA Program

Healthcare Self-Insurance – The County self-insures employee health claims. The Healthcare Self-Insurance Fund is used to account for self-funded health care claims along with the provider's administration of the programs. Two separately budgeted subfunds, used internally, comprise this fund.

Other Data Services – The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.

Telecommunications – The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.

MONTGOMERY COUNTY, OHIO
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2023

(Cont'd.)

	Central Services	Information Technology	Microsoft Dynamics 365	Workers' Compensation Risk Management
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,950,631	\$ 2,580,807	\$ 1,248,556	\$ 9,567,424
Materials and Supplies Inventory	550,887			
Accounts Receivable	162,898			1,360
Due from Other Funds	332,930	9,505		
Prepaid Items	10,223	202,990		98,552
<i>Total Current Assets</i>	<u>3,007,569</u>	<u>2,793,302</u>	<u>1,248,556</u>	<u>9,667,336</u>
Noncurrent Assets:				
Capital Assets:				
Furniture, Fixtures, and Equipment	435,925	191,582		
Intangible Right To Use - Furniture, Fixtures, and Equipment	256,759			
Intangible Right To Use - SBITA		472,259	386,868	52,461
Accumulated Depreciation / Amortization	(437,419)	(265,808)	(52,229)	(7,642)
Net Pension Asset	<u>34,671</u>	<u>69,339</u>		
<i>Total Noncurrent Assets</i>	<u>289,936</u>	<u>467,372</u>	<u>\$ 334,639</u>	<u>\$ 44,819</u>
<i>Total Assets</i>	<u>3,297,505</u>	<u>3,260,674</u>	<u>1,583,195</u>	<u>9,712,155</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Outflows - Pension	3,563,331	7,126,665		
Deferred Outflows - OPEB	304,441	608,885		
<i>Total Deferred Outflows of Resources</i>	<u>3,867,772</u>	<u>7,735,550</u>	<u>0</u>	<u>0</u>

(Cont'd.)

Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Other Data Services	Telecom- munications	Total
\$ 5,830,447	\$ 504,620	\$ 12,066,772	\$ 246,251	\$ 1,923,897	\$ 35,919,405
				3,350	554,237
		3,931,786		142	4,096,186
		897,124	65,460	128,740	1,433,759
1,147,491			46,548		1,505,804
<u>6,977,938</u>	<u>504,620</u>	<u>16,895,682</u>	<u>358,259</u>	<u>2,056,129</u>	<u>43,509,391</u>
		6,755		1,367,688	2,001,950
				256,759	
				911,588	
		(6,755)		(1,367,688)	(2,137,541)
					104,010
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,136,766</u>
<u>6,977,938</u>	<u>504,620</u>	<u>16,895,682</u>	<u>358,259</u>	<u>2,056,129</u>	<u>44,646,157</u>
				10,689,996	
				913,326	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,603,322</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Fund Net Position
Internal Service Funds (Cont'd.)
December 31, 2023

	Central Services	Information Technology	Microsoft Dynamics 365	Workers' Compensation Risk Management
LIABILITIES:				
Current Liabilities:				
Accounts Payable	339,977	60,173	1,201	122,535
Accrued Wages and Benefits	76,169	112,618	11,731	24,901
Due to Other Governments	21,194	48,922	9,138	8,299
Matured Compensated Absences	11,767			
Due to Other Funds	6,958	3,449		724
Claims Payable				1,555,127
Compensated Absences Payable	246,251	65,680	29,702	74,144
Leases Payable	34,739			
Subscription Payable		239,608	75,386	18,971
Payroll Withholdings	21,883	66,106	11,503	8,979
<i>Total Current Liabilities</i>	<u>758,938</u>	<u>596,556</u>	<u>138,661</u>	<u>1,813,680</u>
Noncurrent Liabilities:				
Claims Payable - net of current portion				12,584,129
Compensated Absences Payable - net of current portion	74,765	409,584	54,180	16,305
Leases Payable-net of current portion	101,522			
Subscription Payable-net of current portion			237,985	15,382
Long-Term Liabilities:				
Due in More Than One Year:				
Net Pension Liability	4,634,278	9,268,561		
Net OPEB Liability	<u>97,969</u>	<u>195,936</u>		
<i>Total Noncurrent Liabilities</i>	<u>4,908,534</u>	<u>9,874,081</u>	<u>292,165</u>	<u>12,615,816</u>
<i>Total Liabilities</i>	<u>5,667,472</u>	<u>10,470,637</u>	<u>430,826</u>	<u>14,429,496</u>
Deferred Inflows of Resources:				
Deferred Inflows - Pension	42,175	84,348		
Deferred Inflows - OPEB	<u>32,309</u>	<u>64,622</u>		
<i>Total Deferred Inflows of Resources</i>	<u>74,484</u>	<u>148,970</u>	<u>0</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	119,004	158,425	21,268	10,466
Restricted for Pension & OPEB Plans	34,671	69,339		
Unrestricted (Deficit)	<u>1,269,646</u>	<u>148,853</u>	<u>1,131,101</u>	<u>(4,727,807)</u>
<i>Total Net Position</i>	<u>\$ 1,423,321</u>	<u>\$ 376,617</u>	<u>\$ 1,152,369</u>	<u>\$ (4,717,341)</u>

Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Other Data Services	Telecom- munications	Total
188,396		1,101,755	7,686	87,239	1,908,962
9,525	1,820	11,032		7,622	255,418
627	1,409	4,451		2,868	96,908
					11,767
263		885		272	12,551
363,527		6,835,639			8,754,293
16,095				109,012	540,884
					34,739
					333,965
612	2,018	8,090		4,980	124,171
<u>579,045</u>	<u>5,247</u>	<u>7,961,852</u>	<u>7,686</u>	<u>211,993</u>	<u>12,073,658</u>
1,201,020					13,785,149
3,826	4,984	16,452		21,159	601,255
					101,522
					253,367
					<u>13,902,839</u>
					<u>293,905</u>
<u>1,204,846</u>	<u>4,984</u>	<u>16,452</u>	<u>0</u>	<u>21,159</u>	<u>28,938,037</u>
<u>1,783,891</u>	<u>10,231</u>	<u>7,978,304</u>	<u>7,686</u>	<u>233,152</u>	<u>41,011,695</u>
					126,523
					96,931
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>223,454</u>
					309,163
					104,010
<u>5,194,047</u>	<u>494,389</u>	<u>8,917,378</u>	<u>350,573</u>	<u>1,822,977</u>	<u>14,601,157</u>
<u>\$ 5,194,047</u>	<u>\$ 494,389</u>	<u>\$ 8,917,378</u>	<u>\$ 350,573</u>	<u>\$ 1,822,977</u>	<u>\$ 15,014,330</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2023

	Central Services	Information Technology	Microsoft Dynamics 365	Workers' Compensation Risk Management	Property/ Casualty Risk Management
OPERATING REVENUES:					
Fees and Charges for Services	\$ 9,825,975	\$ 6,588,070	\$ 1,550,541	\$ 2,310,468	\$ 3,617,584
Other	<u>415,512</u>	<u>378</u>		<u>17,508</u>	<u>17,850</u>
<i>Total Operating Revenues</i>	<u>10,241,487</u>	<u>6,588,448</u>	<u>1,550,541</u>	<u>2,327,976</u>	<u>3,635,434</u>
OPERATING EXPENSES:					
Personal Services	3,606,837	6,950,821	560,807	699,415	261,849
Contractual Services	1,442,051	771,715	894,420	936,614	2,337,511
Materials and Supplies	4,607,316	43,267		5,593	884
Utilities	320				
Claims				2,023,531	1,040,541
Depreciation / Amortization	65,376	143,973	52,229	7,642	
Other	<u>885,050</u>	<u>513,311</u>		<u>65,381</u>	<u>59,024</u>
<i>Total Operating Expenses</i>	<u>10,606,950</u>	<u>8,423,087</u>	<u>1,507,456</u>	<u>3,738,176</u>	<u>3,699,809</u>
<i>Operating Income (Loss)</i>	<u>(365,463)</u>	<u>(1,834,639)</u>	<u>43,085</u>	<u>(1,410,200)</u>	<u>(64,375)</u>
NON-OPERATING REVENUES (EXPENSES):					
Other Non-Operating Revenues					60,507
Interest		(14,121)	(9,943)	(2,136)	
Loss on Disposal of Capital Assets	<u>(1,946)</u>				
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,946)</u>	<u>(14,121)</u>	<u>(9,943)</u>	<u>(2,136)</u>	<u>60,507</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(367,409)</u>	<u>(1,848,760)</u>	<u>33,142</u>	<u>(1,412,336)</u>	<u>(3,868)</u>
<i>Change in Net Position</i>	<u>(367,409)</u>	<u>(1,848,760)</u>	<u>33,142</u>	<u>(1,412,336)</u>	<u>(3,868)</u>
<i>Net Position (Deficit) at Beginning of Year</i>	<u>1,790,730</u>	<u>2,225,377</u>	<u>1,119,227</u>	<u>(3,305,005)</u>	<u>5,197,915</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ 1,423,321</u>	<u>\$ 376,617</u>	<u>\$ 1,152,369</u>	<u>\$ (4,717,341)</u>	<u>\$ 5,194,047</u>

Family Medical Leave Act	Healthcare - Self Insurance	Other Data Services	Telecom- munications	Total
\$ 378,229	\$ 61,786,922 7,655,120	\$ 158,803	\$ 1,720,684 6,809	\$ 87,937,276 8,113,177
<u>378,229</u>	<u>69,442,042</u>	<u>158,803</u>	<u>1,727,493</u>	<u>96,050,453</u>
83,415	8,508,279		418,215	21,089,638
147,036	3,470,537	69,146	34,552	10,103,582
218	895		4,562	4,662,735
			1,227,540	1,227,860
	56,139,496			59,203,568
		117		269,337
67,505	606,164		16,315	2,212,750
<u>298,174</u>	<u>68,725,371</u>	<u>69,263</u>	<u>1,701,184</u>	<u>98,769,470</u>
<u>80,055</u>	<u>716,671</u>	<u>89,540</u>	<u>26,309</u>	<u>(2,719,017)</u>
				60,507
				(26,200)
				(1,946)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,361</u>
<u>80,055</u>	<u>716,671</u>	<u>89,540</u>	<u>26,309</u>	<u>(2,686,656)</u>
80,055	716,671	89,540	26,309	(2,686,656)
<u>414,334</u>	<u>8,200,707</u>	<u>261,033</u>	<u>1,796,668</u>	<u>17,700,986</u>
<u>\$ 494,389</u>	<u>\$ 8,917,378</u>	<u>\$ 350,573</u>	<u>\$ 1,822,977</u>	<u>\$ 15,014,330</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2023

	<i>Central Services</i>	<i>Information Technology</i>	<i>Microsoft Dynamics</i>	<i>Workers' Compensation Risk Management</i>
<i>Increase (Decrease) in Cash and Cash Equivalents</i>				
<i>Cash flows from operating activities:</i>				
Cash receipts from customers	\$ 166,604	\$ 0	\$ 0	\$ 38,703
Cash receipts from interfund services provided	9,683,285	6,587,821	1,550,541	2,271,765
Cash payments to employees for services	(2,110,646)	(4,480,674)	(479,240)	(587,252)
Cash payments to suppliers for goods and services	(5,652,948)	(29,274)	(891,604)	(767,338)
Cash payments for insurance claims				(860,103)
Cash payments for interfund services used	(1,160,500)	(1,339,207)	(53,892)	(238,636)
Other Non Operating receipts				
Cash from other sources	295,423	102,228	212	16,148
Other cash payments	(792,749)	(512,749)		(66,621)
<i>Net cash provided by (used for) operating activities</i>	<u>428,469</u>	<u>328,145</u>	<u>126,017</u>	<u>(193,334)</u>
<i>Cash flows from noncapital financing activities:</i>				
Transfers in from other funds				
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>				
Principal paid on leases		(33,637)		
Principal paid on subscriptions			(232,651)	(73,497)
Interest paid on subscriptions		(14,121)	(9,943)	(2,136)
Inception from subscriptions				44,356
Acquisition and construction of capital assets	(50,115)			(44,356)
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(83,752)</u>	<u>(246,772)</u>	<u>(83,440)</u>	<u>(20,244)</u>
Net increase (decrease) in cash and cash equivalents	344,717	81,373	42,577	(213,578)
Cash and cash equivalents at beginning of year	1,605,914	2,499,434	1,205,979	9,781,002
Cash and cash equivalents at end of year	<u>\$ 1,950,631</u>	<u>\$ 2,580,807</u>	<u>\$ 1,248,556</u>	<u>\$ 9,567,424</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>				
Operating income (loss)	\$ (365,463)	\$ (1,834,639)	\$ 43,085	\$ (1,410,200)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>				
Depreciation/Amortization	65,376	143,973	52,229	7,642
Miscellaneous nonoperating income (expense)				
(Increase) decrease in accounts receivable	(109,878)			212
(Increase) decrease in due from other funds	13,703	(249)		(1,360)
(Increase) decrease in inventory of supplies	(88,284)			
(Increase) decrease in prepaid expenses		(8,527)		(18,171)
(Increase) decrease in net pension asset	(6,425)	(12,850)		
(Increase) decrease in deferred outflows pension	1,944,051	3,888,105		
(Increase) decrease in deferred outflows OPEB	202,335	404,668		
Increase (decrease) in accounts payable	(14,737)	16,039	236	70,659
Increase (decrease) in due to other funds	1,877	806		490
Increase (decrease) in due to other governments	21,194	48,922	9,138	8,299
Increase (decrease) in accrued wages and benefits	(17,940)	8,213	(221)	1,597
Increase (decrease) in payroll withholdings	21,883	66,106	11,503	8,979
Increase (decrease) in insurance claims payable				1,115,602
Increase (decrease) in matured compensated absences	11,767			
Increase (decrease) in compensated absences	(15,317)	78,923	9,835	23,129
Increase (decrease) in net pension liability	(190,718)	(381,436)		
Increase (decrease) in net OPEB liability	(5,135)	(10,268)		
Increase (decrease) in deferred inflows pension	(668,457)	(1,336,914)		
Increase (decrease) in deferred inflows OPEB	(371,363)	(742,727)		
<i>Total adjustments</i>	<u>793,932</u>	<u>2,162,784</u>	<u>82,932</u>	<u>1,216,866</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 428,469</u>	<u>\$ 328,145</u>	<u>\$ 126,017</u>	<u>\$ (193,334)</u>
<i>Noncash Capital Financing Activities:</i>				

During 2023, there were no noncash investing, capital and related financing activities in the Internal Service Funds.

<i>Property/ Casualty Risk Management</i>	<i>Family Medical Leave Act</i>	<i>Healthcare Self- Insurance</i>	<i>Other Data Services</i>	<i>Telecom- munications</i>	<i>Totals</i>
\$ (68,024)	\$ 35,533	\$ 9,590,462	\$ 995	\$ 183,133	\$ 9,947,406
3,685,608	342,696	52,178,165	160,712	1,528,310	77,988,903
(230,769)	(73,338)	(5,884,754)		(335,270)	(14,181,943)
(2,296,778)	(31,374)	(3,359,059)	(58,810)	(1,226,548)	(14,313,733)
(1,087,365)		(57,090,109)			(59,037,577)
(190,792)	(138,103)	(2,895,212)	(1,938)	(101,574)	(6,119,854)
60,507					60,507
17,850		5,241,684		6,809	5,680,354
(59,029)	(67,670)	(61,760)		(16,380)	(1,576,958)
(168,792)	67,744	(2,280,583)	100,959	38,480	(1,552,895)
					0
0	0	0	0	0	0
					(33,637)
					(324,256)
					(26,200)
					44,356
					(94,471)
0	0	0	0	0	(434,208)
(168,792)	67,744	(2,280,583)	100,959	38,480	(1,987,103)
5,999,239	436,876	14,347,355	145,292	1,885,417	37,906,508
\$ 5,830,447	\$ 504,620	\$ 12,066,772	\$ 246,251	\$ 1,923,897	\$ 35,919,405
\$ (64,375)	\$ 80,055	\$ 716,671	\$ 89,540	\$ 26,309	\$ (2,719,017)
60,507			117		269,337
					60,507
		(1,660,795)		35	(1,771,786)
		(352,693)	2,904	(9,276)	(345,611)
				498	(87,786)
(113,471)			3,060		(137,109)
					(19,275)
					5,832,156
					607,003
146,294	(18,682)	(728,945)	5,338	(13,157)	(536,955)
13		(222)		23	2,987
627	1,409	4,451		2,868	96,908
751	168	765		1,409	(5,258)
612	2,018	8,090		4,980	124,171
(201,572)		(233,491)			680,539
					11,767
1,822	2,776	(34,414)		24,791	91,545
					(572,154)
					(15,403)
					(2,005,371)
					(1,114,090)
(104,417)	(12,311)	(2,997,254)	11,419	12,171	1,166,122
\$ (168,792)	\$ 67,744	\$ (2,280,583)	\$ 100,959	\$ 38,480	\$ (1,552,895)

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Central Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

(Cont'd.)

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 10,417,755	\$ 12,095,455	\$ 9,849,889	\$ (2,245,566)
Other Revenues	170,000	170,000	295,423	125,423
<i>Total Revenues</i>	<i>10,587,755</i>	<i>12,265,455</i>	<i>10,145,312</i>	<i>(2,120,143)</i>
Expenses:				
Printing Services Subfund				
<i>Central Services</i>				
Salaries	151,651	205,651	188,874	16,777
Fringe Benefits	78,188	96,788	86,267	10,521
Operating Expenses	942,105	1,099,005	785,767	313,238
Travel & Training	1,200	6,200	2,975	3,225
Professional Services	261,175	309,325	210,379	98,946
Maintenance & Repair Services	27,000	26,890	15,026	11,864
Communications	3,515	5,015	4,286	729
Insurance	900	1,010	1,010	0
Capital Outlays		10,100	10,058	42
<i>Total Central Services - Printing Services</i>	<i>1,465,734</i>	<i>1,759,984</i>	<i>1,304,642</i>	<i>455,342</i>
Mailroom Subfund				
<i>Central Services</i>				
Salaries	212,185	278,485	276,579	1,906
Fringe Benefits	117,296	138,626	138,445	181
Operating Expenses	1,342,795	1,573,195	1,374,320	198,875
Travel & Training	1,200	2,700	1,274	1,426
Professional Services	15,800	16,900	16,760	140
Maintenance & Repair Services	2,000	5,000	3,923	1,077
Communications	310,682	340,712	300,872	39,840
Insurance	5,000	1,970	1,616	354
<i>Total Central Services - Mailroom</i>	<i>2,006,958</i>	<i>2,357,588</i>	<i>2,113,789</i>	<i>243,799</i>
Stockroom Subfund				
<i>Central Services</i>				
Salaries	219,163	219,163	215,326	3,837
Fringe Benefits	108,934	108,934	107,164	1,770
Operating Expenses	1,554,051	1,660,551	1,587,805	72,746
Professional Services	1,324,050	791,550	790,147	1,403
Maintenance & Repair Services	59,000	2,000	1,779	221
Communications	5,150	5,150	2,127	3,023
Insurance	2,500	2,500	2,345	155
<i>Total Central Services - Stockroom</i>	<i>\$ 3,272,848</i>	<i>\$ 2,789,848</i>	<i>\$ 2,706,693</i>	<i>\$ 83,155</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual (Cont'd.)

Central Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget
Service Depot Subfund				
<i>Central Services</i>				
Salaries	\$ 1,186,240	\$ 1,186,240	\$ 1,161,719	\$ 24,521
Fringe Benefits	585,909	585,909	549,196	36,713
Operating Expenses	2,130,370	2,526,558	2,267,267	259,291
Travel & Training	7,000	673	637	36
Public Utility Services	3,000	3,000	700	2,300
Professional Services	87,090	89,040	87,801	1,239
Maintenance & Repair Services	393,742	352,742	221,403	131,339
Communications	11,600	18,600	18,290	310
Insurance	2,000	3,889	3,889	0
Capital Outlays	39,620	39,620	37,879	1,741
<i>Total Central Services - Service Depot</i>	4,446,571	4,806,271	4,348,781	457,490
<i>Total Expenses</i>	11,192,111	11,713,691	10,473,905	1,239,786
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(604,356)	551,764	(328,593)	(880,357)
<i>Fund Balance at Beginning of Year</i>	651,141	651,141	651,141	0
<i>Prior Year Encumbrance Appropriated</i>	954,788	954,788	954,788	0
<i>Fund Balance at End of Year</i>	\$ 1,001,573	\$ 2,157,693	\$ 1,277,336	\$ (880,357)

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Information Technology Fund - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 7,217,890	\$ 7,586,890	\$ 6,587,821	\$ (999,069)
Other Revenues			102,228	102,228
<i>Total Revenues</i>	<i>7,217,890</i>	<i>7,586,890</i>	<i>6,690,049</i>	<i>(896,841)</i>
Expenses:				
<i>Information Technology</i>				
Salaries	4,331,107	4,331,107	3,947,718	383,389
Fringe Benefits	1,384,299	1,384,299	1,209,238	175,061
Operating Expenses	430,909	425,703	378,025	47,678
Travel & Training	91,990	91,990	75,849	16,141
Professional Services	299,671	235,363	56,045	179,318
Maintenance & Repair Services	681,426	1,078,926	1,015,240	63,686
Communications	26,104	40,111	36,901	3,210
Insurance	350	5,556	5,206	350
Interfund Transfers	10,951	10,951		10,951
Capital Outlays	101,850	123,651	123,045	606
<i>Total Expenses</i>	<i>7,358,657</i>	<i>7,727,657</i>	<i>6,847,267</i>	<i>880,390</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<i>(140,767)</i>	<i>(140,767)</i>	<i>(157,218)</i>	<i>(16,451)</i>
<i>Fund Balance at Beginning of Year</i>	<i>2,358,692</i>	<i>2,358,692</i>	<i>2,358,692</i>	<i>0</i>
<i>Prior Year Encumbrance Appropriated</i>	<i>140,767</i>	<i>140,767</i>	<i>140,767</i>	<i>0</i>
<i>Fund Balance at End of Year</i>	<i>\$ 2,358,692</i>	<i>\$ 2,358,692</i>	<i>\$ 2,342,241</i>	<i>\$ (16,451)</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Microsoft Dynamics 365 Fund - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,669,251	\$ 1,669,251	\$ 1,550,541	\$ (118,710)
Other Revenues			212	212
<i>Total Revenues</i>	<u>1,669,251</u>	<u>1,669,251</u>	<u>1,550,753</u>	<u>(118,498)</u>
Expenses:				
<i>Office of Management & Budget</i>				
Salaries	212,772	212,772	200,676	12,096
Fringe Benefits	75,731	75,731	72,317	3,414
Professional Services	<u>1,056,143</u>	<u>1,056,143</u>	<u>983,573</u>	<u>72,570</u>
<i>Total Office of Management & Budget</i>	<u>1,344,646</u>	<u>1,344,646</u>	<u>1,256,566</u>	<u>88,080</u>
<i>Auditor</i>				
Salaries	249,690	249,690	228,441	21,249
Fringe Benefits	81,080	81,080	49,759	31,321
<i>Total Auditor</i>	<u>330,770</u>	<u>330,770</u>	<u>278,200</u>	<u>52,570</u>
<i>Total Expenses</i>	<u>1,675,416</u>	<u>1,675,416</u>	<u>1,534,766</u>	<u>140,650</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(6,165)	(6,165)	15,987	22,152
<i>Fund Balance at Beginning of Year</i>	1,199,834	1,199,834	1,199,834	0
<i>Prior Year Encumbrance Appropriated</i>	6,143	6,143	6,143	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,199,812</u>	<u>\$ 1,199,812</u>	<u>\$ 1,221,964</u>	<u>\$ 22,152</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Workers' Compensation Risk Management - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 4,092,900	\$ 4,092,900	\$ 2,310,468	\$ (1,782,432)
Other Revenues			16,149	16,149
<i>Total Revenues</i>	<i>4,092,900</i>	<i>4,092,900</i>	<i>2,326,617</i>	<i>(1,766,283)</i>
Expenses:				
<i>Risk Management</i>				
Salaries	645,621	645,621	509,438	136,183
Fringe Benefits	268,818	268,818	166,000	102,818
Operating Expenses	80,222	80,222	47,341	32,881
Travel & Training	53,950	53,950	29,192	24,758
Professional Services	731,163	731,163	452,150	279,013
Maintenance & Repair Services	160,945	160,945	87,716	73,229
Communications	9,850	12,850	7,161	5,689
Insurance	2,314,084	2,314,084	1,577,494	736,590
Capital Outlays	3,750	3,750		3,750
<i>Total Expenses</i>	<i>4,268,403</i>	<i>4,271,403</i>	<i>2,876,492</i>	<i>1,394,911</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<i>(175,503)</i>	<i>(178,503)</i>	<i>(549,875)</i>	<i>(371,372)</i>
Financing Sources and Uses:				
Transfers in		2,489,866	2,489,865	(1)
<i>Total Other Financing Sources and Uses</i>	<i>0</i>	<i>2,489,866</i>	<i>2,489,865</i>	<i>(1)</i>
<i>Net Change in Fund Balance</i>	<i>(175,503)</i>	<i>2,311,363</i>	<i>1,939,990</i>	<i>(371,373)</i>
<i>Fund Balance at Beginning of Year</i>	<i>6,841,896</i>	<i>6,841,896</i>	<i>6,841,896</i>	<i>0</i>
<i>Prior Year Encumbrance Appropriated</i>	<i>449,247</i>	<i>449,247</i>	<i>449,247</i>	<i>0</i>
<i>Fund Balance at End of Year</i>	<i><u>\$ 7,115,640</u></i>	<i><u>\$ 9,602,506</u></i>	<i><u>\$ 9,231,133</u></i>	<i><u>\$ (371,373)</u></i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Property & Casualty Risk Management - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 3,981,754	\$ 3,981,754	\$ 3,617,584	\$ (364,170)
Other Revenues			17,850	17,850
Other Nonoperating Revenues	43,000	43,000	60,507	17,507
<i>Total Revenues</i>	<u>4,024,754</u>	<u>4,024,754</u>	<u>3,695,941</u>	<u>(328,813)</u>
Expenses:				
<i>Property & Casualty Administration</i>				
Salaries	236,795	236,795	191,036	45,759
Fringe Benefits	99,068	99,068	68,210	30,858
Operating Expenses	64,017	63,617	50,319	13,298
Travel & Training	26,975	16,975	10,013	6,962
Professional Services	653,178	472,178	328,687	143,491
Maintenance & Repair Services	16,900	6,900	80	6,820
Communications	4,925	6,325	6,266	59
Insurance	3,363,963	3,913,963	3,662,087	251,876
Capital Outlays	1,250	1,250		1,250
<i>Total Expenses</i>	<u>4,467,071</u>	<u>4,817,071</u>	<u>4,316,698</u>	<u>500,373</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(442,317)	(792,317)	(620,757)	171,560
<i>Fund Balance at Beginning of Year</i>	5,607,819	5,607,819	5,607,819	0
<i>Prior Year Encumbrance Appropriated</i>	391,433	391,433	391,433	0
<i>Fund Balance at End of Year</i>	<u>\$ 5,556,935</u>	<u>\$ 5,206,935</u>	<u>\$ 5,378,495</u>	<u>\$ 171,560</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Family Medical Leave Administration - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 316,192	\$ 316,192	\$ 378,229	\$ 62,037
<i>Total Revenues</i>	<i>316,192</i>	<i>316,192</i>	<i>378,229</i>	<i>62,037</i>
Expenses:				
<i>Family Medical Leave Act</i>				
Salaries	82,559	82,559	57,521	25,038
Fringe Benefits	35,699	35,699	22,949	12,750
Operating Expenses	78,700	78,107	66,001	12,106
Travel & Training	7,100	7,100	1,575	5,525
Professional Services	129,384	169,384	165,327	4,057
Communications	50	50		50
Insurance		215	215	0
Interfund Transfers		378	324	54
<i>Total Expenses</i>	<i>333,492</i>	<i>373,492</i>	<i>313,912</i>	<i>59,580</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<i>(17,300)</i>	<i>(57,300)</i>	<i>64,317</i>	<i>121,617</i>
<i>Fund Balance at Beginning of Year</i>	<i>419,578</i>	<i>419,578</i>	<i>419,578</i>	<i>0</i>
<i>Prior Year Encumbrance Appropriated</i>	<i>17,300</i>	<i>17,300</i>	<i>17,300</i>	<i>0</i>
<i>Fund Balance at End of Year</i>	<i>\$ 419,578</i>	<i>\$ 379,578</i>	<i>\$ 501,195</i>	<i>\$ 121,617</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Healthcare Self Insurance - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 62,205,840	\$ 62,205,840	\$ 61,768,626	\$ (437,214)
Other Revenues	2,000,000	2,000,000	5,241,684	3,241,684
<i>Total Revenues</i>	<u>64,205,840</u>	<u>64,205,840</u>	<u>67,010,310</u>	<u>2,804,470</u>
Expenses:				
<i>UMR Self Insurance</i>				
Salaries	445,158	445,158	341,028	104,130
Fringe Benefits	9,839,190	9,595,190	8,327,167	1,268,023
Operating Expenses	90,350	84,350	54,339	30,011
Travel & Training	20,500	15,300	8,317	6,983
Professional Services	2,674,157	2,861,542	2,512,032	349,510
Maintenance & Repair Services		1,815	1,815	0
Communications	10,700	10,700	3,960	6,740
Insurance	52,188,405	60,938,405	60,067,738	870,667
<i>Total UMR Self Insurance</i>	<u>65,268,460</u>	<u>73,952,460</u>	<u>71,316,396</u>	<u>2,636,064</u>
<i>Anthem Benefits Self Insurance</i>				
Insurance	1,028,798	1,028,798		1,028,798
<i>Total Anthem Benefits Self Insurance</i>	<u>1,028,798</u>	<u>1,028,798</u>	<u>0</u>	<u>1,028,798</u>
<i>Total Expenses</i>	<u>66,297,258</u>	<u>74,981,258</u>	<u>71,316,396</u>	<u>3,664,862</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(2,091,418)</u>	<u>(10,775,418)</u>	<u>(4,306,086)</u>	<u>6,469,332</u>
Financing Sources and Uses:				
Transfers in		1,920,386	3,840,771	1,920,385
Transfers out		(3,840,771)	(3,840,771)	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(1,920,385)</u>	<u>0</u>	<u>1,920,385</u>
<i>Net Change in Fund Balance</i>	<u>(2,091,418)</u>	<u>(12,695,803)</u>	<u>(4,306,086)</u>	<u>8,389,717</u>
<i>Fund Balance at Beginning of Year</i>	<u>10,242,230</u>	<u>10,242,230</u>	<u>10,242,230</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>4,105,120</u>	<u>4,105,120</u>	<u>4,105,120</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 12,255,932</u>	<u>\$ 1,651,547</u>	<u>\$ 10,041,264</u>	<u>\$ 8,389,717</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Other Data Processing Services - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 299,168	\$ 299,168	\$ 161,707	\$ (137,461)
<i>Total Revenues</i>	<i>299,168</i>	<i>299,168</i>	<i>161,707</i>	<i>(137,461)</i>
Expenses:				
<i>General Fund Operations</i>				
Operating Expenses	29,845	29,845	0	29,845
Professional Services	3,000	3,000	1,798	1,202
Maintenance & Repair Services	106,616	106,616	47,176	59,440
Communications	25,567	25,427	18,784	6,643
Insurance		140	140	0
<i>Total Expenses</i>	<i>165,028</i>	<i>165,028</i>	<i>67,898</i>	<i>97,130</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<i>134,140</i>	<i>134,140</i>	<i>93,809</i>	<i>(40,331)</i>
<i>Fund Balance at Beginning of Year</i>	<i>141,724</i>	<i>141,724</i>	<i>141,724</i>	<i>0</i>
<i>Prior Year Encumbrance Appropriated</i>	<i>3,567</i>	<i>3,567</i>	<i>3,567</i>	<i>0</i>
<i>Fund Balance at End of Year</i>	<i>\$ 279,431</i>	<i>\$ 279,431</i>	<i>\$ 239,100</i>	<i>\$ (40,331)</i>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual

Telecommunications - Internal Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts	
Revenues:				
Charges for Services	\$ 1,586,400	\$ 1,586,400	\$ 1,711,443	\$ 125,043
Other Revenues			6,809	6,809
<i>Total Revenues</i>	<u>1,586,400</u>	<u>1,586,400</u>	<u>1,718,252</u>	<u>131,852</u>
Expenses:				
<i>Telecommunications</i>				
Salaries	365,328	365,328	294,649	70,679
Fringe Benefits	134,615	134,615	97,364	37,251
Operating Expenses	23,254	23,254	20,895	2,359
Travel & Training	7,250	7,250		7,250
Public Utility Services	1,300,892	1,434,892	1,331,279	103,613
Professional Services	29,180	29,180	10,494	18,686
Maintenance & Repair Services	23,632	17,534	2,736	14,798
Communications	38,442	38,442	9,996	28,446
Insurance	4,942	11,040	11,040	0
<i>Total Expenses</i>	<u>1,927,535</u>	<u>2,061,535</u>	<u>1,778,453</u>	<u>283,082</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(341,135)	(475,135)	(60,201)	414,934
<i>Fund Balance at Beginning of Year</i>	1,696,968	1,696,968	1,696,968	0
<i>Prior Year Encumbrance Appropriated</i>	188,452	188,452	188,452	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,544,285</u>	<u>\$ 1,410,285</u>	<u>\$ 1,825,219</u>	<u>\$ 414,934</u>

MONTGOMERY COUNTY, OHIO

FIDUCIARY FUNDS / CUSTODIAL FUNDS

Fiduciary Funds

Fiduciary Fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial Funds

Undivided Tax – This fund accounts for the collection and disbursement of property taxes, special assessments, and tax increment financing collected and distributed by the County.

Board of Health – This fund accounts for the collection and disbursement of various revenues by the county as fiscal agent for the benefit of the Board of Health.

Other Custodial – Miscellaneous fiscal agent funds, undivided state monies, fines collected and distributed through the courts and various other custodial funds are reported under this heading.

MONTGOMERY COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Undivided Tax	Board of Health	Other Custodial	Totals
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 44,298,230	\$ 16,079,001	\$ 11,825,301	\$ 72,202,532
Cash and Cash Equivalents in Segregated Accounts			11,316,624	11,316,624
Accrued Interest Receivable	211,906			211,906
Taxes Receivable	944,382,873			944,382,873
Revenue in Lieu of Taxes Receivable	27,754,725			27,754,725
Due from Other Governments		1,103,489	29,327,545	30,431,034
Special Assessments Receivable	120,940,218			120,940,218
<i>Total Assets</i>	<u>1,137,587,952</u>	<u>17,182,490</u>	<u>52,469,470</u>	<u>1,207,239,912</u>
Current Liabilities:				
Accounts Payable			9,422,934	9,422,934
Due to Other Governments	44,298,237	244,320	33,089,024	77,631,581
Payroll Withholdings		333,065	44,889	377,954
<i>Total Liabilities</i>	<u>44,298,237</u>	<u>577,385</u>	<u>42,556,847</u>	<u>87,432,469</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	783,954,227			783,954,227
Payment in Lieu of Taxes not Intended to				
Finance Current Year Operations	27,754,725			27,754,725
<i>Total Deferred Inflows of Resources</i>	<u>811,708,952</u>	<u>0</u>	<u>0</u>	<u>811,708,952</u>
NET POSITION:				
Restricted for Individuals, Organizations, and Other Governments	281,580,763	16,605,105	9,912,623	308,098,491
<i>Total Net Position</i>	<u>\$ 281,580,763</u>	<u>\$ 16,605,105</u>	<u>\$ 9,912,623</u>	<u>\$ 308,098,491</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

December 31, 2023

	Undivided Tax	Board of Health	Other Custodial	Totals
ADDITIONS:				
Intergovernmental	\$	\$	\$ 55,985,048	\$ 55,985,048
Amounts Received as Fiscal Agent		35,732,169	40,699,715	76,431,884
Licenses and Permits and Fees for Other Governments			111,684,423	111,684,423
Fines, Forfeitures and Settlements for Other Governments			16,331,648	16,331,648
Property Tax Collections for Other Governments	959,029,060			959,029,060
Special Assessment Collections for Other Governments	39,505,021			39,505,021
Contributions from Individuals			5,021,657	5,021,657
Amounts Received for Others			289,279	289,279
Miscellaneous	22,430,334		20,190,827	42,621,161
<i>Total Additions</i>	<u>1,020,964,415</u>	<u>35,732,169</u>	<u>250,202,597</u>	<u>1,306,899,181</u>
DEDUCTIONS:				
Distributions as Fiscal Agent		34,749,384	36,439,770	71,189,154
Distributions of State Funds to Other Governments			47,073,903	47,073,903
Distributions of the State of Ohio			112,078,267	112,078,267
Licenses and Permits and Fees Distributions to Other Governments			5,445	5,445
Fines, Forfeitures and Settlements Distribution to Other Governments			557,469	557,469
Property Tax Distributions to Other Governments	891,986,692			891,986,692
Special Assessment Distributions to Other Governments	29,533,502			29,533,502
Distributions to Other Governments			29,914,822	29,914,822
Distributions to Individuals			19,624,027	19,624,027
TIF Disbursements to Other Governments	27,754,725			27,754,725
Miscellaneous			248,949	248,949
<i>Total Deductions</i>	<u>949,274,919</u>	<u>34,749,384</u>	<u>245,942,652</u>	<u>1,229,966,955</u>
<i>Changes in Net Position</i>	<u>71,689,496</u>	<u>982,785</u>	<u>4,259,945</u>	<u>76,932,226</u>
<i>Net Position at Beginning of Year</i>	<u>209,891,267</u>	<u>15,622,320</u>	<u>5,652,678</u>	<u>231,166,265</u>
<i>Net Position at End of Year</i>	<u>\$ 281,580,763</u>	<u>\$ 16,605,105</u>	<u>\$ 9,912,623</u>	<u>\$ 308,098,491</u>

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Statistical Section



MONTGOMERY COUNTY, OHIO

STATISTICAL SECTION

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Pages</u>
Financial Trends	254-265
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	266-271
These schedules contain information to help the reader assess the County's most significant local revenue sources.	
Debt Capacity	272-276
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	277-279
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	280-284
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs.	

MONTGOMERY COUNTY, OHIO

Net Position by Component

Last Ten Years

(accrual basis of accounting)

	2014	2015	2016	Restated 2017
<i>Governmental activities</i>				
Net investment in capital assets	\$ 501,836,731	\$ 513,372,660	\$ 522,126,752	\$ 520,716,062
Restricted	174,648,924	179,175,404	198,105,138	199,655,795
Unrestricted	17,323,974	12,338,096	6,698,494	(176,371,055)
<i>Total governmental activities net position</i>	<i>693,809,629</i>	<i>704,886,160</i>	<i>726,930,384</i>	<i>544,000,802</i>
<i>Business-type activities</i>				
Net investment in capital assets	295,554,551	304,117,559	307,975,552	308,294,830
Restricted	9,764,455	9,519,873	9,519,873	9,519,873
Unrestricted	81,653,070	80,315,978	83,950,136	71,154,839
<i>Total business-type activities net position</i>	<i>386,972,076</i>	<i>393,953,410</i>	<i>401,445,561</i>	<i>388,969,542</i>
<i>Primary government</i>				
Net investment in capital assets	797,391,282	817,490,219	830,102,304	829,010,892
Restricted	184,413,379	188,695,277	207,625,011	209,175,668
Unrestricted	98,977,044	92,654,074	90,648,630	(105,216,216)
<i>Total primary government net position</i>	<i>\$ 1,080,781,705</i>	<i>\$ 1,098,839,570</i>	<i>\$ 1,128,375,945</i>	<i>\$ 932,970,344</i>

Note: The County reported the impact of GASB 68 beginning in 2014.

Note: The County reported the impact of GASB 75 beginning in 2017.

Note: The County implemented GASB 83, 84, and 87 beginning in 2020.

		Restated								
2018		2019		2020		2021		2022		2023
\$	527,894,763	\$	548,110,376	\$	569,323,929	\$	578,524,571	\$	586,235,715	\$ 603,047,712
	207,700,898		228,163,918		235,758,861		257,787,974		249,677,025	262,384,518
(192,654,751)		(229,033,168)		(242,594,208)		(76,753,024)		(19,235,429)		5,286,874
	542,940,910		547,241,126		562,488,582		759,559,521		816,677,311	870,719,104
	312,231,848		315,520,249		316,774,967		314,331,684		318,278,446	324,833,410
	9,903,779		9,903,779		11,462,294		10,536,265		11,965,643	12,644,576
	86,874,465		104,567,691		132,571,775		182,740,989		220,417,651	246,436,916
	409,010,092		429,991,719		460,809,036		507,608,938		550,661,740	583,914,902
	840,126,611		863,630,625		886,098,896		892,856,255		904,514,161	927,881,122
	217,604,677		238,067,697		247,221,155		268,324,239		261,642,668	275,029,094
	(105,780,286)		(124,465,477)		(110,022,433)		105,987,965		201,182,222	251,723,790
\$	951,951,002	\$	977,232,845	\$	1,023,297,618	\$	1,267,168,459	\$	1,367,339,051	\$ 1,454,634,006

MONTGOMERY COUNTY, OHIO

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2014	2015	2016	2017
Expenses				
<i>Governmental activities:</i>				
General government	\$ 44,495,065	\$ 30,836,259	\$ 41,168,093	\$ 42,820,266
Judicial and law enforcement	160,529,728	176,019,904	175,056,432	202,777,627
Community and economic development	10,694,756	16,249,968	13,374,971	17,275,357
Environment and public works	15,247,904	17,130,746	19,497,635	24,747,077
Social services	228,258,362	227,180,491	230,978,402	253,988,227
Interest	814,233	741,276	736,532	809,114
<i>Total governmental activities expenses</i>	460,040,048	468,158,644	480,812,065	542,417,668
<i>Business-type activities:</i>				
Stillwater Center	1,193,048	1,602,263	1,391,717	1,185,941
Wastewater	16,079,424	15,051,051	16,963,425	18,495,805
Water	45,132,859	40,884,786	37,436,451	38,852,685
Solid Waste Management	39,735,621	36,179,863	40,165,033	37,510,391
Parking Facilities	19,518,574	20,454,194	23,229,987	24,782,999
<i>Total business-type activities expenses</i>	121,659,526	114,172,157	119,186,613	120,827,821
<i>Total primary government expenses</i>	\$ 581,699,574	\$ 582,330,801	\$ 599,998,678	\$ 663,245,489
Program Revenues				
<i>Governmental activities:</i>				
Fees and Charges for Services				
General government	\$ 18,981,171	\$ 18,504,495	\$ 19,125,069	\$ 18,404,711
Judicial and law enforcement	24,825,770	25,059,222	42,245,098	40,797,541
Community and economic development	1,779,020	1,426,694	1,374,601	1,623,902
Environment and public works	2,586,256	3,334,365	2,913,706	2,719,456
Social services	4,712,761	4,828,333	6,399,887	7,215,507
Operating grants and contributions	159,246,348	165,317,305	159,080,190	161,608,032
Capital grants and contributions	9,981,017	14,495,204	16,938,186	8,812,923
<i>Total governmental activities program revenues</i>	222,112,343	232,965,618	248,076,737	241,182,072
<i>Business-type activities:</i>				
Charges for Services				
Stillwater Center	1,254,515	1,256,970	1,285,698	1,262,109
Wastewater	14,054,894	12,342,650	12,133,997	12,295,009
Water	42,239,094	41,826,308	41,898,845	43,559,346
Solid Waste Management	33,977,046	34,722,082	36,336,109	37,101,132
Parking Facilities	22,059,803	22,424,794	22,786,490	23,069,183
Operating grants and contributions	388,461		39,172	
Capital grants and contributions				
<i>Total business-type activities program revenues</i>	113,973,813	112,572,804	114,480,311	117,286,779
<i>Total primary government program revenues</i>	\$ 336,086,156	\$ 345,538,422	\$ 362,557,048	\$ 358,468,851
Net (Expense)/Revenue				
<i>Governmental activities</i>	(237,927,705)	(235,193,026)	(232,735,328)	(301,235,596)
<i>Business-type activities</i>	(7,685,713)	(1,599,353)	(4,706,302)	(3,541,042)
<i>Total primary government net expense</i>	\$ (245,613,418)	\$ (236,792,379)	\$ (237,441,630)	\$ (304,776,638)

(Cont'd.)

	2018	2019	2020	2021	2022	2023
\$ 43,330,611	\$ 48,569,813	\$ 96,273,855	\$ 36,492,316	\$ 51,310,736	\$ 95,968,498	
197,718,766	224,598,433	213,501,955	146,062,928	189,294,131	254,960,262	
12,351,471	14,260,084	56,044,509	11,429,600	15,591,783	20,433,504	
19,628,664	20,702,583	20,977,102	4,275,478	20,353,984	22,315,187	
255,651,728	264,698,892	255,063,464	208,493,123	251,050,649	276,734,514	
594,624	539,595	1,771,381	1,661,143	1,518,635	1,616,987	
529,275,864	573,369,400	643,632,266	408,414,588	529,119,918	672,028,952	
1,441,973	20,070,700	21,324,853	14,384,669	18,708,758	26,219,279	
18,211,153	41,011,036	37,682,494	35,774,062	40,560,471	45,453,956	
36,561,450	40,009,156	39,435,994	37,436,452	41,755,686	45,190,395	
37,711,793	22,830,219	29,406,344	30,795,643	30,633,854	33,428,101	
23,273,071	1,030,372	974,174	986,184	1,025,451	1,248,835	
117,199,440	124,951,483	128,823,859	119,377,010	132,684,220	151,540,566	
\$ 646,475,304	\$ 698,320,883	\$ 772,456,125	\$ 527,791,598	\$ 661,804,138	\$ 823,569,518	
\$ 22,271,737	\$ 23,748,520	\$ 24,691,803	\$ 27,583,717	\$ 29,104,014	\$ 34,720,534	
42,967,072	43,579,366	51,452,100	37,444,091	48,138,474	51,300,596	
2,060,671	2,055,571	2,013,163	3,091,619	2,758,657	1,933,856	
2,677,760	3,062,984	3,632,313	2,608,080	2,867,400	3,644,912	
7,149,824	6,205,291	5,365,836	6,164,148	6,147,544	15,966,260	
168,985,519	165,907,107	251,124,322	205,647,510	193,645,128	231,409,448	
15,430,023	13,876,167	19,047,785	13,372,460	18,403,122	18,417,248	
261,542,606	258,435,006	357,327,322	295,911,625	301,064,339	357,392,854	
1,272,378	15,452,076	15,811,713	16,736,520	18,060,894	22,337,408	
13,440,096	52,636,092	53,706,131	56,475,448	57,555,284	58,312,668	
50,243,121	44,582,491	48,833,186	50,990,366	53,625,376	55,646,955	
42,481,263	23,500,091	30,121,403	30,901,807	32,291,600	33,468,560	
23,426,724	1,342,856	1,224,806	1,180,106	1,330,528	1,443,761	
				1,356,049		
	1,809,849	1,241,304	1,950,364	3,471,581	4,188,958	
130,863,582	139,323,455	150,938,543	158,234,611	167,691,312	175,398,310	
\$ 392,406,188	\$ 397,758,461	\$ 508,265,865	\$ 454,146,236	\$ 468,755,651	\$ 532,791,164	
(267,733,258)	(314,934,394)	(286,304,944)	(112,502,963)	(228,055,579)	(314,636,098)	
13,664,142	14,371,972	22,114,684	38,857,601	35,007,092	23,857,744	
\$ (254,069,116)	\$ (300,562,422)	\$ (264,190,260)	\$ (73,645,362)	\$ (193,048,487)	\$ (290,778,354)	

MONTGOMERY COUNTY, OHIO

Changes in Net Position (Cont'd.)

Last Ten Years

(accrual basis of accounting)

	2014	2015	2016	2017
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129
Developmental disabilities	2,937,838	3,009,409	3,072,121	3,142,307
Human services	104,166,052	109,270,401	113,184,024	112,915,694
Sales tax	82,907,788	80,066,149	84,214,882	80,514,788
Other taxes	8,946,335	9,955,740	10,409,043	11,196,931
Grants and entitlements not restricted to specific programs	9,321,385	20,361,261	17,818,447	21,957,383
Investment Earnings and Other Interest	8,317,612	4,520,835	4,605,023	3,839,575
Miscellaneous	3,928,100	5,525,567	8,307,253	4,912,018
Special Assessment				
Transfers	(3,108,374)	(3,180,588)	(4,139,460)	(5,214,638)
<i>Total governmental activities</i>	234,551,424	246,269,557	254,779,552	251,176,187
<i>Business-type activities:</i>				
Investment Earnings and Other Interest	2,620		709	45
Gain on Sale of Capital Assets				
Miscellaneous	1,776,621	5,400,099	8,058,284	2,861,600
Transfers	3,108,374	3,180,588	4,139,460	5,214,638
<i>Total business-type activities</i>	4,887,615	8,580,687	12,198,453	8,076,283
<i>Total primary government</i>	\$ 239,439,039	\$ 254,850,244	\$ 266,978,005	\$ 259,252,470
Change in Net Position				
<i>Governmental activities</i>	\$ (3,376,281)	\$ 11,076,531	\$ 22,044,224	\$ (50,059,409)
<i>Business-type activities</i>	(2,798,098)	6,981,334	7,492,151	4,535,241
<i>Total primary government</i>	\$ (6,174,379)	\$ 18,057,865	\$ 29,536,375	\$ (45,524,168)

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

Note: Expenses are first impacted by the implementation of GASB Statements No. 83, 84, and 87 beginning in 2020.

	2018	2019	2020	2021	2022	2023
\$ 18,336,166	\$ 18,557,826	\$ 18,717,982	\$ 20,549,455	\$ 20,252,396	\$ 22,281,863	
3,226,266	3,272,647	3,325,551	3,536,509	3,259,688	3,462,872	
115,329,865	116,845,402	117,796,055	124,035,368	114,832,203	123,026,885	
82,205,183	101,675,908	104,048,032	118,610,905	122,586,344	123,472,020	
11,600,966	14,905,541	14,796,598	18,330,969	18,737,838	17,442,559	
26,523,079	20,074,507	21,371,375	27,293,175	30,040,418	28,220,504	
8,669,324	18,873,788	18,316,988	(5,248,252)	(28,715,764)	40,060,532	
5,749,275	6,280,437	7,386,949	6,537,405	8,697,466	15,149,746	
			78,425			
(4,966,758)	(4,512,192)	(4,207,130)	(4,150,057)	(4,517,220)	(4,439,090)	
266,673,366	295,973,864	301,552,400	309,573,902	285,173,369	368,677,891	
9,463	15,479	144,743	150,810	105,991	1,005,638	
				15,116		
1,400,187	2,926,750	4,350,760	3,641,434	3,407,383	3,950,690	
4,966,758	4,512,192	4,207,130	4,150,057	4,517,220	4,439,090	
6,376,408	7,454,421	8,702,633	7,942,301	8,045,710	9,395,418	
\$ 273,049,774	\$ 303,428,285	\$ 310,255,033	\$ 317,516,203	\$ 293,219,079	\$ 378,073,309	
\$ (1,059,892)	\$ (18,960,530)	\$ 15,247,456	\$ 197,070,939	\$ 57,117,790	\$ 54,041,793	
20,040,550	21,826,393	30,817,317	46,799,902	43,052,802	33,253,162	
\$ 18,980,658	\$ 2,865,863	\$ 46,064,773	\$ 243,870,841	\$ 100,170,592	\$ 87,294,955	

MONTGOMERY COUNTY, OHIO
Governmental Activities Tax Revenues by Source
Last Ten Years
(accrual basis of accounting)

	2014	2015	2016	2017
Property taxes levied for:				
General operating	\$ 17,134,688	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129
Developmental disabilities	2,937,838	3,009,409	3,072,121	3,142,307
Human services	104,166,052	109,270,401	113,184,024	112,915,694
Sales tax	82,907,788	80,066,149	84,214,882	80,514,788
Other taxes:				
Property transfer tax	2,667,636	3,022,724	3,276,547	3,714,979
Hotel/motel lodging tax	2,719,008	2,921,492	3,097,233	3,097,123
Motor vehicle license tax	3,559,691	4,011,524	4,035,263	4,384,829
Total tax revenues	\$ 216,092,701	\$ 219,042,482	\$ 228,188,289	\$ 225,681,849

2018	2019	2020	2021	2022	2023
\$ 18,336,166	\$ 18,557,826	\$ 18,717,982	\$ 20,549,455	\$ 20,252,396	\$ 22,281,863
3,226,266	3,272,647	3,325,551	3,536,509	3,259,688	3,462,872
115,329,865	116,845,402	117,796,055	124,035,368	114,832,203	123,026,885
82,205,183	101,675,908	104,048,032	118,610,905	122,586,344	123,472,020
3,829,441	4,172,497	3,766,452	5,866,333	5,949,650	4,912,479
3,309,289	3,599,117	1,799,324	2,892,259	3,786,681	3,761,495
4,462,236	7,133,927	9,230,822	9,572,377	9,001,507	8,768,585
\$ 230,698,446	\$ 255,257,324	\$ 258,684,218	\$ 285,063,206	\$ 279,668,469	\$ 289,686,199

MONTGOMERY COUNTY, OHIO
Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 6,384,905	\$ 7,532,934	\$ 7,624,482	\$ 7,827,815
Committed	1,000,000	2,550,000	2,508,883	1,931,883
Assigned	1,147,597	1,760,268	1,994,793	997,407
Unassigned (Deficit)	71,109,944	68,766,614	77,529,112	81,975,189
Total General Fund	<u>79,642,446</u>	<u>80,609,816</u>	<u>89,657,270</u>	<u>92,732,294</u>
Children Services				
Restricted	3,910,144	626,349	1,569,629	1,637,983
Committed				
Unassigned (Deficit)				
Total Children Services Fund	<u>3,910,144</u>	<u>626,349</u>	<u>1,569,629</u>	<u>1,637,983</u>
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable		4,070	5,489	
Restricted	9,188,966	13,317,356	11,386,648	16,387,433
Committed				
Unassigned (Deficit)				
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	<u>9,188,966</u>	<u>13,321,426</u>	<u>11,392,137</u>	<u>16,387,433</u>
Job & Family Services				
Nonspendable	\$ 67,458	62,013	68,974	67,475
Restricted	5,898,916	7,145,428	5,075,128	1,247,820
Committed				
Unassigned (Deficit)				
Total Job & Family Services Fund	<u>5,966,374</u>	<u>7,207,441</u>	<u>5,144,102</u>	<u>1,315,295</u>
Human Services Levy				
Restricted	50,590,997	51,088,008	76,145,182	69,810,667
Committed				
Unassigned (Deficit)				
Total Human Services Levy Fund	<u>50,590,997</u>	<u>51,088,008</u>	<u>76,145,182</u>	<u>69,810,667</u>
Board of Developmental Disabilities Services				
Nonspendable	4,275	27,681	27,688	35,933
Restricted	13,604,266	17,404,140	11,641,631	9,447,537
Total Board of Developmental Disabilities Services	<u>13,608,541</u>	<u>17,431,821</u>	<u>11,669,319</u>	<u>9,483,470</u>
Other Governmental Funds				
Nonspendable	35,401	40,845	39,693	45,823
Restricted	64,206,489	66,713,229	71,207,003	69,866,125
Committed	34,668,867	32,444,332	35,805,167	36,401,999
Assigned				
Unassigned (Deficit)	(1,614,383)	(2,130,301)	(1,610,593)	(1,898,217)
Total Other Governmental Funds	<u>97,296,374</u>	<u>97,068,105</u>	<u>105,441,270</u>	<u>104,415,730</u>
Total Fund Balances of Governmental Funds	<u>\$ 260,203,842</u>	<u>\$ 267,352,966</u>	<u>\$ 301,018,909</u>	<u>\$ 295,782,872</u>

Note: The County implemented GASB 54 in 2011. The Alcohol, Drug, Addiction & Mental Health Services and Job & Family Services funds were not considered major funds beginning in 2018 and are reported in the Other Governmental Funds section. The American Rescue Plan Act was not added due to no fund balance for 2023.

Restated						
2018	2019	2020	2021	2022	2023	
\$ 4,985,980	\$ 8,719,348	\$ 13,315,706	\$ 16,559,193	\$ 16,727,058	\$ 16,641,509	
1,861,456	1,861,456	3,361,456	6,361,456	9,361,456	14,361,456	
1,404,140	1,400,915	4,875,609	5,971,391	5,816,002	4,537,027	
83,370,196	97,837,219	109,617,751	111,169,804	78,144,751	108,443,785	
91,621,772	109,818,938	131,170,522	140,061,844	110,049,267	143,983,777	
		1,066,259	2,170,472	2,272,221	3,978,771	
(255,134)	(508,835)					
(255,134)	(508,835)	1,066,259	2,170,472	2,272,221	3,978,771	
-	0	0	0	0	0	0
-	0	0	0	0	0	0
69,983,557	80,249,830	73,139,478	71,744,255	62,027,053	58,436,797	
69,983,557	80,249,830	73,139,478	71,744,255	62,027,053	58,436,797	
11,608	16,296	95,607	48,332		59,275	
10,521,044	15,824,136	9,795,512	9,954,594	13,459,108	17,023,515	
10,532,652	15,840,432	9,891,119	10,002,926	13,459,108	17,082,790	
206,687	81,735	95,356	220,564	72,706	102,325	
99,515,146	114,411,041	117,944,678	133,795,729	140,209,306	133,157,098	
38,093,966	38,596,525	38,128,736	38,250,140	39,487,725	38,924,718	
(1,831,895)	(2,250,226)	(2,051,179)	(3,087,427)	(2,494,113)	(1,647,059)	
135,983,904	150,839,075	154,117,591	169,179,006	177,275,624	170,537,082	
\$ 307,866,751	\$ 356,239,440	\$ 369,384,969	\$ 393,158,503	\$ 365,083,273	\$ 394,019,217	

MONTGOMERY COUNTY, OHIO
Changes in Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

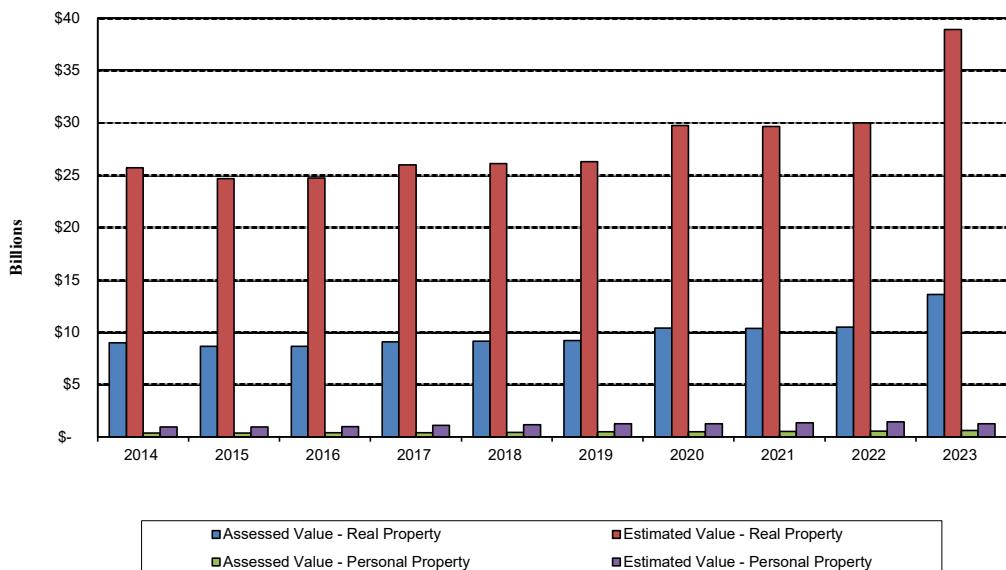
	2014	2015	2016	2017
<i>Revenues:</i>				
Property taxes	\$ 121,518,948	\$ 130,378,910	\$ 133,741,681	\$ 134,328,522
Sales tax	74,878,470	79,710,558	84,334,449	80,841,400
Other local taxes	8,945,962	9,603,070	10,762,086	11,194,512
Special assessments	240,262	268,176	234,086	322,570
Fees and Charges for services	47,553,630	46,890,515	66,301,078	66,290,907
Licensed and permits	3,034,624	3,211,757	3,339,936	3,295,066
Fines, Forfeitures and Settlements	2,123,456	2,837,207	1,510,436	1,948,260
Intergovernmental	191,453,768	202,400,064	194,981,460	188,621,492
Investment Earnings & Other Interest	8,324,023	5,029,862	4,632,343	3,468,400
Contributions and Donations				
Lease Revenue				
Miscellaneous Revenue	3,406,080	6,043,005	8,238,507	4,865,414
<i>Total Revenues</i>	461,479,223	486,373,124	508,076,062	495,176,543
<i>Expenditures:</i>				
Current:				
General government	30,831,641	29,225,821	31,900,283	33,506,810
Judicial and law enforcement	151,126,438	157,827,236	159,196,378	167,697,539
Environment and public works	17,007,937	14,895,412	15,089,941	15,191,306
Social services	195,215,717	194,975,716	197,914,628	206,272,595
Community and economic development	7,628,999	12,722,405	10,012,723	14,106,336
Capital outlay	16,808,724	29,914,035	21,203,210	14,569,368
Intergovernmental:				
General government	3,203,086	2,506,156	2,743,503	2,590,532
Judicial and law enforcement	1,706,284	1,481,960	1,407,782	1,674,900
Environment and public works	386,896	546,290	542,941	535,101
Social services	30,676,509	25,820,246	19,017,193	30,747,806
Community and economic development	2,944,725	2,676,303	2,776,194	2,338,421
Debt service (including capital lease payments):				
Principal retirement	3,738,393	2,957,729	2,803,564	3,119,118
Interest	876,669	710,864	687,687	820,264
<i>Total Expenditures</i>	462,152,018	476,260,173	465,296,027	493,170,096
<i>Excess Of Revenues</i>				
<i>Over (Under) Expenditures</i>	(672,795)	10,112,951	42,780,035	2,006,447
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	85,582			995,672
Inception of subscription				
Inception of lease		13,747	96,875	13,768
Loans Issued	3,043,992	203,014	170,262	74,063
Proceeds of loans				
Transfers in	121,580,277	124,046,444	112,304,787	118,084,221
Transfers out	(124,688,651)	(127,227,032)	(121,686,016)	(126,410,208)
<i>Total Other Financing Sources And Uses</i>	21,200	(2,963,827)	(9,114,092)	(7,242,484)
<i>Net Change in Fund Balances</i>	(651,595)	7,149,124	33,665,943	(5,236,037)
<i>Fund Balance at Beginning Of Year</i>	260,855,437	260,203,842	267,352,966	301,018,909
<i>Fund Balance reclassified/restated</i>				
<i>Fund Balance at End Of Year</i>	\$ 260,203,842	\$ 267,352,966	\$ 301,018,909	\$ 295,782,872
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	1.03%	0.81%	0.78%	0.82%

Note: GASB87 was implemented in 2020.

2018	2019	2020	2021	2022	2023
\$ 136,523,081	\$ 138,088,584	\$ 137,738,749	\$ 143,631,569	\$ 145,934,387	\$ 136,424,199
80,769,240	100,908,516	104,071,633	117,047,598	122,445,679	123,294,860
11,592,481	14,916,445	14,776,519	18,343,548	18,723,570	17,718,461
329,657	250,405	334,519	254,838	215,087	135,976
71,059,723	73,196,346	72,449,557	63,079,535	66,107,791	66,269,728
3,832,363	3,630,566	3,406,950	4,225,096	3,783,107	3,153,680
1,883,705	1,927,455	11,006,266	9,382,338	19,187,198	27,860,255
207,473,390	202,110,225	284,079,233	244,542,724	240,041,999	275,069,003
8,995,054	18,623,905	19,764,914	(4,540,802)	(30,270,191)	39,784,149
		666,169	683,728	389,324	636,705
		44,245	53,043	56,114	56,439
5,688,850	5,883,639	6,192,572	6,429,678	8,767,324	15,595,028
528,147,544	559,536,086	654,531,326	603,132,893	595,381,389	705,998,483
35,349,887	36,662,781	64,367,720	45,790,436	54,069,967	87,087,366
173,919,375	184,149,450	191,894,916	201,473,539	220,341,507	238,368,835
15,403,213	13,888,184	15,152,323	21,463,070	17,033,244	17,684,660
211,090,354	208,866,660	210,190,385	221,674,358	238,982,641	233,228,571
9,696,785	11,363,050	53,995,491	11,673,580	13,525,033	16,535,048
21,910,955	28,444,075	31,829,294	25,451,393	25,039,255	28,650,329
2,639,361	2,857,378	26,801,133	2,586,183	3,681,935	3,491,820
2,057,596	1,551,371	2,058,584	1,510,745	1,773,000	2,132,449
517,322	581,788	516,107	725,374	833,944	928,426
32,885,837	35,847,650	31,430,508	32,752,208	32,705,858	35,679,282
1,846,772	1,929,220	1,292,864	1,188,942	3,082,088	2,471,416
3,147,281	3,214,210	6,086,389	5,805,272	5,970,025	8,179,139
603,501	537,940	1,793,690	1,659,752	1,517,765	1,590,212
511,068,239	529,893,757	637,409,404	573,754,852	618,556,262	676,027,553
17,079,305	29,642,329	17,121,922	29,378,041	(23,174,873)	29,970,930
265,966	63,602		2,206,047		3,257,640
124,041	128,025	524,412	8,271	71,250	46,464
130,021,790	133,890,387	127,832,920	136,931,032	144,634,854	125,889,617
(135,407,223)	(138,616,956)	(132,333,725)	(144,749,857)	(149,606,461)	(130,328,707)
(4,995,426)	(4,534,942)	(3,976,393)	(5,604,507)	(4,900,357)	(1,034,986)
12,083,879	25,107,387	13,145,529	23,773,534	(28,075,230)	28,935,944
295,782,872	307,866,751		369,384,969	393,158,503	365,083,273
		356,239,440			
\$ 307,866,751	\$ 332,974,138	\$ 369,384,969	\$ 393,158,503	\$ 365,083,273	\$ 394,019,217
0.76%	0.75%	1.30%	1.36%	1.26%	1.51%

MONTGOMERY COUNTY, OHIO
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property(I)		Personal Property(I)		Total		Total Direct (County) Rate (Mills)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2014	\$ 9,006,702,660	\$ 25,733,436,171	\$ 376,231,380	\$ 966,230,590	\$ 9,382,934,040	\$ 26,699,666,761	15.94
2015	8,649,344,380	24,712,412,514	379,199,400	973,853,005	9,028,543,780	25,686,265,519	16.94
2016	8,660,115,060	24,743,185,886	389,694,590	1,000,806,561	9,049,809,650	25,743,992,447	16.94
2017	9,105,868,150	26,016,766,143	428,301,650	1,099,956,510	9,534,169,800	27,116,722,653	16.94
2018	9,142,333,780	26,120,953,657	451,210,170	1,158,789,755	9,593,543,950	27,279,743,412	16.94
2019	9,205,075,170	26,300,214,771	489,223,160	1,256,414,025	9,694,298,330	27,556,628,796	16.94
2020	10,415,012,040	29,757,177,257	501,090,300	1,286,890,998	10,916,102,340	31,044,068,255	16.94
2021	10,388,726,810	29,682,076,600	529,348,870	1,359,464,143	10,918,075,680	31,041,540,743	16.94
2022	10,500,966,570	30,002,761,629	564,752,900	1,450,388,130	11,065,719,470	31,453,149,759	16.94
2023	13,634,022,210	38,954,349,171	643,485,350	1,256,414,025	14,277,507,560	40,210,763,196	16.94



Source: Montgomery County Auditor's Office - Department of Finance

(1) Includes public utility property values.

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. House Bill 66 combined telecommunications and telephone company property into one classification, telephone company property, and starting in tax year 2007, reclassified it as general business property rather than public utility property.

MONTGOMERY COUNTY, OHIO

Property Tax Rates - Direct and All Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	7.21	8.21	8.21	8.21	8.21	8.21	8.21	8.21	8.21	8.21
Human Services Levy B	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	<i>15.94</i>	<i>16.94</i>								
<i>School Districts</i>										
Brookville	69.00	74.25	74.25	74.25	74.23	73.73	73.11	73.01	73.00	71.64
Centerville	77.77	77.72	77.64	77.56	77.16	77.09	83.07	83.05	82.97	81.49
Dayton	79.85	79.85	81.35	83.35	80.05	80.05	80.05	80.05	80.55	74.92
Huber Heights	66.74	66.74	66.74	66.74	66.25	66.25	65.75	65.75	65.75	64.65
Jefferson	61.40	61.40	61.40	61.40	61.40	61.40	61.40	61.40	61.40	61.40
Kettering	82.89	82.89	82.99	85.39	85.26	91.25	90.50	90.18	96.17	95.16
Mad River	71.40	71.40	71.40	71.40	71.40	70.80	70.10	70.10	68.80	66.69
Miamisburg	60.86	62.03	62.57	62.52	61.26	61.21	59.03	59.24	59.17	55.07
New Lebanon	51.45	51.45	51.45	51.45	51.05	51.05	50.75	50.75	50.35	47.75
Northmont	75.95	75.95	75.95	81.85	81.85	81.85	81.40	81.40	81.40	80.33
Northridge	71.00	71.00	76.42	76.42	76.42	76.42	76.42	76.34	76.34	75.00
Oakwood	129.00	129.20	129.20	134.95	134.95	134.95	142.65	142.65	142.65	147.52
Trotwood-Madison	61.06	61.56	62.06	62.06	62.06	62.06	62.06	62.06	62.06	61.02
Valley View	39.33	39.33	39.33	39.33	39.33	39.33	44.83	44.83	44.18	43.01
Vandalia-Butler	62.53	62.56	62.48	62.40	61.65	61.63	61.05	61.25	61.35	58.99
West Carrollton	72.05	72.05	72.05	77.55	77.55	77.55	82.15	82.15	82.15	81.25
<i>Out-Of-County School Districts</i>										
Beavercreek	55.10	54.90	54.15	53.84	53.00	52.75	54.97	54.71	54.47	50.50
Carlisle	49.60	49.65	50.55	50.55	56.75	55.45	55.53	54.70	53.30	53.11
Fairborn	52.50	52.65	52.65	55.35	55.25	55.05	59.09	58.84	58.40	54.25
Preble Shawnee	23.20	23.00	20.50	20.50	20.00	20.00	20.00	20.00	20.00	20.00
Tri County North	43.55	41.80	43.45	41.65	41.95	41.95	42.05	41.15	41.15	40.95
Springboro Community S.D.	58.84	58.79	58.08	58.08	57.20	54.71	54.51	53.64	53.64	53.60

MONTGOMERY COUNTY, OHIO

Property Tax Rates - Direct and All Overlapping Governments

(Per \$1,000 of Assessed Value) (Cont'd.)

Last Ten Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	5.60	8.21	8.21	8.21	8.21	8.21	8.21	8.24	8.21	8.21
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	11.33	11.33	11.33	11.33
Farmersville	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	8.16	7.66
Huber Heights	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29	11.29
Kettering	6.79	6.79	6.79	6.79	6.79	6.79	6.63	6.63	6.63	6.52
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	15.03	15.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	21.70	21.70	21.70	25.20	25.20	25.20	25.20	25.20	25.20
Oakwood	10.05	10.05	10.05	10.05	10.05	10.05	10.05	10.05	10.05	6.30
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	15.02	15.02
Riverside	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34
Trotwood	23.80	23.80	23.80	23.80	23.80	23.80	22.80	22.80	22.80	22.80
Union	18.53	18.53	18.53	18.53	18.53	23.17	23.53	23.53	23.53	23.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
West Carrollton	6.25	6.25	6.25	6.25	6.25	6.25	10.15	10.15	10.15	10.15

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<i>Townships</i>										
Butler	16.94	16.94	16.94	20.44	20.44	20.44	20.44	20.44	20.44	20.44
Clay	14.10	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35
German	18.20	18.20	18.20	18.20	18.20	18.20	7.68	7.68	7.18	7.68
Harrison	28.97	32.97	36.97	42.97	42.97	42.97	42.97	42.97	42.97	42.97
Jackson	16.85	16.85	16.85	16.85	16.85	20.35	22.35	22.35	22.35	22.35
Jefferson	18.59	18.59	18.59	26.19	26.19	26.19	31.69	31.69	31.69	31.69
Miami	18.90	19.90	19.90	19.90	19.90	19.90	20.40	20.40	24.25	24.75
Perry	11.10	11.10	11.10	11.10	11.10	14.10	2.80	2.80	6.80	6.80
Washington	15.70	15.70	16.00	16.00	16.00	16.30	22.05	22.05	22.05	22.55
<i>Other Units</i>										
Dayton/Montgomery Library	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.09	3.04	2.78
Washington/Centerville Library	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community College	3.20	3.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Park District	1.80	1.80	1.80	1.80	1.80	2.00	2.00	2.00	2.00	2.00
Wright Memorial Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	3.00	3.00	3.00
Clayton Fire Dist	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Germantown Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park District	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Miami Valley CTC	2.58	2.58	2.58	2.58	4.01	4.01	4.01	3.96	3.93	3.93
Miami Valley Fire District										11.00

Source: Montgomery County Auditor's Office - Department of Finance

MONTGOMERY COUNTY, OHIO
Principal Property Taxpayers
Current and Nine Years Ago

December 31, 2023

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 52,624,148	\$ 453,443,340	3.18%
Vectren Energy Delivery of Ohio	17,047,254	145,301,760	1.02%
NREA VB V LLC	3,107,512	56,388,910	0.39%
Dayton Mall II LLC	2,824,051	31,607,320	0.22%
Tait Electric Generating Station	3,040,670	24,759,250	0.17%
VB One LLC	1,432,808	23,544,490	0.16%
Kettering Medical Center	1,531,719	17,926,270	0.13%
City of Dayton	1,346,560	16,575,800	0.12%
ARC PLBKVOH001 LLC	1,049,916	15,448,560	0.11%
Residenz II	1,379,053	14,356,720	0.10%
<i>Total Real and Personal Property Valuation</i>		<u>799,352,420</u>	<u>5.60%</u>
All Others		<u>13,478,155,140</u>	<u>94.40%</u>
<i>Total Assessed Valuation</i>		<u><u>\$ 14,277,507,560</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor's Office - Department of Finance

(1) Value used for this disclosure is that upon which the 2023 levy was based.

December 31, 2014

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 36,216,722	\$ 333,654,840	3.56%
Vectren Energy Delivery of Ohio	4,456,201	39,800,930	0.42%
Dayton Mall II LLC	2,933,902	31,549,190	0.34%
Huber Investment Corp	1,974,547	26,076,130	0.28%
City of Dayton	1,651,754	18,831,370	0.20%
Kettering Medical Center	984,905	11,617,700	0.12%
Miami Valley Hospital	1,084,773	11,367,020	0.12%
The Reynolds & Reynolds	1,169,848	12,174,770	0.13%
Meijer Stores Ltd Partnership	999,045	10,820,160	0.11%
Reed Elsevier Inc	914,486	9,833,760	0.11%
<i>Total Real and Personal Property Valuation</i>		<u>505,725,870</u>	<u>5.39%</u>
All Others		<u>8,877,208,170</u>	<u>94.61%</u>
<i>Total Assessed Valuation</i>		<u><u>\$ 9,382,934,040</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor's Office - Department of Finance

(1) Value used for this disclosure is that upon which the 2014 levy was based.

MONTGOMERY COUNTY, OHIO
Property Tax Levies and Collections
Last Ten Years

Fiscal Levy Year	Original		Adjusted		Collected Within the Fiscal Levy Year		Collections in Subsequent Years		Total Collections	
	Taxes Levied	Adjustments	Taxes Levied	Amount	Percentage of Original Levy	Years	Amount	Percentage of Adjusted Levy		
2014	\$ 125,981,787	\$ (2,648,247)	\$ 123,333,540	\$ 112,979,715	89.68%	\$ 9,732,140	\$ 122,711,855	99.50%		
2015	129,207,722	(1,455,192)	127,752,530	115,484,143	89.38%	(1,061,070)	114,423,073	89.57%		
2016	133,025,392	(1,571,799)	131,453,593	125,709,648	94.50%	2,710,849	128,420,497	97.69%		
2017	141,871,512	(1,674,306)	140,197,206	127,467,976	89.85%	1,751,762	129,219,738	92.17%		
2018	144,819,897	(1,050,214)	143,769,683	129,380,774	89.34%	1,583,224	130,963,998	91.09%		
2019	148,182,761	(925,928)	147,256,833	133,370,583	90.00%	945,407	134,315,990	91.21%		
2020	142,867,056	(1,175,203)	141,691,853	134,915,864	94.43%	1,372,311	136,288,175	96.19%		
2021	149,593,670	(2,537,793)	147,055,877	133,949,030	89.54%	1,119,644	135,068,674	91.85%		
2022	145,639,280	331,739	145,971,019	131,336,855	90.18%	738,541	132,075,396	90.48%		
2023	152,657,581	(2,494,012)	150,163,569	131,490,744	86.13%	-	131,490,744	87.57%		

Source: Montgomery County Auditor's Office - Department of Finance

Adjustments include changes in taxes levied as the result of tax appeals.

MONTGOMERY COUNTY, OHIO

Ratios of Outstanding Debt by Type

Last Ten Years

Year	Population(1)	General Bonded Debt (2)				Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita		
		Governmental Activities		Business-Type Activities					
		Assessed Values (in 000's)	General Obligation Bonds	General Obligation Bonds	Total Net Bonded Debt				
2014	533,116	\$ 9,382,934	\$ 25,519,493	\$ 14,448,218	\$ 39,967,711	0.43%	74.97		
2015	532,258	9,028,544	23,028,958	11,006,789	34,035,747	0.38%	63.95		
2016	531,239	9,049,810	20,480,621	7,488,161	27,968,782	0.31%	52.65		
2017	531,542	9,534,170	17,842,400	6,388,733	24,231,133	0.25%	45.59		
2018	532,331	9,593,544	15,139,179	5,279,305	20,418,484	0.21%	38.36		
2019	531,687	9,694,298	12,385,958	4,129,878	16,515,836	0.17%	31.06		
2020	531,861	10,916,102	9,557,733	3,243,100	12,800,833	0.12%	24.07		
2021	531,861	10,918,076	7,280,801	2,639,481	9,920,282	0.09%	18.65		
2022	537,741	11,065,719	4,943,869	2,010,862	6,954,731	0.06%	12.93		
2023	533,796	14,277,508	2,516,937	1,367,243	3,884,180	0.03%	7.28		

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

(2) Amounts for general bonded debt and revenue bonds are reported at carrying value, net of related premiums, discounts and adjustments.

(3) Personal income estimates source: U.S. Bureau of Economic Analysis - CA1-3

(4) Other Governmental Activities Debt for Leases increased due to the implementation of GASB 87.

Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to Total Governmental Fund Noncapital Expenditures

Last Ten Years

Year	Debt Service Requirements			Total Governmental Fund			Ratio of Debt Service to General Governmental Expenditures	
	Interest & Fiscal Charges		Total Debt Service	Noncapital Expenditures				
	Principal							
2014	\$ 3,551,797	\$ 839,280	\$ 4,391,077	\$ 446,113,099			0.98%	
2015	2,389,943	671,714	3,061,657	445,343,294			0.69%	
2016	2,447,743	619,494	3,067,237	444,092,817			0.69%	
2017	2,570,000	575,288	3,145,288	474,661,346			0.66%	
2018	2,635,000	523,888	3,158,888	485,406,502			0.65%	
2019	2,685,000	468,438	3,153,438	497,697,532			0.63%	
2020	2,760,000	540,145	3,300,145	597,700,031			0.55%	
2021	2,225,000	445,134	2,670,134	540,838,435			0.49%	
2022	2,285,000	373,218	2,658,218	586,029,217			0.45%	
2023	2,375,000	287,912	2,662,912	637,607,873			0.42%	

Source: Montgomery County Auditor's Office

<i>Other Governmental Activities Debt</i>			<i>Other Business-Type Activities Debt</i>			<i>Total Primary Government</i>	<i>Personal Income (in thousands)(3)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Loans Payable</i>	<i>Leases and Subscriptions*</i>	<i>Revenue Bonds(2)</i>	<i>Loans Payable</i>	<i>Leases and Subscriptions*</i>				
\$ 656,000	\$ 3,631,723	\$ 346,911	\$ 3,480,411	\$ 44,812,698	\$	\$ 92,895,454	\$ 21,778,263	0.43%	174.25
583,000	3,405,346	212,424	3,203,101	42,486,690		83,926,308	22,473,513	0.37%	157.68
500,000	3,374,269	201,779	2,920,791	42,906,458		77,872,079	22,870,434	0.34%	146.59
420,000	3,055,100	238,928	2,633,481	45,251,638		75,830,280	23,940,327	0.32%	142.66
335,000	2,835,254	394,279	2,336,171	43,771,715		70,090,903	24,961,727	0.28%	131.67
245,000	2,606,142	348,171	2,033,861	47,960,471		69,709,481	25,759,197	0.27%	131.11
165,000	2,715,165	56,667,975	1,721,551	57,766,852		130,315,827	27,440,499	0.47%	245.02
85,000	2,263,569	55,805,129	1,399,241	61,452,681		130,925,902	29,375,778	0.45%	246.17
1,935,724	52,766,907	1,066,931	83,986,405			146,710,698	29,424,781	0.50%	272.83
1,659,995	55,135,409	724,621	119,772,781	28,067		181,205,053	Not available	Not available	339.46

* Software Subscriptions are included in Leases and Subscriptions per GASB 96 beginning in 2023.

MONTGOMERY COUNTY, OHIO
Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2023:

<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 4,525,000
<i>Debt exempt from computation:</i>	
Special assessment bonds	
Revenue bonds	720,000
Self-supporting general obligation bonds paid from:	
Stillwater Center revenue	1,340,000
General obligation bonds for Juvenile Detention Center	2,465,000
<i>Total exempt debt</i>	<u>(4,525,000)</u>
Net debt	\$ 0
<i>Assessed Valuation of County (2)</i>	\$ 14,277,507,560
Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000: not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000)	\$ 355,437,689
Net debt (all unvoted)	0
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	\$ 355,437,689
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	\$ 142,775,076
Net debt (all unvoted)	0
<i>Unvoted Legal Debt Margin</i>	\$ 142,775,076
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%

Comparative Information for Previous Years:

	2022	2021	2020	2019
Direct debt limitation:	\$ 275,142,994	\$ 271,451,892	\$ 271,402,559	\$ 240,857,458
Net debt (all unvoted)	0	0	0	0
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	<u>275,142,994</u>	<u>271,451,892</u>	<u>271,402,559</u>	<u>240,857,458</u>
<i>Unvoted debt limitation:</i>	110,657,197	109,180,757	109,161,023	96,942,983
Net debt (all unvoted)	0	0	0	0
<i>Unvoted Legal Debt Margin</i>	<u>110,657,197</u>	<u>109,180,757</u>	<u>109,161,023</u>	<u>96,942,983</u>
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%	0.00%	0.00%	0.00%
	2018	2017	2016	2015
Direct debt limitation:	\$ 238,338,599	\$ 236,854,245	\$ 226,308,127	\$ 224,745,241
Net debt (all unvoted)	0	0	0	(684,930)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	<u>238,338,599</u>	<u>236,854,245</u>	<u>226,308,127</u>	<u>224,060,311</u>
<i>Unvoted debt limitation:</i>	95,935,440	95,341,698	91,123,251	90,498,097
Net debt (all unvoted)	0	0	0	(684,930)
<i>Unvoted Legal Debt Margin</i>	<u>95,935,440</u>	<u>95,341,698</u>	<u>91,123,251</u>	<u>89,813,167</u>
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	0.00%	0.00%	0.00%	0.76%
				1.50%

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all externally outstanding principal for bonded indebtedness.

(2) For the purpose of this computation the current assessed valuation, on which the 2023 levy will be based, is used.

MONTGOMERY COUNTY, OHIO
Computation of Direct, Overlapping and Underlying Debt
December 31, 2023

	<i>Gross Debt</i>	<i>Self- Supporting Debt</i>	<i>Total Debt</i>	<i>Percent Applicable To County(1)</i>	<i>County Share</i>
<i>Direct:</i>					
Montgomery County:					
Governmental Activities:					
(Carrying Value of)					
General obligation bonds		\$ 2,516,937	100.00%	\$ 2,516,937	
Loans payable		1,659,995	100.00%	1,659,995	
Leases payable		49,385,710	100.00%	49,385,710	
Subscriptions payable		5,749,699	100.00%	5,749,699	
<i>Total Net Direct Debt</i>					<u>59,312,341</u>
<i>Overlapping:</i>					
City of Carlisle	280,000	0	280,000	3.90%	10,911
City of Centerville	12,001,884	11,472,523	529,361	99.18%	525,020
City of Huber Heights *	113,124,477	49,844,380	63,280,097	96.64%	61,153,885
City of Kettering	21,478,965	0	21,478,965	98.27%	21,107,379
City of Springboro	11,886,000	2,796,000	9,090,000	4.48%	407,232
City of Union	3,872,175	3,533,025	339,150	99.00%	335,759
Brookville Local School District	7,677,000	0	7,677,000	98.97%	7,597,927
Kettering Local School District	66,848,000	920,000	65,928,000	99.01%	65,275,313
Northmont Local School District	72,746,669	0	72,746,669	99.27%	72,215,618
Miami Valley Career Technology Center	116,770,000	0	116,770,000	60.07%	70,143,739
Valley View Local School District	25,780,000	0	25,780,000	99.93%	25,761,954
<i>Total Net Overlapping Debt</i>					<u>324,534,737</u>
<i>Underlying:</i>					
Cities, Villages, Townships					
Within Montgomery County	318,763,942	245,654,448	73,109,494	100.00%	73,109,494
School Districts					
Within Montgomery County	6,033,946,981	21,832,917	6,012,114,064	100.00%	<u>6,012,114,064</u>
<i>Total Net Underlying Debt</i>					<u>6,085,223,558</u>
<i>Total Net Debt</i>					<u>\$ 6,469,070,636</u>

Source: Montgomery County Auditor's Office - Department of Finance
(1) Percent applicable refers to the portion of the debt which is secured by taxable real estate in Montgomery County.

*City of Huber Heights updates not yet received.

MONTGOMERY COUNTY, OHIO
Schedule of Enterprise Fund Revenue Bond Coverage
Last Ten Years

Year	Revenue Bonds						Bond Coverage	
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Debt Service Requirements				
				Principal	Interest	Total		
<i>Solid Waste Management Fund Bond Coverage:</i>								
2014	\$ 27,750,841	\$ 22,031,755	\$ 5,719,086	\$ 270,000	\$ 105,340	\$ 375,340	15.24	
2015	28,587,622	17,141,843	11,445,779	275,000	101,000	376,000	30.44	
2016	29,032,980	18,456,148	10,576,832	280,000	93,819	373,819	28.29	
2017	28,695,691	19,809,546	8,886,145	285,000	87,519	372,519	23.85	
2018	30,273,603	19,495,745	10,777,858	295,000	81,969	376,969	28.59	
2019	37,872,972	18,829,520	19,043,452	300,000	72,281	372,281	51.15	
2020	48,779,926	25,125,005	23,654,921	310,000	63,281	373,281	63.37	
2021	53,981,290	26,427,294	27,553,996	320,000	53,981	373,981	73.68	
2022	55,005,806	26,702,864	28,302,942	330,000	44,381	374,381	75.60	
2023	59,250,086	29,143,767	30,106,319	340,000	34,481	374,481	80.39	

Pledged Revenues:

(1) Include all revenues (excluding gains or losses on disposition of assets, investment earnings and other interest, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations) as well as the fund balance at the end of the year

(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

Source: Montgomery County Auditor's Office

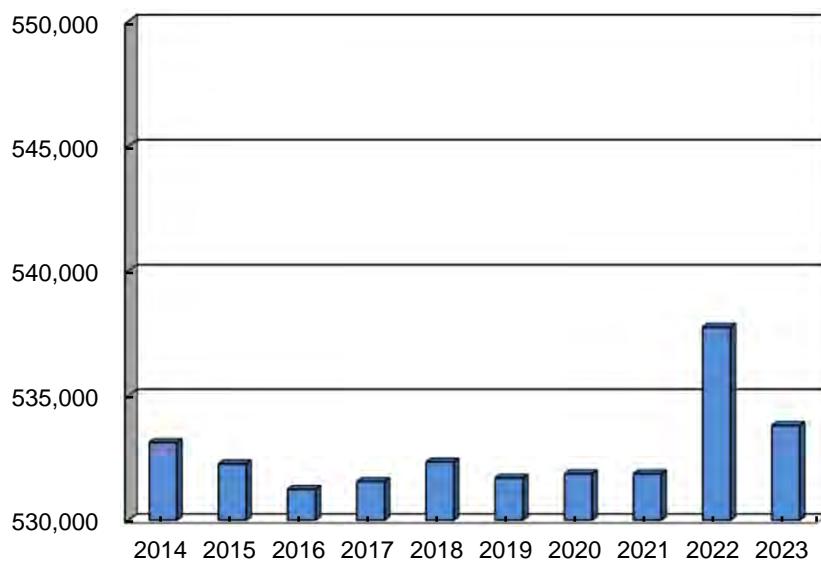
MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics
December 31, 2023

Population

	<i>County</i>	<i>MSA</i>
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558
2010	535,153	841,502
2020	531,861	781,360

*Population for the
Last Ten Years*

2014	533,116
2015	532,258
2016	531,239
2017	531,542
2018	532,331
2019	531,687
2020	531,861
2021	531,861
2022	537,741
2023	533,796



Sources: U.S. Census Bureau and World Population Review

MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics (Cont'd.)
December 31, 2023

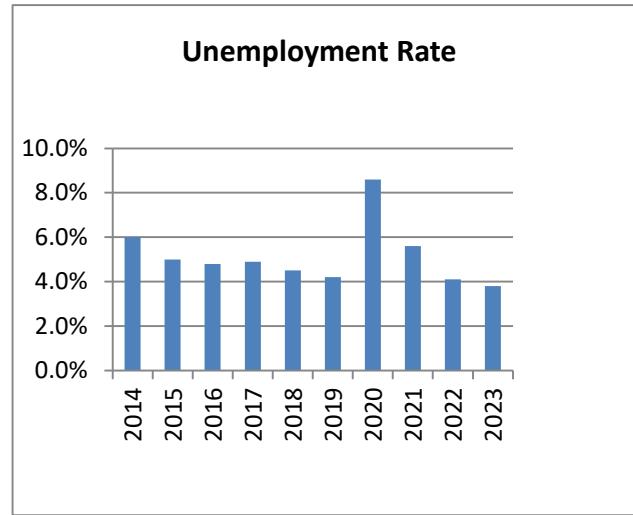
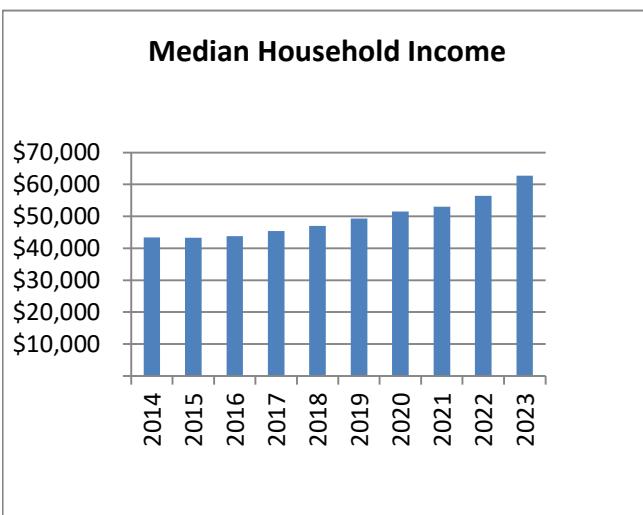
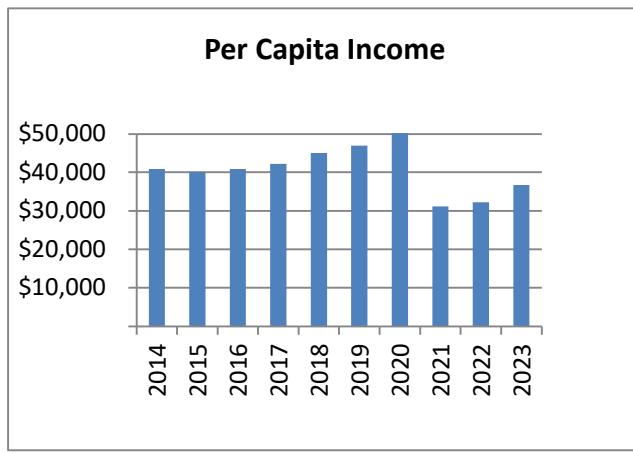
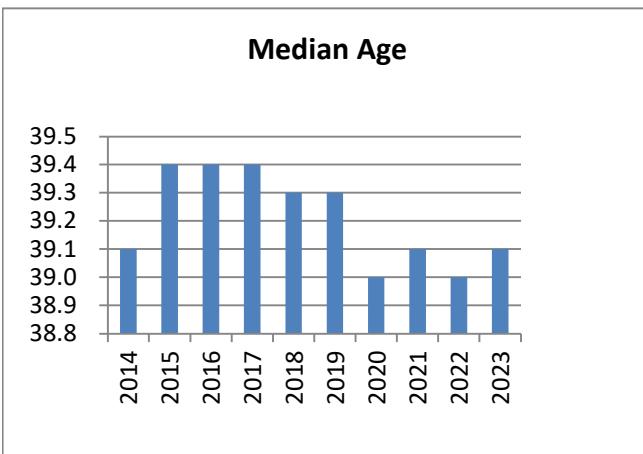
Year	Median Age (1)	Total Personal Income (2)	Per Capita Income (2)	Median Household Income (3)	Annual Unemployment Rate (4)
2014	39.1	\$ 21,778,263,000	\$ 40,851	\$ 43,401	6.0%
2015	39.4	22,473,513,000	40,150	43,281	5.0%
2016	39.4	22,870,434,000	40,851	43,829	4.8%
2017	39.4	23,940,327,000	42,223	45,394	4.9%
2018	39.3	24,961,727,000	45,039	47,045	4.5%
2019	39.3	25,759,197,000	46,891	49,314	4.2%
2020	39.0	27,440,449,000	54,822	51,542	8.6%
2021	39.1	29,375,778,000	31,146	53,064	5.6%
2022	39.0	29,424,781,000	32,238	56,471	4.1%
2023	39.1	Unavailable	36,714	62,728	3.8%

(1) Source: Census Reporter

(2) Source: US Bureau of Economic Analysis - CAINC1

(3) Source: US Census Bureau - Quick Facts

(4) Source: Ohio Labor Market Information



MONTGOMERY COUNTY, OHIO
Principal Employers
Current and Nine Years Ago

2023 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base	35,000	14.19%
Kettering Health Network	15,813	6.41%
Premier Health Partners	11,344	4.60%
Montgomery County	4,570	1.85%
Dayton Children's Hospital	4,163	1.69%
Meijer Inc.	3,896	1.58%
Dayton VA Medical Center	3,529	1.43%
University of Dayton	3,200	1.30%
CareSource	2,562	1.04%
Sinclair Community College	2,406	0.98%
	<hr/> 86,483	<hr/> 35.07%

Source: Dayton Business Journal and Dayton Daily News

2014 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base.....	27,500	11.69%
Premier Health	13,500	5.74%
Kettering Health Network	7,115	3.03%
The Kroger Company	5,582	2.37%
Montgomery County	3,996	1.70%
Wright State University	3,303	1.40%
Lexis Nexis	3,200	1.36%
Sinclair Community College	2,601	1.11%
University of Dayton	2,290	0.97%
Dayton Public Schools	2,102	0.89%
	<hr/> 71,189	<hr/> 30.27%

Source: Dayton Business Journal

MONTGOMERY COUNTY, OHIO
Selected Operating Indicators
Last Ten Years

	2014	2015	2016	2017
Governmental Activities				
Judicial and law enforcement				
Sheriff				
County jail book-ins	25,933	25,211	25,211	24,435
Calls dispatched handled	630,171	613,770	597,340	588,501
Common Pleas Court				
Caseload for civil cases	10,596	9,647	10,000	8,733
Caseload for criminal cases	5,144	4,851	5,000	5,402
Environment and public works				
County Engineer				
Asphalt resurfacing (tons)	15,600	13,156	14,876	16,000
Community and economic development				
Building Regulations				
Building inspections	8,878	9,706	10,141	9,882
Electrical inspections	4,814	5,246	5,514	5,108
Building permits issued	1,646	1,721	1,847	1,730
Building permits total estimated value of buildings	\$663,855,046	\$536,089,907	\$268,877,786	\$224,468,562
Business-type Activities				
Water				
Historic water consumption, daily maximum (millions of gallons)				
South system	23	23	30	24
North system	14	14	18	17
Wastewater				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	15	15	15	15
Eastern Regional Treatment Plant	9	9	8	9
Solid Waste Management				
Tons of solid waste disposed of	501,519	531,241	557,653	571,615
Parking Facilities				
Public parking capacity (spaces)	1,610	1,610	1,610	1,610
Employee-only parking capacity (spaces)	552	552	552	552
Stillwater Center				
Total patient days	35,450	35,333	35,368	35,399
Percentage of occupancy	97.5%	98.4%	98.3%	98.6%

Source: Various county departments
 Indicators are not provided for the general government function.

2018	2019	2020	2021	2022	2023
23,239	21,789	15,112	17,678	18,319	17,541
555,739	445,835	395,183	462,000	382,000	511,219
8,613	8,910	10,911	11,437	12,368	14,479
5,527	5,740	7,793	9,623	8,654	8,805
27,254	19,862	27,346	18,681	22,288	17,632
9,862	9,536	9,913	9,433	9,739	11,504
5,446	5,843	6,241	5,090	5,610	5,752
1,744	2,523	1,869	1,882	1,711	983
\$203,599,402	\$285,566,223	\$342,032,802	\$431,580,625	\$398,578,478	Not Available
25	25	26	23	24	26
15	15	15	14	15	16
16	16	13	12	12	11
10	9	9	9	9	7
596,882	629,466	630,157	661,153	639,858	645,170
1,610	1,625	1,625	1,625	1,625	1,625
552	450	450	450	450	450
35,553	35,743	34,984	34,878	34,825	35,594
98.3%	98.6%	97.2%	97.5%	97.4%	98.6%

MONTGOMERY COUNTY, OHIO

Employees by Function

Last Ten Years

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
General government	305	337	1,449	1,752	1,714	441	452	470	485	480
Judicial and law enforcement	1,741	1,879	670	849	839	2,076	2,099	2,127	2,115	2,124
Environment and public works	113	117	94	95	137	116	114	117	120	117
Social services	1,337	1,485	1,406	810	839	1,239	1,235	1,273	1,265	1,264
Community and economic development	34	39	239	28	21	39	40	44	45	48
Total Governmental Activities	3,530	3,857	3,858	3,534	3,550	3,911	3,940	4,031	4,030	4,033
Business-type Activities										
Water	95	110	104	80	71	75	109	122	133	115
Wastewater	115	124	127	129	137	151	119	96	103	107
Solid Waste Management	53	66	70	67	65	72	74	66	72	67
Parking Facilities	5	4	4	3	3	2	2	2	3	3
Stillwater Center	198	213	203	158	177	221	225	235	248	245
Total Business-type Activities	466	517	508	437	453	521	529	521	559	537
Total Primary Government	3,996	4,374	4,366	3,971	4,003	4,432	4,469	4,552	4,589	4,570

Source: County position-control records

MONTGOMERY COUNTY, OHIO
Capital Asset Statistics by Function
Last Ten Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Judicial and Law Enforcement										
<i>Sheriff</i>										
Jails	1	1	1	1	1	1	1	1	1	1
<i>County Courts</i>										
Detention Facilities	3	3	3	3	3	3	3	3	3	3
Court Buildings	3	3	3	3	3	3	3	3	3	3
Environment and Public Works										
<i>County Engineer</i>										
Roads (centerline miles)	320	320	320	320	335	336	344	338	328	328
Bridges	396	398	401	403	520	520	522	523	524	521
Social Services										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	6	4	3	3	3	3	3	2
Community & Economic Development										
<i>County Parks</i>										
Parks acreage	475	475	475	475	475	475	475	475	508	508
Parks	3	3	3	3	3	3	3	3	3	3
Shelters	11	11	11	11	11	11	11	11	11	10
Tennis courts	16	16	16	16	16	16	16	16	14	14
Basketball courts	13	13	13	13	13	13	13	3	3	3
Ball diamonds	11	11	11	11	11	11	11	11	3	3
Water										
Water lines (miles)	1,376	1,379	1,385	1,385	1,390	1,390	1,390	1,398	1,401	1,405
Wastewater										
Sewer lines (miles)	1,224	1,226	1,231	1,233	1,236	1,236	1,236	1,245	1,245	1,233
Lift stations	37	45	45	45	45	45	45	45	45	40
Treatment Plants	2	2	2	2	2	2	2	2	2	2
Solid Waste										
Transfer Facilities	2	1	1	1	1	1	1	1	1	1
Parking Facilities										
Public Parking Garage	2	2	2	2	2	2	2	2	2	2
Public Parking Lot	2	2	2	2	2	2	2	2	2	2
Employees-only Parking Lot	1	0	0	0	0	0	0	0	0	0
Employees-only Parking Garage	1	1	1	1	1	1	1	1	1	1

Source: Various county departments

Indicators are not provided for the general government function.

MONTGOMERY COUNTY, OHIO
Synopsis of Insurance
December 31, 2023

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
<i>Board of Developmental Disabilities Services:</i>					
Ohio School Plan	40000829ECYOHPI0 4000829ENVOHP10 40000829PKEOHP02 40000829PKEOHP02	Cyber Liability- 7/1/23-7/1/24 Pollution Liability- 7/1/23-7/1/24 Workplace Violence- 7/1/23-7/1/24 7/1/23-7/1/24 Acts or Omissions Directors & Officers Liability	\$1,000,000 \$5,000,000 Per Incident Aggregate	\$50,000 up to \$2,500	\$25,300 \$982 \$408 \$58,889
	40000829PKEOHP02	7/1/23-7/1/24 Liability Medical Pay All Other Vehicles-Comprehensive All Other Vehicles-Collision	\$5,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$250 \$500	\$16,175
<i>Other County Agencies:</i>					
Affiliated FM Insurance Co.	1107804	12/5/23-12/5/24 Property/Boiler & Machinery & Terrorism Earthquake and Flood Flood - Flood Plain Locations Property in-transit	\$500mm Loss Limit \$25,000	\$100,000 up to \$500,000	\$712,240
Travelers Insurance	105912654	3/31/23-3/31/26 Crime	\$1,000,000	\$25,000	\$5,154
	21P75905	3/31/23-3/31/24 Foreign	GL - 1M/2M; Auto H&NO - 1M; Voluntary Work Comp & EL; Business Travel - 1,250,000 aggregate; K&R - 250k	\$0	\$2,125
Crum & Forster	CYB-105699	3/31/23-3/31/24 Cyber Liability	\$3,000,000	\$500,000	\$247,985
Safety National	XPR4068200	4/30/23-4/30/24 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 Each Occurrence \$5,000,000 Aggregate	\$4,000,000 SIR	\$1,157,170
Cincinnati Insurance	ENP0597453	12/5/20-12/5/23 Auto Physical Damage - Vehicles valued over \$250,000	Per Schedule \$9,655,807 TIV	\$25,000	\$39,396
ProCentury Insurance Company	CSP098672001	3/31/23-3/31/24 Professional Liability - Stillwater Center Primary Policy	\$1,000,000 Per Incident \$3,000,000 Aggregate	\$25,000	\$30,399
ProCentury Insurance Company	CSU098672001	3/31/23-3/31/24 Professional Liability - Stillwater Center Excess Policy	\$1,000,000 Per Event \$1,000,000 Aggregate	\$10,000	\$5,163
Allianz	USL02790123	3/31/23-3/31/26 Pollution Liability	\$5,000,000	\$50,000	\$37,256
Safety National	SP 4066525	5/1/23-5/1/24 Excess Workers' Compensation	Statutory	\$800,000 SIR	\$247,784
MedPro	H006281	12/10/23-12/10/24 Professional Liability - Stillwater Center COVID Testing	\$1,000,000 Per Event \$3,000,000 Aggregate	\$2,500	\$6,750
Travelers Insurance	106435400	12/31/19-12/31/23 Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,555
	106059216	3/19/23-3/19/24 Common Pleas Scheduled Bond Program	\$861,000	\$0	\$2,873
	105459839	6/29/19-6/29/24 Karl Keith, Deputy Registrar for BMV	\$25,000	\$0	\$140
Global Aerospace	9031355	1/1/23-1/1/24 Drone Aviation Hull & Liability	\$2,000,000	\$0 Liability - 5% for Hull Coverage	\$4,120
Liberty Mutual	XWW(24) 65 80 00 77	2/1/2023-2/1/2024 Out of State Workers Compensation	\$1,000,000 Each Accident	\$0	\$842

Source:

Montgomery County Risk Management Department and Board of Developmental Disabilities Services.



MONTGOMERY
C O U N T Y
OHIO

