

MONTGOMERY COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2024



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

Board of Commissioners
Montgomery County
451 West Third Street
Dayton, Ohio 45422

We have reviewed the *Independent Auditors' Report* of Montgomery County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The Auditor of State is conducting an investigation, which is on-going as of the date of this report. Dependent on the outcome of the investigation, results may be reported on at a later date.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Montgomery County is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 03, 2025

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**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM/CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<i>Direct Program</i>				
Community Programs to Improve Minority Health	93.137	1CPIMP221329-01-00	\$ 20,362	\$ 20,322
		5CPIMP221329-01-00	50,365	-
		5CPIMP221329-01-01	23,086	-
		5CPIMP221329-02-00	316,798	164,746
		5CPIMP221329-03-00	33,943	-
Total Community Programs to Improve Minority Health Grant Program			<u>444,554</u>	<u>185,068</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79TI080283-06	20,269	20,269
		5H79TI080283-07	325,204	223,879
		5H79TI080283-08	37,314	3,498
		6H79SM083396-04M002	329,620	157,526
		6H79SM087207-01M002	750,000	600,255
<i>Passed through Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance		H79SM086313	81,989	81,989
		671094-1	64,796	-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>1,609,192</u>	<u>1,087,416</u>
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1X06SM088827-01	134,936	134,936
		1X06SM090118-01	26,623	26,623
Total Projects for Assistance in Transition from Homelessness (PATH)			<u>161,559</u>	<u>161,559</u>
Drug-Free Communities Support Program Grants	93.276	2NH28CE002442-06-00	96,564	-
		5NH28CE002442-05-00	16	-
		5NH28CE002442-07-00	21,926	-
Total Drug-Free Communities Support Program Grants			<u>118,506</u>	<u>-</u>
Opioid STR	93.788	1H79TI085753-01	542,784	481,336
		5H79TI085753-02	1,072,051	1,055,478
		6H79TI085753-02M001	1,355,252	1,297,029
Total Opioid STR			<u>2,970,087</u>	<u>2,833,843</u>
Block Grants for Community Mental Health Services	93.958	6B09SM087381-01M001	441,705	386,466
		B09SM085918	66,106	-
		IB09SM087312-01	24,959	24,959
		IB09SM089646-01	154,565	147,065
Total Block Grants for Community Mental Health Services			<u>687,335</u>	<u>558,490</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	6B08TI085827-01M002	1,235,164	1,235,164
		B08TI083541	78,840	78,839
		B08TI084601	27,374	12,275
		B08TI084665	363,074	363,074
		IB08TI087059-01	1,004,403	1,004,403
		UT22427	67,447	67,339
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>2,776,302</u>	<u>2,761,094</u>
Social Services Block Grant	93.667	2301OHSOSR	183,693	183,693
		2401OHSOSR	202,802	202,802
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant		2301OHSOSR	343,759	-
<i>Passed through Ohio Department of Job and Family Services</i>				
Social Services Block Grant		G-2425-11-6176	4,860,022	-
Total Social Services Block Grant			<u>5,590,276</u>	<u>386,495</u>
Title IV-E Prevention Program	93.472	G-2425-11-6176	9,969	-
Temporary Assistance for Needy Families	93.558	G-2425-11-6176	10,438,945	-
Child Support Services	93.563	G-2425-11-6176	10,464,935	-
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-2425-11-6176	1,344,597	-
Total CCDF Cluster			<u>1,344,597</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6176	270,935	-
Foster Care Title IV-E	93.658	G-2425-11-6176	10,488,217	-
Adoption Assistance	93.659	G-2425-11-6176	5,878,706	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6176	314,748	-
Children's Health Insurance Program	93.767	G-2425-11-6176	17,618	-
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2425-11-6176	34,994,298	-
Total Medicaid Cluster			<u>34,994,298</u>	<u>-</u>
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2425-11-6176	164,951	-
<i>Passed through Ohio Department of Family and Children First</i>				
MaryLee Allen Promoting Safe and Stable Families Program		5AU-02-C0057	37,523	37,523
Total MaryLee Allen Promoting Safe and Stable Families Program			<u>202,474</u>	<u>37,523</u>
<i>Passed through Montgomery County Public Health</i>				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	238,486	-
Total United States Department of Health and Human Services			<u>89,021,739</u>	<u>8,011,488</u>

MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR <i>PASS THROUGH GRANTOR</i> PROGRAM/CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF AGRICULTURE:				
<i>Passed through Ohio Department of Education</i>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	N/A	\$ 172,586	\$ -
Total Child Nutrition Cluster			172,586	-
<i>Passed through Ohio Department of Job and Family Services</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6176	6,315,654	-
Total SNAP Cluster			6,315,654	-
Total United States Department of Agriculture			6,488,240	-
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<i>Direct Program</i>				
CDBG – Entitlement/Special Purpose Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-39-0004	22,876	22,876
		B-19-UC-39-0004	51,336	18,336
		B-20-UC-39-0004	31,523	30,492
		B-20-UW-39-0004	1,103,980	1,103,980
		B-21-UC-39-0004	400,602	399,518
		B-22-UC-39-0004	944,812	830,205
		B-23-UC-39-0004	576,109	320,426
		B-24-UC-39-0004	19,630	-
		SUPPORT-ACT-CDBG	190,290	190,290
Total Community Development Block Grants/Entitlement Grants			3,341,158	2,916,123
Total CDBG – Entitlement/Special Purpose Grants Cluster			3,341,158	2,916,123
Emergency Solutions Grant Program	14.231	E-22-UC-39-0004	10,370	10,370
		E-23-UC-39-0004	142,530	142,530
		N/A	261,019	261,019
Total Emergency Solutions Grant Program			413,919	413,919
HOME Investment Partnerships Program	14.239	M-16-UC-39-0208	1,920	-
		M-18-UC-39-0208	160,913	160,913
		M-19-UC-39-0208	615,734	615,734
		M-20-UC-39-0208	324,407	324,384
		M-21-UC-39-0208	275,615	275,615
		M-22-UC-39-0208	325,495	325,000
		M-23-UC-39-0208	3,102	-
Total Home Investment Partnership Program			1,707,186	1,701,646
Continuum of Care Program	14.267	OH0649L5E051900	9,256	-
		OH0676L5E052000	1,425	-
		OH0698L5E052100	334,447	31,315
Total Continuum of Care Program			345,128	31,315
Youth Homelessness Demonstration Program	14.276	OH0127L5E052215	70,488	14,080
		OH0127L5E052216	151,036	143,879
		OH0589L5E052104	450,756	383,427
		OH0712Y5E052000	700,393	640,710
Total Youth Homelessness Demonstration Program			1,372,673	1,182,096
Total United States Department of Housing and Urban Development			7,180,064	6,245,099
UNITED STATES DEPARTMENT OF JUSTICE:				
<i>Direct Program</i>				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	15PBJA-21-GG-02950-SLFO	2,577	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15PBJA-22-GG-03041-MENT	33,973	33,973
		15PBJA-22-GG-03001-MENT	125,000	-
Total Criminal and Juvenile Justice and Mental Health Collaboration Program			158,973	33,973
ATF Overtime Reimbursements	16.xxx	N/A	1,499	-
<i>Passed through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2024-VOCA-135503514	136,106	-
<i>Passed through Montgomery County Public Health</i>				
Treatment Court Discretionary Grant Program	16.585	2020-DC-BX-0012	2,395	2,395
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	15PBJA-21-GG-04493-COAP	5,808	-
<i>Passed through Ohio Department of Public Safety</i>				
Residential Substance Abuse Treatment for State Prisoners	16.593	2021-RS-SAT-101B	255,890	-
Project Safe Neighborhoods	16.609	2018-PS-PSD-452	65,793	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2023-PC-NFS-7806	50,872	-
Equitable Sharing Program	16.922	OH0570000	80,566	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2023-DL-LEF-5845	29,057	-
		2023-JG-A01-6803	19,872	-
		2024-RO-ETF-R569	10,000	-
<i>Passed through City of Dayton</i>				
Edward Byrne Memorial Justice Assistance Grant Program		2020-DJ-GX-0748	90,867	-
Total Edward Byrne Memorial Justice Assistance Grant Program			149,796	-

MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM/CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<i>Passed through Ohio Office of Criminal Justice Services</i>				
Domestic Trafficking Victim Program	16.834	2023-HT-HT-62719	\$ 63,225	\$ -
Sheriff-OCIC Recovery Ohio Grant 24	16.xxx	2024-RO-MDI-R537	117,414	-
Sheriff-Violent Crime Reduction Grant	16.xxx	2024-ST-VCR-388	28,527	-
<i>Passed through Federal Bureau of Investigation</i>				
Safe Street Task Force	16.xxx	N/A	94,122	-
Total United States Department of Justice			1,213,563	36,368
UNITED STATES DEPARTMENT OF LABOR:				
<i>Passed Through Ohio Department of Job and Family Services - Greater Ohio Workforce Board</i>				
Unemployment Insurance	17.225	N/A	432,767	-
WIOA Cluster:				
WIOA Adult Program	17.258	2020-21-7357-1	1,346,192	-
WIOA Youth Activities	17.259	2020-21-7357-1	1,261,407	-
WIOA Dislocated Worker Formula Grants	17.278	2020-21-7357-1	902,722	-
Total WIOA Cluster			3,510,321	-
Total United States Department of Labor			3,943,088	-
UNITED STATES DEPARTMENT OF TRANSPORTATION:				
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 107991	71,354	-
		PID 110332	1,835,175	-
		PID 113360	283,519	-
		PID 115795	471,489	-
		PID 116873	548,873	-
		PID 117355	1,038,300	-
		PID 119915	36,900	-
Total Highway Planning and Construction			4,285,610	-
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	69A37523300004020OH0	42,103	-
Total Highway Safety Cluster			42,103	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37520300001640OHA	16,519	-
<i>Passed through Ohio Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0355-13-01-00	36,126	-
Total United States Department of Transportation			4,380,358	-
UNITED STATES DEPARTMENT OF THE TREASURY:				
<i>Direct Program</i>				
Equitable Sharing	21.016	N/A	334,652	-
COVID-19 - Emergency Rental Assistance Program	21.023	N/A	478,072	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	27,482,174	-
<i>Passed through Ohio Department of Criminal Justice</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	553,268	-
<i>Passed through Ohio Department of Public Safety/Ohio Emergency Management</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	41,032	-
<i>Passed through Ohio Department of Job and Family Services</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	693,556	-
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds			28,770,030	-
Total United States Department of the Treasury			29,582,754	-
UNITED STATES DEPARTMENT OF ENERGY:				
<i>Direct Program</i>				
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	N/A	30,853	-
Total United States Department of Energy			30,853	-
UNITED STATES DEPARTMENT OF EDUCATION:				
<i>Direct Program</i>				
Title I Grants to Local Educational Agencies	84.010	N/A	148,486	-
<i>Passed through Miami Valley Career Technology Center</i>				
Adult Education - Basic Grants to States	84.002	051284-AB-S1-2024	17,500	-
		051284-AB-S1-2025	10,000	-
Total Adult Education - Basic Grants to States			27,500	-
<i>Passed through Ohio Department of Rehabilitation and Correction</i>				
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013A	N/A	205,771	-
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Special Education - Grants for Infants and Families	84.181	H181A220024	507,869	502,704
		H181A230024	360,993	225,129
Total Special Education - Grants for Infants and Families			868,862	727,833
Total United States Department of Education			1,250,619	727,833

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM/CLUSTER TITLE	FEDERAL AL NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF HOMELAND SECURITY:				
<i>Passed through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	\$ 219,444	\$ -
BRIC: Building Resilient Infrastructure and Communities	97.047	EMC-2022-BR-020-001\2	40,014	-
Homeland Security Grant Program	97.067	EMW-2020-SS-00037-S01	65,875	-
		EMW-2021-SS-00004	411,629	-
Total Homeland Security Grant Program			<u>477,504</u>	<u>-</u>
<i>Passed through ICE- Homeland Security Investigations</i>				
Bulk Currency Overtime Reimbursements	97.xxx	N/A	12,656	-
Total United States Department of Homeland Security			<u>749,618</u>	<u>-</u>
UNITED STATES POSTAL SERVICE				
<i>Direct Program</i>				
United States Postal Inspection Services Overtime Reimbursements	22.xxx	N/A	11,050	-
Total United States Postal Service			<u>11,050</u>	<u>-</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 143,851,946</u>	<u>\$ 15,020,788</u>

N/A - No agency pass-through or other identifying number was available for this program.

The accompanying notes to this schedule are an integral part of this schedule.

MONTGOMERY COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Montgomery County (the County) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting, except expenditures passed through the Greater Ohio Workforce Board for the WIOA Cluster are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D – SUBRECIPIENTS

The County passes certain federal awards received from the United States Department of Health and Human Services, United States Department of Housing and Urban Development, United States Department of Justice, United States Department of Education, Ohio Department of Mental Health and Addiction Services, Ohio Department of Family and Children First, and Ohio Department of Developmental Disabilities to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash, except expenditures passed through the Greater Ohio Workforce Board for the WIOA Cluster are presented on an accrual basis.

As a pass-through entity, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E – CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE F – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County local program income account as of December 31, 2024 is \$14,987.

MONTGOMERY COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024
(CONTINUED)

NOTE G – MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Montgomery County
Honorable Board of County Commissioners, County Auditor, and County Treasurer:
451 West Third Street
Dayton, OH 45422

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2025. Our report includes a reference to other auditors who audited the financial statements of Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation and the Montgomery County Land Reutilization Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 30, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Montgomery County
Honorable Board of County Commissioners, County Auditor, and County Treasurer:
451 West Third Street
Dayton, OH 45422

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Montgomery County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 the County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated June 30, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
September 15, 2025

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

ALN 93.558 – Temporary Assistance for Needy Families

ALN 93.658 – Foster Care Title IV-E

ALN 93.659 – Adoption Assistance

CDBG – Entitlement/Special Purpose Grants Cluster:

ALN 14.218 – Community Development Block Grants/Entitlement Grants

ALN 20.205 – Highway Planning and Construction

ALN 21.027 – COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold to distinguish between Type A and Type B programs:	\$3,000,000
---------------------------------------------------------------------	-------------

Auditee qualified as low-risk auditee?	Yes
----------------------------------------	-----

Section II – Financial Statement Findings

2024-001: Significant Deficiency – Audit Adjustments and Corrections

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the County. Thus, it is important management develop control procedures related to drafting financial statements and footnotes that enable errors to be prevented, or detected and corrected, on a timely basis.

As a result of audit procedures performed, certain errors were noted within the County's financial statements prepared and presented for audit through the Hinkle System. Significant reclassification journal entries were necessary to ensure accurate and consistent financial information was presented. In addition, other immaterial adjustments were noted during the audit where information was not consistent or did not agree to other information presented in the statements.

The County should develop financial reporting procedures which would detect errors and omissions in the financial statements prior to presenting those for audit. Sufficient time should be allowed to properly review the financial statement amounts and disclosures to help ensure the accuracy of those statements prior to finalization.

County's Response: Please see response in County's Corrective Action Plan

Section III – Federal Awards Findings and Questioned Costs

None noted



**MONTGOMERY COUNTY
ADMINISTRATION BUILDING**
451 West Third Street
Dayton, Ohio 45422

COMMUNICATIONS DIRECTOR
Kevin Lavoie
937-225-4401

COUNTY COMMISSIONERS
Judy Dodge
Carolyn Rice
Mary A. McDonald


COUNTY ADMINISTRATOR
Michael B. Colbert

June 30, 2025

Clark, Schaefer, Hackett & Co.
14 East Main Street, Suite 500
Springfield, OH 45502
Attn: Brad Billet, CPA

This letter is to serve as the correction action plan of the Montgomery County Auditor's office as a result of the December 31, 2024 audit of Montgomery County, Ohio's financial statements and specifically item finding 2024-001.

Significant Deficiency – Audit Adjustments and Corrections – The Montgomery County Auditor's office will continue to develop processes and review procedures to ensure proper recording and posting of financial statement amounts into the WebGAAP system that will allow for accurate financial statements and accompanying footnotes. Processes and review procedures will also be developed to allow sufficient time to properly review the financial statement amounts and disclosures to detect and correct errors and/or omissions to ensure the accuracy of the financial statements.

Sincerely,

Shannon K. Murray
Financial Reporting Manager
Montgomery County Auditor's Office

Cc: Bill Loy, Director of Accounting





2024 ANNUAL COMPREHENSIVE

FINANCIAL REPORT

For the Year Ended **DECEMBER 31, 2024**



MONTGOMERY
C O U N T Y
OHIO

MONTGOMERY COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2024



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

Shannon K. Murray - Financial Reporting Manager

*Chelsea E. Dross - Staff Accountant
Heather A. Ross - Staff Accountant
Joshua L. Towe - Staff Accountant*

**MONTGOMERY COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024**

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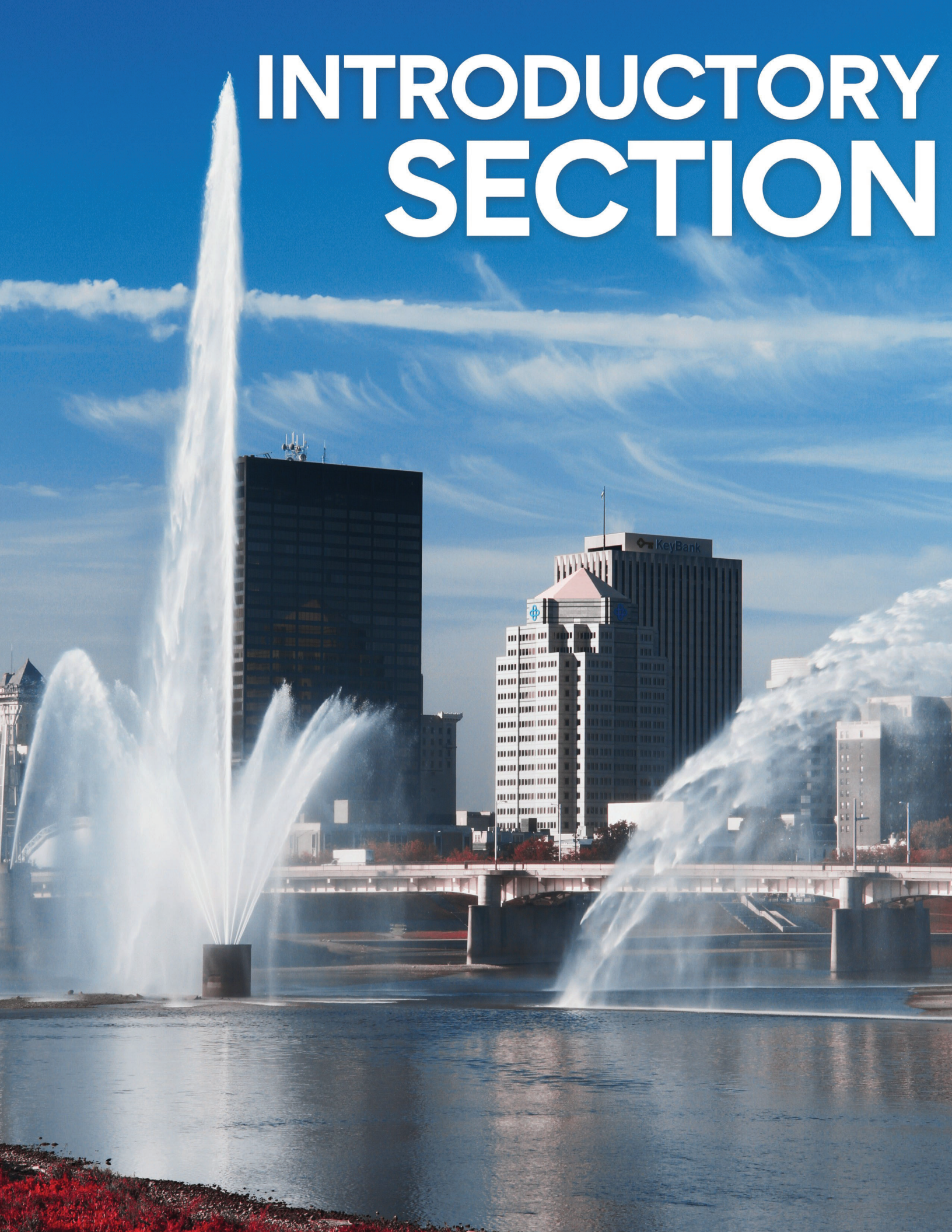
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INTRODUCTORY SECTION



**MONTGOMERY COUNTY, OHIO
TRANSMITTAL LETTER**



June 30, 2025

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, 2024. 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 Clark, Schaefer, Hackett'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, 2024. The annual, independent audit performed in accordance with Generally Accepted Government Auditing Standards 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 534,100 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 one employee-only parking garage.

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.

Inflation continued to decrease across most regions in 2024 as the economy continued to stabilize. Inflation in the East North Central region, which includes Ohio and four other states was at an average of 3.9% in 2023 and 2.6% in 2024, marking a 1.3% decrease.

Employment numbers for Montgomery County decreased slightly during 2024. The annual average unemployment rate for the County was 4.5%, which was an increase of 0.7% from the 2023 annual average. The unemployment rate in December was 4.6%, above the national rate of 4.1%, and the same as the State rate of 4.5%. The Ohio Department of Job & Family Services reports that for the Dayton metropolitan area the workforce in nonagricultural wage and salary employment remained the same for 2024. There were small increases in health care and social assistance, up 100 jobs, hospitals, up 300 jobs, and leisure and hospitality, up 500 jobs. There were decreases in state government, down 300 jobs, federal government, down 200 jobs, local government, down 200 jobs, trade, transportation, and utilities, down 400 jobs, and financial activities, down 300 jobs.

Some of the largest for-profit employers in the Dayton metropolitan area include Premier Health Partners, Kettering Health Network, 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 38,000 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 4,565 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 2024, 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 \$233.1 million appropriation for the 2025 General Fund budget is an increase of 4.5% increases in personnel services and the need for the Public Defender's office to improve indigent defense alignment to court needs. Revenues for the General Fund are expected to increase by 4.5%, 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 20.0% 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 1.2% for 2024, with increases in residential, multi-residential and institutional customer classes offset by decreases in industrial and commercial customer classes. Total sewer consumption increased 1.4% for 2024 with increases in residential, institutional and commercial customer classes offset by decreases in industrial and multi-residential customer classes. Water and Sewer consumption is projected to remain flat for the years 2025-2029. Sewer consumption is approximately 91.0% 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 2024. The increase did not affect the fee for County residents. An increase to the minimum charge that affected all customers went into effect in 2024.

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, business unit level, main account class 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 2024 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 2024

2024 marked a continuation of the increase in economic stability experienced in 2023 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 Sewer Modernization and Revitalized Treatment Program (SMART) was completed in 2024. The \$65 million project included 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 addressed aging sewer infrastructure and will allow the County to continue to provide sewer services to over half a million residents for another 100 years or more.

Our Economic Development/Government Equity (ED/GE) grants supported job retention and growth within our community in 2024. A second ED/GE grant to Sierra Nevada supported a doubling of its workforce, resulting in an estimated 347 high paying new jobs focused on aircraft maintenance and repair.

Dayton Children's Hospital started construction on a \$13 million 216-unit housing project that will provide affordable housing to help families with children being cared for by relatives, mainly grandparents. These homes will be close to urban amenities, schools, parks and Dayton Children's Hospital, creating easy access to essential resources.

The State of Ohio, in an effort to address the housing shortage and help lower-income buyers, has awarded the Montgomery County Land Bank \$6.2 million in grant funding to purchase 40 single-family homes and provided an additional \$720,000 to rehab 24 additional homes.

Plans For 2025 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.

The Behavioral Health Task Force that was created in 2023 to prioritize community mental health and addiction needs is continuing to make progress on the Behavioral Health Safety Net portal, which will help coordinate care across our health and judicial systems. The third and final phase of the \$2 million project will enter the final phase of implementation next year.

The \$20 million Montgomery County Jail renovation project will begin this summer, which will add 100 medical beds to better serve inmates with behavioral health and addiction issues. The intake area will be improved, moving crisis care to the second floor to improve outcomes and bring the 112 medical beds up to current Bureau of Adult Detention standards.

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

The project, which will be conducted in several phases to ensure ongoing jail operations, will be completed in 2027. Approximately \$9 million of the jail renovation will be funding through American Rescue Plan Act dollars, and opioid settlement funds will provide \$6 million for the project.

Other key projects include investments in infrastructure with the \$14 million Stillwater Lift Station replacement project, and investments in youth with Preschool Promise of \$4 million and the YouthWorks employment program of \$3.1 million.

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, 2023. This was the fortieth 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, Chelsea Dross, Josh Towe, Heather Ross, Gloria Butler, Josh Whitaker, 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

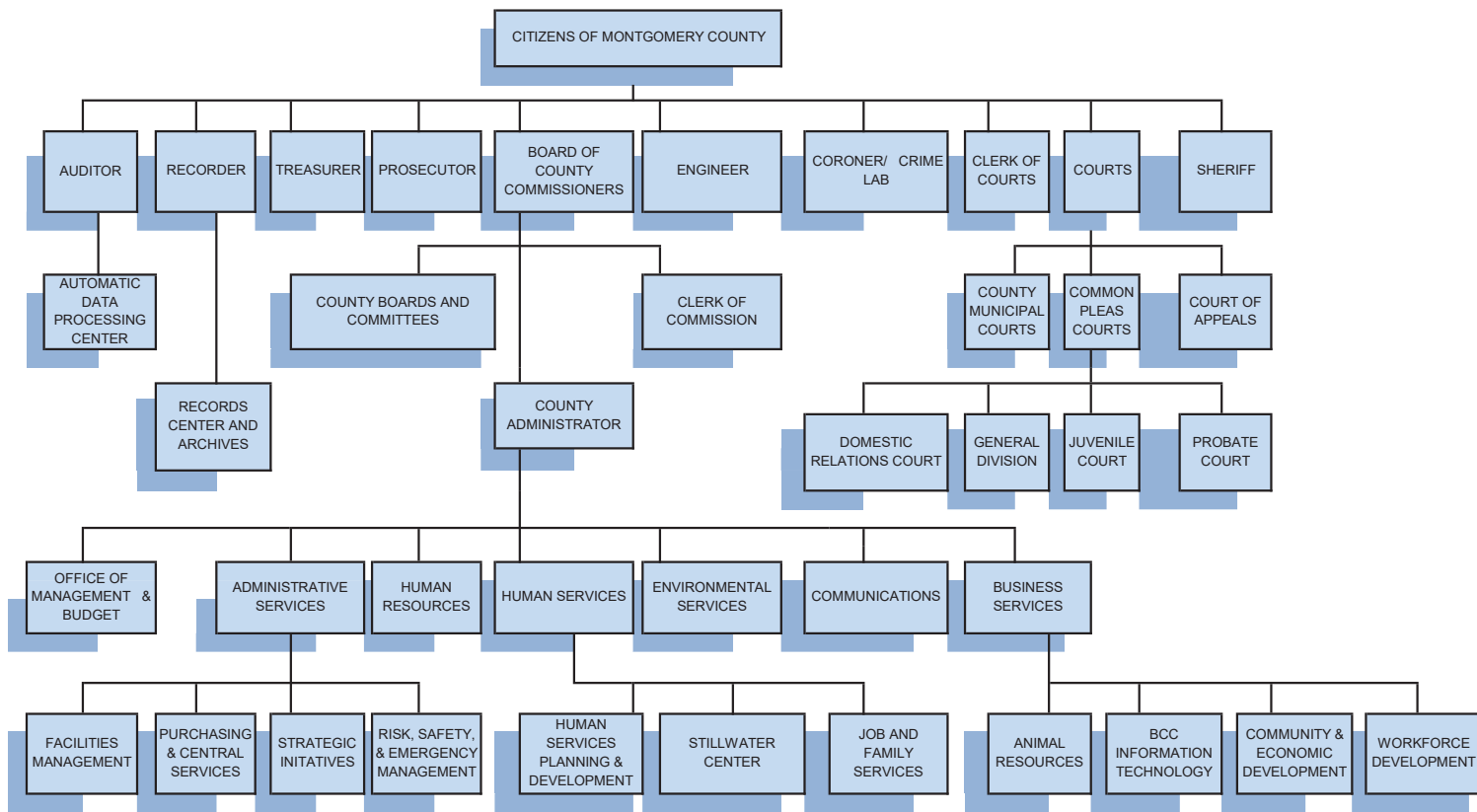
December 31, 2023

Executive Director/CEO

**MONTGOMERY COUNTY, OHIO
ELECTED OFFICIALS**

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

Montgomery County Organizational Chart

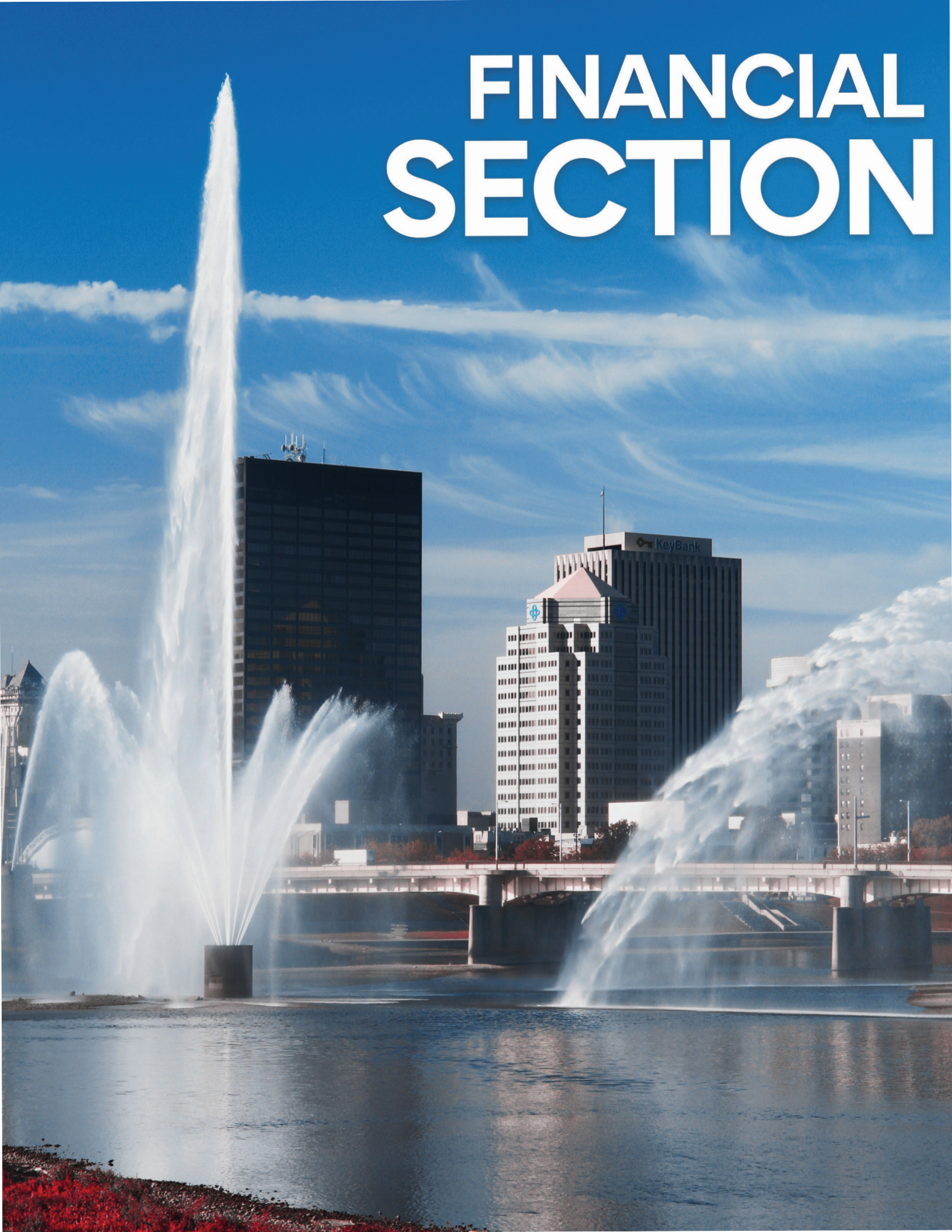


County and Affiliated Boards and Committees

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

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FINANCIAL SECTION





INDEPENDENT AUDITORS' REPORT

Montgomery County
Honorable Board of County Commissioners, County Auditor, and County Treasurer:
451 West Third Street
Dayton, OH 45422

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying 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, 2024, 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 reports 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 the County, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Board of Developmental Disabilities Services, Human Services Levy, and Children Services funds for the year then ended in accordance with 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 58 percent, 56 percent, and 25 percent, and which represents 42 percent, 44 percent and 75 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2024. 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 the 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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' 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.

Auditors' 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 auditors' 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, the required pension and OPEB schedules, and schedules for infrastructure assets accounted for using the modified approach, as listed in the table of contents, 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 GAAS, 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 sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial 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 GAAS. In our opinion, the combining and individual nonmajor fund financial statements and schedules are 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 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 30, 2025 on our consideration of the County's internal control over financial reporting and on 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 County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 30, 2025

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2024

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, 2024. 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

- There was a slight increase in sales tax revenue for 2024 as the economy continued to stabilize.
- The County's investments, excluding federal or depository funds, increased by \$55.2 million. The fund's total portfolio at the end of 2024 increased \$30.2 million over 2023. The County reinvested \$252.8 million of maturing fixed assets in the County's investment portfolio, resulting in a 307 basis point improvement, earning an additional \$7.6 million in investment income.
- The County's investment portfolio transitioned to a laddered strategy that supports a more balanced structure. This approach reduces the risk across short, medium, and long-term maturities, enhances resilience against economic uncertainty, and improves the ability to forecast investment income for future budget planning.

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, 2024

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, 2024

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 - 253 of this report.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2024

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 \$1.4 billion as of December 31, 2023, and reached nearly \$1.5 billion as of December 31, 2024, 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>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>
Current and other assets	\$ 803,218	\$ 795,914	\$ 334,975	\$ 307,050	\$1,138,193	\$ 1,102,964
Capital assets	681,171	662,506	473,837	449,812	1,155,008	1,112,318
<i>Total Assets</i>	<u>1,484,389</u>	<u>1,458,420</u>	<u>808,812</u>	<u>756,862</u>	<u>2,293,201</u>	<u>2,215,282</u>
Total deferred outflows of resources	116,048	183,833	15,535	24,275	131,583	208,108
Long-term liabilities outstanding	480,886	499,148	195,936	178,948	676,822	678,096
Other liabilities	79,455	99,034	20,526	16,343	99,981	115,377
<i>Total Liabilities</i>	<u>560,341</u>	<u>598,182</u>	<u>216,462</u>	<u>195,291</u>	<u>776,803</u>	<u>793,473</u>
Total deferred inflows of resources	170,882	173,352	2,248	1,931	173,130	175,283
Net Position:						
Net investment in capital assets	627,716	603,048	325,483	324,833	953,199	927,881
Restricted	254,448	262,384	14,110	12,645	268,558	275,029
Unrestricted	(12,950)	5,287	266,044	246,437	253,094	251,724
<i>Total Net Position</i>	<u>\$ 869,214</u>	<u>\$ 870,719</u>	<u>\$ 605,637</u>	<u>\$ 583,915</u>	<u>\$1,474,851</u>	<u>\$ 1,454,634</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2024. 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, 2024

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, 18.2 percent, represents resources that are subject to external restriction on how they may be used.

Total current and other assets increased by \$35.2 million or 3.2 percent mainly due to current year increases in cash and cash equivalents. Long term liabilities decreased \$1.3 million, a 0.19 percent decrease, due to a decrease in the net pension liability and net OPEB liability, and due to the net difference between projected and actual earnings on pension and OPEB plan investments. Total net position increased \$20.2 million. This increase is primarily due to an increase in property tax revenue and an increase in proprietary fund revenue.

The implementation of GASB Statement No. 101, *Compensated Absences*, resulted in recognizing additional compensated absences liabilities of \$38,360,883 at January 1, 2024. These amounts also impacted beginning net position for the cumulative effect of additional compensated absences expense (See Note C).

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2024

The following provides a summary of the County's changes in net position for 2024, along with comparative data for the prior year.

Montgomery County, Ohio Changes in Net Position (In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 97,023	\$ 107,566	\$177,616	\$ 171,209	\$ 274,639	\$ 278,775
Operating grants and contributions	211,373	231,409	94		211,467	231,409
Capital grants and contributions	16,892	18,417	2,510	4,189	19,402	22,606
General revenues:						
Property taxes	155,084	148,772			155,084	148,772
Sales taxes	125,111	123,472			125,111	123,472
Other taxes	18,278	17,443			18,278	17,443
Unrestricted grants	29,174	28,221			29,174	28,221
Unrestricted investment earnings and other interest	40,229	40,060	1,802	1,006	42,031	41,066
Gain on sale of capital assets			93		93	0
Miscellaneous	11,356	15,150	5,926	3,951	17,282	19,101
<i>Total Revenues</i>	<u>704,520</u>	<u>730,510</u>	<u>188,041</u>	<u>180,355</u>	<u>892,561</u>	<u>910,865</u>
Expenses:						
General government	91,836	95,968			91,836	95,968
Judicial and law enforcement	257,505	254,960			257,505	254,960
Community and economic development	18,890	20,434			18,890	20,434
Environment and public works	20,639	22,315			20,639	22,315
Social services	276,878	276,735			276,878	276,735
Interest	1,523	1,617			1,523	1,617
Stillwater Center			26,887	26,219	26,887	26,219
Wastewater			52,273	45,454	52,273	45,454
Water			51,276	45,191	51,276	45,191
Solid Waste Management			34,855	33,428	34,855	33,428
Parking Facilities			1,421	1,249	1,421	1,249
<i>Total Expenses</i>	<u>667,271</u>	<u>672,029</u>	<u>166,712</u>	<u>151,541</u>	<u>833,983</u>	<u>823,570</u>
Change in net position before transfers	37,249	58,481	21,329	28,814	58,578	87,295
Transfers	(3,395)	(4,439)	3,395	4,439	0	0
Change in net position	<u>33,854</u>	<u>54,042</u>	<u>24,724</u>	<u>33,253</u>	<u>58,578</u>	<u>87,295</u>
Net Position Beginning of Year as Previously Reported	870,719	816,677	583,915	550,662	1,454,634	1,367,339
Change in Accounting Principal (See Note C)	(35,359)		(3,002)		(38,361)	
Restated Net Position at Beginning of Year	<u>835,360</u>		<u>580,913</u>		<u>1,416,273</u>	
Net Position - Ending	<u>\$ 869,214</u>	<u>\$ 870,719</u>	<u>\$605,637</u>	<u>\$ 583,915</u>	<u>\$1,474,851</u>	<u>\$ 1,454,634</u>

Governmental Activities revenue exceeded expenses by approximately \$37.2 million before transfers. Revenue for governmental activities decreased by \$26.0 million over 2023 primarily due to a decrease in charges for services in our Children Services fund. Operating grants and contributions decreased by \$20.0 million due to ARPA funds being distributed in prior years.

In total, the governmental activities expenses decreased by \$4.8 million. There continued to be increases in judicial and law enforcement of \$2.5 million. These increases are due to increases in personnel costs for the Sheriff's office. The major decrease in expenses is due to decreases in general government by \$4.1 million, environment & public works by \$1.7 million, and community and economic development by \$1.5 million.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2024

Business-type Activities:

The net position for business type activities increased by approximately \$21.7 million from 2023, with revenues increasing \$7.7 million primarily due to increased charges for services for the Stillwater Center fund . Overall expenses increased by \$15.2 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 59.0 percent of all governmental fund balances and 70.2 percent of the governmental funds' total assets of \$752,253,281.

Overall, the major governmental funds experienced a fund balance increase of \$26.8 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 \$174,061,597 reflecting an increase of \$30,077,820 from 2023. This can primarily be attributed to an increase in property tax revenue.

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 \$11,947,202. This represents a decrease of \$5,135,588 from 2023. This is primarily due to increased waiver match costs and residential expenses.

The Human Services Levy fund balance at year end was \$61,646,487. This represents an increase of \$3,209,690 in fund balance. This increase is mainly related to property tax revenue.

The American Rescue Plan (ARP) Fund accounts for the federal ARP grant money. All of the grant was received in prior years. Much of the funds have been distributed. \$27,148,006 is considered unearned revenue, as funds were received in advance of expenditures.

The Children Services fund balance at year end was \$2,597,550. This represents a \$1,381,221 decrease from 2023. 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 \$8,358,109 during 2024. The Stillwater Center had an increase of \$5,126,337, Wastewater fund had an increase of \$3,400,227, Water fund had a decrease of \$2,082,139, Solid Waste fund had an increase of \$1,800,919, and Parking Facilities had an increase of \$112,765. Total operating expenses increased by \$13,028,599. The Stillwater Fund saw a large increase in charges for services revenue related to Medicaid billing. The increase in operating expenses was related to an increase in utility expenses in the Wastewater and Water funds.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2024

General Fund Budgetary Highlights

The revenue estimate for the General Fund was increased by approximately \$4.1 million to the final amount of \$226.7 million. This was primarily due to property tax, sales tax, and fees and charges for services exceeding expectations. 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 \$12.2 million more than the final budgeted amount, mostly attributable to increases in fees and charges for services, investment earnings outpacing expectations, and sales tax collections.

The original appropriation for total expenditures, which includes both current and intergovernmental, was increased by approximately \$4.8 million during the year. The decrease in the general government function of \$3,275,287 contributes to the increase in transfers out. The increase in the judicial and law enforcement function of \$7,335,305 included transfers of cash of about \$4.8 million, to Juvenile Court, Sheriff and General Division, personnel costs for overtime, term settlements, and contractual obligations for the Sheriff's Community Support Services of \$0.9 million and Jail Support Services of \$1.6 million. Transfers out increased by \$22,272,419 from original to final appropriations because of the increased property tax, sales tax and charges for services revenue, allowing for several mid-year to year-end transfers. These were for budget stabilization, capital reserve, building improvements and General Fund reserve.

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, 2024, was approximately \$1.2 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 \$42.7 million, or approximately 3.8 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$18.7 million. Major events for governmental activity capital assets include the completion of Trotwood Court Building, completion of a Salt Dome, work related to building renovation projects, completion of the North Gettysburg Road and Bridge Rehabilitation 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 \$24 million. This increase is primarily due to an increase in construction and improvements in water and sewer capital projects, in particular, on the Mantz Water Main Replacement and Water Redundancy projects. 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 55 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. For 2024, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$4,372,610 and actual expenditures were \$2,923,085, which represents approximately 67 percent of the amount budgeted. The \$1,449,525 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.

MONTGOMERY COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Cont'd.)
FOR THE YEAR ENDED DECEMBER 31, 2024

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 85 percent of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2024 of the County's bridges have shown consistent ratings with the previous year, with 97 percent of the County bridges having a rating of fair or better. For 2024, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$2,276,754 and actual expenditures were \$2,075,230, which represents approximately 91 percent of the amount budgeted. The \$201,524 difference was mostly attributed to the salaries, 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, 2024, the net carrying amount of the County's total bonded debt externally outstanding was \$1,060,935. This amount consists of \$693,624 of self-supporting general obligation bonds and \$367,311 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 \$141,711,174 were payable from business-type activities and \$1,517,545 were payable from governmental activities. The County's total bonded debt decreased by \$3,547,866 during 2024, 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 \$144,028,097, 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, 2024

	Primary Government			Component
	Governmental	Business-type	Total	Units
	Activities	Activities		
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 489,321,745	\$ 278,816,665	\$ 768,138,410	\$ 9,312,651
Cash and Cash Equivalents in Segregated Accounts	10,008,141		10,008,141	
Cash and Cash Equivalents with Escrow Agents		12,154,191	12,154,191	
Materials and Supplies Inventory	232,838	1,687,115	1,919,953	4,000
Accrued Interest Receivable	8,821,861	522,408	9,344,269	
Accounts Receivable	12,178,530	39,142,949	51,321,479	585,266
Internal Balances	8,247,458	(8,247,458)	0	
Permissive Tax Receivable	698,872		698,872	
Intergovernmental Receivable		717,531	717,531	
Prepaid Items	2,117,634		2,117,634	81,224
Investments				2,346,561
Sales Taxes Receivable	32,729,832		32,729,832	
Property Taxes Receivable	183,461,790		183,461,790	
Due from Other Governments	39,163,039	4,647,481	43,810,520	4,973,549
Leases Receivable	482,453	1,072,612	1,555,065	
Special Assessments Receivable	794,244		794,244	
Other Assets		2,429,713	2,429,713	3,525,750
Net Pension Asset	3,725,320	505,907	4,231,227	
Net OPEB Asset	11,234,891	1,525,730	12,760,621	
Capital Assets Not Being Depreciated/Amortized	518,686,691	117,867,321	636,554,012	3,037,131
Capital Assets Being Depreciated/Amortized	162,484,141	355,969,758	518,453,899	13,006,507
<i>Total Assets</i>	<u>1,484,389,480</u>	<u>808,811,923</u>	<u>2,293,201,403</u>	<u>36,872,639</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding		5,085	5,085	
Deferred Outflows - Traditional	103,997,482	13,905,194	117,902,676	
Deferred Outflows - Combined	1,952,508	254,548	2,207,056	
Deferred Outflows - OPEB	10,097,752	1,369,767	11,467,519	
<i>Total Deferred Outflows of Resources</i>	<u>116,047,742</u>	<u>15,534,594</u>	<u>131,582,336</u>	<u>0</u>
LIABILITIES:				
Accounts Payable	30,407,703	11,420,320	41,828,023	419,799
Retainage Payable	404,608		404,608	
Accrued Wages and Benefits	9,181,438	1,535,492	10,716,930	29,669
Due to Other Governments	5,255,505	6,354,263	11,609,768	50,000
Matured Compensated Absences	270,904		270,904	
Accrued Interest Payable		7,339	7,339	
Comp Time Payable	651,554	40,446	692,000	
Personal Leave Payable	1,334,596	218,225	1,552,821	
Unearned Revenue	27,148,006		27,148,006	1,184,119
Payroll Withholdings	3,363,655	306,819	3,670,474	
Deposits Held Due to Others	1,436,887	642,761	2,079,648	
Other			0	117,977
Long-Term Liabilities:				
Due Within One Year	39,503,464	6,432,431	45,935,895	
Due in More Than One Year:	111,685,832	143,428,887	255,114,719	3,294,485
Net Pension Liability	329,697,210	44,773,488	374,470,698	
Asset Retirement Obligations		1,301,031	1,301,031	
<i>Total Liabilities</i>	<u>560,341,362</u>	<u>216,461,502</u>	<u>776,802,864</u>	<u>5,096,049</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes not Levied				
to Finance Current Year Operations	160,615,222		160,615,222	
Deferred Inflows - Traditional	2,752,066	229,045	2,981,111	
Deferred Inflows - Combined	592,186	72,588	664,774	
Deferred Inflows - OPEB	6,440,197	873,586	7,313,783	
Deferred Inflows - Leases	482,453	1,072,612	1,555,065	
<i>Total Deferred Inflows of Resources</i>	<u>170,882,124</u>	<u>2,247,831</u>	<u>173,129,955</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	627,716,140	325,482,760	953,198,900	16,043,638
Restricted for:				
Debt Service	431,511	458,383	889,894	
Capital Outlay	14,623,503	11,670,453	26,293,956	
Human services levy-supported service	87,150,650		87,150,650	
Developmental disabilities services	11,756,780		11,756,780	
General government purposes	4,916,502		4,916,502	
Judicial and law enforcement purposes	25,305,355		25,305,355	
Environment and public works purposes	26,416,664		26,416,664	
Social services purposes	28,574,412		28,574,412	
Community and economic development purposes	10,664,570		10,664,570	
Real estate assessment	7,686,796		7,686,796	
Other state and local grants	21,961,268		21,961,268	
Pension & OPEB Plans	14,960,211	1,981,637	16,941,848	
Unrestricted	(12,950,626)	266,043,951	253,093,325	15,732,952
<i>Total Net Position</i>	<u>\$ 869,213,736</u>	<u>\$ 605,637,184</u>	<u>\$ 1,474,850,920</u>	<u>\$ 31,776,590</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, 2024

	Program Revenues			
	Expenses	Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	\$ 91,836,568	\$ 29,020,745	\$ 26,171,916	\$
Judicial and Law Enforcement	257,504,694	54,550,021	61,039,933	2,050,107
Community and Economic Development	18,890,424	3,760,069	6,056,139	
Environment and Public Works	20,638,651	2,996,003	4,300,916	14,842,199
Social Services	276,878,119	6,696,465	113,804,400	
Interest	1,522,648			
<i>Total Governmental Activities</i>	<u>667,271,104</u>	<u>97,023,303</u>	<u>211,373,304</u>	<u>16,892,306</u>
Business-type Activities:				
Stillwater Center	26,886,797	27,397,318		
Wastewater	52,272,590	58,461,221	59,156	
Water	51,276,016	54,592,875	35,417	2,510,125
Solid Waste Management	34,855,200	35,619,878		
Parking Facilities	1,421,510	1,544,760		
<i>Total Business-type Activities</i>	<u>166,712,113</u>	<u>177,616,052</u>	<u>94,573</u>	<u>2,510,125</u>
<i>Total Primary Government</i>	<u>\$ 833,983,217</u>	<u>\$ 274,639,355</u>	<u>\$ 211,467,877</u>	<u>\$ 19,402,431</u>
<i>Component Units:</i>	<u>\$ 11,669,121</u>	<u>\$ 1,429,318</u>	<u>\$ 8,242,983</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				
Gain on Sale of Capital Assets				
Miscellaneous				
Transfers				
<i>Total General Revenues and Transfers</i>				
<i>Change in Net Position</i>				
<i>Net Position Beginning of Year as Previously Reported</i>				
<i>Change in Accounting Principal (See Note C)</i>				
<i>Restated Net Position at 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
\$ (36,643,907)	\$	\$ (36,643,907)	\$
(139,864,633)		(139,864,633)	
(9,074,216)		(9,074,216)	
1,500,467		1,500,467	
(156,377,254)		(156,377,254)	
(1,522,648)		(1,522,648)	
(341,982,191)	0	(341,982,191)	0
	510,521	510,521	
	6,247,787	6,247,787	
	5,862,401	5,862,401	
	764,678	764,678	
	123,250	123,250	
0	13,508,637	13,508,637	0
(341,982,191)	13,508,637	(328,473,554)	0
			(1,996,820)
26,182,455		26,182,455	
3,656,467		3,656,467	
125,244,608		125,244,608	
125,110,702		125,110,702	
5,092,377		5,092,377	
4,067,569		4,067,569	
9,117,749		9,117,749	
29,174,178		29,174,178	1,970,176
40,228,987	1,801,843	42,030,830	623,473
	92,939	92,939	
11,355,598	5,925,879	17,281,477	364,798
(3,394,811)	3,394,811	0	
375,835,879	11,215,472	387,051,351	2,958,447
33,853,688	24,724,109	58,577,797	961,627
870,719,104	583,914,902	1,454,634,006	30,814,963
(35,359,056)	(3,001,827)	(38,360,883)	
835,360,048	580,913,075	1,416,273,123	30,814,963
\$ 869,213,736	\$ 605,637,184	\$ 1,474,850,920	\$ 31,776,590

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2024

	General	Board of Developmental Disabilities Services	Human Services Levy
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 140,060,527	\$ 13,646,936	\$ 62,192,431
Cash and Cash Equivalents in segregated accounts	3,614,440		
Accrued Interest Receivable	8,466,788		
Accounts Receivable	863,756	20,585	
Interfund Receivable	8,714,237		2,560,928
Due from Other Funds	809,863	116,605	
Permissive Tax Receivable			
Prepaid Items	614,713	50,308	
Sales Taxes Receivable	32,729,832		
Property Taxes Receivable	26,760,502	4,316,152	152,385,136
Due from Other Governments	10,927,612	4,526,695	6,671,403
Leases Receivable	482,453		
Special Assessments Receivable			
Restricted Cash:			
Equity in Pooled Cash and Cash Equivalents	9,157,747		
<i>Total Assets</i>	<u>\$ 243,202,470</u>	<u>\$ 22,677,281</u>	<u>\$ 223,809,898</u>
LIABILITIES:			
Accounts Payable	\$ 6,028,463	\$ 538,047	\$ 2,963,440
Accrued Wages and Benefits	3,605,186	488,193	14,009
Due to Other Governments	2,206,401	551,693	119,841
Matured Compensated Absences	43,353	168,808	
Retainage Payable			
Interfund Payable			
Due to Other Funds	1,780,580	583	727
Unearned Revenue			
Payroll Withholdings	1,548,136	261,771	8,855
Deposits Held and Due to Others			
<i>Total Liabilities</i>	<u>15,212,119</u>	<u>2,009,095</u>	<u>3,106,872</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes not Levied to			
Finance Current Year Operations	23,322,486	3,845,947	133,446,789
Unavailable Revenue	30,123,815	4,875,037	25,609,750
Deferred Inflows - Leases	482,453		
<i>Total Deferred Inflows of Resources</i>	<u>53,928,754</u>	<u>8,720,984</u>	<u>159,056,539</u>
FUND BALANCES:			
Nonspendable:			
Prepaid Items	614,713	50,308	
Long-term Receivables	7,468,577		
Unclaimed Monies	9,157,747		
Restricted		11,896,894	61,646,487
Committed	26,361,456		
Assigned	6,928,478		
Unassigned (Deficit)	123,530,626		
<i>Total Fund Balances</i>	<u>174,061,597</u>	<u>11,947,202</u>	<u>61,646,487</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 243,202,470</u>	<u>\$ 22,677,281</u>	<u>\$ 223,809,898</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
\$ 28,901,897	\$ 5,669,031	\$ 187,012,626	\$ 437,483,448
	2,745,741	3,647,960	10,008,141
		355,073	8,821,861
	118,823	11,046,434	12,049,598
			11,275,165
		4,382,206	5,308,674
		698,872	698,872
		153,396	818,417
			32,729,832
			183,461,790
	1,142,034	15,895,295	39,163,039
			482,453
		794,244	794,244
			9,157,747
<u>\$ 28,901,897</u>	<u>\$ 9,675,629</u>	<u>\$ 223,986,106</u>	<u>\$ 752,253,281</u>
\$ 1,753,891	\$ 4,800,491	\$ 9,832,575	\$ 25,916,907
		4,727,216	8,834,604
	7,592	2,290,713	5,176,240
		58,743	270,904
		404,608	404,608
		8,982,005	8,982,005
	2,051,392	1,749,836	5,583,118
27,148,006			27,148,006
		1,436,922	3,255,684
		1,436,887	1,436,887
<u>28,901,897</u>	<u>6,859,475</u>	<u>30,919,505</u>	<u>87,008,963</u>
			160,615,222
	218,604	18,906,211	79,733,417
			482,453
<u>0</u>	<u>218,604</u>	<u>18,906,211</u>	<u>240,831,092</u>
		153,396	818,417
			7,468,577
			9,157,747
	2,597,550	140,556,639	216,697,570
		33,956,561	60,318,017
			6,928,478
		(506,206)	123,024,420
<u>0</u>	<u>2,597,550</u>	<u>174,160,390</u>	<u>424,413,226</u>
<u>\$ 28,901,897</u>	<u>\$ 9,675,629</u>	<u>\$ 223,986,106</u>	<u>\$ 752,253,281</u>

MONTGOMERY COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2024

Total governmental fund balances	\$ 424,413,226
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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	16,286,159
Construction-in-progress	31,897,887
Infrastructure	470,502,645
Land improvements	3,436,725
Buildings, structures and improvements	245,809,415
Furniture, fixtures and equipment	73,264,613
Intangible software	13,011,249
Intangible right to use lease assets	62,342,524
Intangible right to use software	10,948,687
Accumulated Depreciation/Amortization	<u>(246,329,072)</u>
Total capital assets	681,170,832

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	6,567,221
Net Pension Asset	(137,975)
Net OPEB Asset	(416,108)
Deferred Outflows - Pension	(5,454,565)
Deferred Outflows - OPEB	(384,844)
Net Pension Liability	12,211,007
Deferred Inflows - Pension	161,496
Deferred Inflows - OPEB	238,096
Capital assets	(2,217,241)
Leases payable	101,521
Compensated absences payable	2,473,718
Compensated time payable	118
Personal Leave payable	103,670
Subscription payable	<u>1,489,331</u>
Net adjustment for internal service funds	14,735,445

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity.	5,651,298
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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	22,846,568
Sales tax	12,315,450
Fees and charges for services	9,946,251
Special assessments	791,930
Intergovernmental	25,621,321
Investment Earnings and Other Interest	8,165,383
Miscellaneous	<u>46,514</u>
Total	79,733,417

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	3,725,320
Net OPEB Asset	11,234,891
Deferred Outflows - Pension	105,949,990
Deferred Outflows - OPEB	10,097,752
Net Pension Liability	(329,697,210)
Deferred Inflows - Pension	(3,344,252)
Deferred Inflows - OPEB	<u>(6,440,197)</u>
Total	(208,473,706)

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

Long-term loans payable for OPWC and ODOT Loans	(1,517,545)
Long-term contracts payable	(571,735)
Leases Payable	(46,551,205)
Subscription Payable	(5,401,696)
Compensated absences	(71,988,445)
Compensated time payable	(651,554)
Personal Leave Payable	<u>(1,334,596)</u>
Total	(128,016,776)

Net position of governmental activities	<u>\$ 869,213,736</u>
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MONTGOMERY COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	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	\$ 23,541,331	\$ 3,845,829	\$ 133,470,655	\$	\$	\$ 4,194,327	\$ 165,052,142
Sales Taxes	124,794,848						124,794,848
Permissive Motor Vehicle License Taxes						9,117,749	9,117,749
Other Local Taxes	5,092,377					4,067,569	9,159,946
Special Assessments						158,501	158,501
Fees and Charges for Services	31,342,271	504,504			151,359	35,200,882	67,199,016
Licenses and Permits	33,908					3,360,471	3,394,379
Fines, Forfeitures and Settlements	21,311,229					5,622,515	26,933,744
Intergovernmental	29,634,135	8,540,760	13,388,449	24,979,794	30,281,509	152,370,847	259,195,494
Investment Earnings and Other Interest	36,022,883					1,507,409	37,530,292
Contributions and Donations					58,405		58,405
Lease Revenue	21,058						21,058
Miscellaneous Revenue	4,989,997	433,649			824,816	4,973,316	11,221,778
<i>Total Revenues</i>	<u>276,784,037</u>	<u>13,324,742</u>	<u>146,859,104</u>	<u>24,979,794</u>	<u>31,316,089</u>	<u>220,573,586</u>	<u>713,837,352</u>
EXPENDITURES:							
Current:							
General Government	39,319,274			24,338,677		13,047,554	76,705,505
Judicial and Law Enforcement	157,280,034					93,069,570	250,349,604
Environment and Public Works	830,020					17,592,003	18,422,023
Social Services	9,243,118	24,271,596	13,710,907		72,738,336	111,584,574	231,548,531
Community and Economic Development	4,376,760					10,929,053	15,305,813
Capital Outlay	1,041,414	48,308		641,117		24,065,038	25,795,877
Intergovernmental:							
General Government	1,295,931					1,915,906	3,211,837
Judicial and Law Enforcement	1,310,324					704,218	2,014,542
Environment and Public Works	386,098					303,246	689,344
Social Services		25,224,085	19,666,222				44,890,307
Community and Economic Development	2,992,758					36,462	3,029,220
Debt Service:							
Principal Retirements	2,139,453	11,265				6,287,236	8,437,954
Interest	210,679	2,251				1,215,782	1,428,712
<i>Total Expenditures</i>	<u>220,425,863</u>	<u>49,557,505</u>	<u>33,377,129</u>	<u>24,979,794</u>	<u>72,738,336</u>	<u>280,750,642</u>	<u>681,829,269</u>
<i>Excess of Revenues Over (Under)</i>							
<i>Expenditures</i>	<u>56,358,174</u>	<u>(36,232,763)</u>	<u>113,481,975</u>	<u>0</u>	<u>(41,422,247)</u>	<u>(60,177,056)</u>	<u>32,008,083</u>
OTHER FINANCING SOURCES AND USES:							
Transfers In	6,252,180	31,048,867	40,000		40,041,026	65,916,008	143,298,081
Inception of Subscription	381,545	48,308				645,187	1,075,040
Inception of Leases	659,869					45,828	705,697
Transfers Out	(33,573,948)		(110,312,285)			(2,806,659)	(146,692,892)
<i>Total Other Financing Sources and Uses</i>	<u>(26,280,354)</u>	<u>31,097,175</u>	<u>(110,272,285)</u>	<u>0</u>	<u>40,041,026</u>	<u>63,800,364</u>	<u>(1,614,074)</u>
<i>Net Change in Fund Balance</i>	<u>30,077,820</u>	<u>(5,135,588)</u>	<u>3,209,690</u>	<u>0</u>	<u>(1,381,221)</u>	<u>3,623,308</u>	<u>30,394,009</u>
<i>Fund Balance at Beginning of Year</i>	<u>143,983,777</u>	<u>17,082,790</u>	<u>58,436,797</u>	<u>0</u>	<u>3,978,771</u>	<u>170,537,082</u>	<u>394,019,217</u>
<i>Fund Balance at End of Year</i>	<u>\$ 174,061,597</u>	<u>\$ 11,947,202</u>	<u>\$ 61,646,487</u>	<u>\$ 0</u>	<u>\$ 2,597,550</u>	<u>\$ 174,160,390</u>	<u>\$ 424,413,226</u>

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, 2024**

Net Change in Fund Balances - Total Governmental Funds	\$ 30,394,009
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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	36,621,737	
Depreciation expense	<u>(17,349,814)</u>	
Total		19,271,923

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	(1,791,970)
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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	(9,968,612)	
Sales tax	315,854	
Fees and charges for services	(675,369)	
Special assessments	(8,026)	
Intergovernmental	(2,853,232)	
Investment Earnings and Other Interest	3,737,816	
Miscellaneous	<u>3,314</u>	
Total		(9,448,255)

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

Pension	29,963,169	
OPEB	<u>347,496</u>	
Total		30,310,665

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	(31,626,692)	
OPEB	<u>1,311,595</u>	
Total		\$ (30,315,097)

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, 2024**

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:

Inception of Leases	(705,697)	
Inception of Subscription	(1,075,040)	
Principal repayment for loans	142,450	
Principal repayment for leases	3,505,462	
Principal repayment for subscriptions	2,325,042	
Principal repayment for bonds	2,465,000	
Total		6,657,217

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	51,937	
Net Change In Accrued Interest	7,877	
Amortization of Loss on Refunding	(61,067)	
Total		(1,253)

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	(4,921,337)	
Compensated Time Payable	(57,998)	
Personal Leave Payable	(103,401)	
Long-term Contracts Payable Pledge	(39,351)	
Long-term Contracts Payable Payment	85,748	
Total		(5,036,339)

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	(7,179,241)	
Adjustment to business type activities	992,029	
		(6,187,212)
Change in net position of governmental activities		\$ 33,853,688

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

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 20,359,090	\$ 21,359,090	\$ 21,964,598	\$ 605,508
Sales Tax	120,000,000	121,000,000	124,261,021	3,261,021
Other Taxes	4,000,000	4,000,000	5,092,377	1,092,377
Licenses and Permits	33,563	33,563	27,440	(6,123)
Fees and Charges for Services	27,619,499	28,324,750	31,308,901	2,984,151
Fines and Forfeitures	872,983	911,240	925,773	14,533
Intergovernmental Revenues	29,431,645	29,431,645	29,790,946	359,301
Investment Earnings	20,000,000	20,000,000	23,879,339	3,879,339
Miscellaneous Revenues	258,853	1,649,168	1,643,149	(6,019)
<i>Total Revenues</i>	<u>222,575,633</u>	<u>226,709,456</u>	<u>238,893,544</u>	<u>12,184,088</u>
Expenditures:				
Current:				
General Government	44,950,697	41,675,410	38,050,581	3,624,829
Judicial & Law Enforcement	143,323,656	150,610,805	144,550,984	6,059,821
Community & Economic Development	5,638,376	5,367,789	4,962,929	404,860
Environment & Public Works	1,223,441	1,340,086	985,016	355,070
Social Services	11,154,282	11,995,378	10,987,206	1,008,172
Intergovernmental:				
General Government	1,309,094	1,309,094	1,290,593	18,501
Judicial & Law Enforcement	1,591,302	1,639,458	1,565,590	73,868
Community & Economic Development	1,000,000	1,000,000	1,000,000	0
Environment & Public Works	284,158	384,158	384,158	0
<i>Total Expenditures</i>	<u>210,475,006</u>	<u>215,322,178</u>	<u>203,777,057</u>	<u>11,545,121</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>12,100,627</u>	<u>11,387,278</u>	<u>35,116,487</u>	<u>23,729,209</u>
Other Financing Sources and Uses:				
Advances in	200,000	200,000	313,550	113,550
Advances out		(2,035)	(2,074)	(39)
Transfers in	13,346,041	12,849,675	28,316,035	15,466,360
Transfers out	(35,338,380)	(57,610,799)	(57,610,799)	0
<i>Total Other Financing Sources and Uses</i>	<u>(21,792,339)</u>	<u>(44,563,159)</u>	<u>(28,983,288)</u>	<u>15,579,871</u>
<i>Net Change in Fund Balance</i>	<u>(9,691,712)</u>	<u>(33,175,881)</u>	<u>6,133,199</u>	<u>39,309,080</u>
<i>Fund Balance at Beginning of Year</i>	<u>111,504,927</u>	<u>111,504,927</u>	<u>111,504,927</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>7,300,541</u>	<u>7,300,541</u>	<u>7,300,541</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 109,113,756</u>	<u>\$ 85,629,587</u>	<u>\$ 124,938,667</u>	<u>\$ 39,309,080</u>

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

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Montgomery County Board of Developmental Disabilities Services
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,765,000	\$ 3,765,000	\$ 3,584,853	\$ (180,147)
Fees and Charges for Services	333,000	433,000	550,196	117,196
Intergovernmental Revenues	9,091,000	9,191,000	9,025,639	(165,361)
Miscellaneous Revenues	257,725	317,725	8,808,432	8,490,707
<i>Total Revenues</i>	<u>13,446,725</u>	<u>13,706,725</u>	<u>21,969,120</u>	<u>8,262,395</u>
Expenditures:				
Current:				
Social Services	37,200,985	34,981,293	33,347,790	1,633,503
Intergovernmental:				
Social Services	22,647,074	25,299,074	25,224,085	74,989
<i>Total Expenditures</i>	<u>59,848,059</u>	<u>60,280,367</u>	<u>58,571,875</u>	<u>1,708,492</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(46,401,334)</u>	<u>(46,573,642)</u>	<u>(36,602,755)</u>	<u>9,970,887</u>
Other Financing Sources and Uses:				
Transfers in	37,449,351	39,549,351	31,048,867	(8,500,484)
Transfers out		(400,000)		400,000
<i>Total Other Financing Sources and Uses</i>	<u>37,449,351</u>	<u>39,149,351</u>	<u>31,048,867</u>	<u>(8,100,484)</u>
<i>Net Change in Fund Balance</i>	<u>(8,951,983)</u>	<u>(7,424,291)</u>	<u>(5,553,888)</u>	<u>1,870,403</u>
<i>Fund Balance at Beginning of Year</i>	<u>16,309,917</u>	<u>16,309,917</u>	<u>16,309,917</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>1,154,387</u>	<u>1,154,387</u>	<u>1,154,387</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$8,512,321</u></u>	<u><u>\$10,040,013</u></u>	<u><u>\$11,910,416</u></u>	<u><u>\$1,870,403</u></u>

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

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Human Services Levy
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 115,917,631	\$ 123,638,054	\$ 124,445,217	\$ 807,163
Intergovernmental Revenues	14,259,958	14,259,958	13,388,448	(871,510)
<i>Total Revenues</i>	<u>130,177,589</u>	<u>137,898,012</u>	<u>137,833,665</u>	<u>(64,347)</u>
Expenditures:				
Current:				
Social Services	19,074,985	19,714,985	8,930,423	10,784,562
Intergovernmental:				
Social Services	18,875,500	20,567,000	19,666,222	900,778
<i>Total Expenditures</i>	<u>37,950,485</u>	<u>40,281,985</u>	<u>28,596,645</u>	<u>11,685,340</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>92,227,104</u>	<u>97,616,027</u>	<u>109,237,020</u>	<u>11,620,993</u>
Other Financing Sources and Uses:				
Advances out		(2,560,928)	(2,560,928)	0
Transfers in	1,000,000	700,000	840,000	140,000
Transfers out	(102,562,728)	(117,463,737)	(116,532,285)	931,452
<i>Total Other Financing Sources and Uses</i>	<u>(101,562,728)</u>	<u>(119,324,665)</u>	<u>(118,253,213)</u>	<u>1,071,452</u>
<i>Net Change in Fund Balance</i>	<u>(9,335,624)</u>	<u>(21,708,638)</u>	<u>(9,016,193)</u>	<u>12,692,445</u>
<i>Fund Balance at Beginning of Year</i>	<u>54,461,596</u>	<u>54,461,596</u>	<u>54,461,596</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>1,716,497</u>	<u>1,716,497</u>	<u>1,716,497</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$46,842,469</u></u>	<u><u>\$34,469,455</u></u>	<u><u>\$47,161,900</u></u>	<u><u>\$12,692,445</u></u>

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

MONTGOMERY COUNTY, OHIO

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

Children Services

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 197,500	\$ 197,500	\$ 132,935	\$ (64,565)
Intergovernmental Revenues	30,919,466	31,471,400	30,436,129	(1,035,271)
Miscellaneous Revenues	649,615	1,747,077	1,116,478	(630,599)
<i>Total Revenues</i>	<u>31,766,581</u>	<u>33,415,977</u>	<u>31,685,542</u>	<u>(1,730,435)</u>
Expenditures:				
Current:				
Social Services	68,232,078	73,402,797	72,893,428	509,369
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(36,465,497)</u>	<u>(39,986,820)</u>	<u>(41,207,886)</u>	<u>(1,221,066)</u>
Other Financing Sources and Uses:				
Transfers in	35,041,026	38,041,026	40,041,026	2,000,000
<i>Total Other Financing Sources and Uses</i>	<u>35,041,026</u>	<u>38,041,026</u>	<u>40,041,026</u>	<u>2,000,000</u>
<i>Net Change in Fund Balance</i>	(1,424,471)	(1,945,794)	(1,166,860)	778,934
<i>Fund Balance at Beginning of Year</i>	2,501,733	2,501,733	2,501,733	0
<i>Prior Year Encumbrance Appropriated</i>	1,456,972	1,456,972	1,456,972	0
<i>Fund Balance at End of Year</i>	<u>\$ 2,534,234</u>	<u>\$ 2,012,911</u>	<u>\$ 2,791,845</u>	<u>\$ 778,934</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, 2024

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Totals	
ASSETS:							
Current Assets:							
Equity in Pooled Cash and Cash Equivalents	\$ 11,170,566	\$ 133,836,660	\$ 81,679,913	\$ 50,067,886	\$ 2,061,640	\$ 278,816,665	\$ 42,680,550
Materials and Supplies Inventory	139,533	665,700	881,405		477	1,687,115	232,838
Accrued Interest Receivable		20,518		501,890		522,408	
Accounts Receivable	3,440,489	13,799,631	12,681,153	9,125,091	96,585	39,142,949	128,932
Due from Other Funds	220	980	1,020	11,934	16,409	30,563	603,200
Due from Other Governments		2,984,682	2,380,330			5,365,012	
Leases Receivable		43,020			1,029,592	1,072,612	
Prepaid Items						0	1,299,217
Other Assets		2,157,112	272,601			2,429,713	
Cash and Cash Equivalents with Escrow Agents				12,154,191		12,154,191	
<i>Total Current Assets</i>	<u>14,750,808</u>	<u>153,508,303</u>	<u>97,896,422</u>	<u>71,860,992</u>	<u>3,204,703</u>	<u>341,221,228</u>	<u>44,944,737</u>
Noncurrent Assets:							
Capital Assets:							
Land		3,283,885	1,272,801	4,048,538	1,300,000	9,905,224	
Construction in Progress		89,770,977	15,963,184	2,227,936		107,962,097	
Land Improvements		424,882	7,350	6,230,349		6,662,581	
Intangible Right to Use - Buildings		353,796,689	268,014,343	2,247,213		624,058,245	
Building and Building Improvements	19,392,187	58,278,698	13,792,961	75,602,050	17,267,687	184,333,583	
Furniture, Fixtures, and Equipment	2,305,109	9,130,252	8,105,644	17,629,462	604,194	37,774,661	2,280,651
Intangible Right to Use - FFE						0	256,759
Intangible Right to Use - SBITA			202,624			202,624	2,688,411
Accumulated Depreciation / Amortization	(10,841,367)	(257,206,349)	(156,241,053)	(61,094,090)	(11,679,077)	(497,061,936)	(3,008,580)
Net Pension Asset	183,969	137,974	91,982	91,982		505,907	137,975
Net OPEB Asset	554,807	416,111	277,406	277,406		1,525,730	416,108
<i>Total Noncurrent Assets</i>	<u>11,594,705</u>	<u>258,033,119</u>	<u>151,487,242</u>	<u>47,260,846</u>	<u>7,492,804</u>	<u>475,868,716</u>	<u>2,771,324</u>
<i>Total Assets</i>	<u>26,345,513</u>	<u>411,541,422</u>	<u>249,383,664</u>	<u>119,121,838</u>	<u>10,697,507</u>	<u>817,089,944</u>	<u>47,716,061</u>
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Charge on Refunding	5,085					5,085	
Deferred Outflows - Traditional	5,056,434	3,792,326	2,528,217	2,528,217		13,905,194	5,397,027
Deferred Outflows - Combined	92,418	69,484	46,323	46,323		254,548	57,538
Deferred Outflows - OPEB	498,098	373,573	249,048	249,048		1,369,767	384,844
<i>Total Deferred Outflows of Resources</i>	<u>\$ 5,652,035</u>	<u>\$ 4,235,383</u>	<u>\$ 2,823,588</u>	<u>\$ 2,823,588</u>	<u>\$ 0</u>	<u>\$ 15,534,594</u>	<u>\$ 5,839,409</u>

MONTGOMERY COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds (Cont'd.)
December 31, 2024

	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	\$ 1,015,649	\$ 4,738,903	\$ 4,156,773	\$ 1,436,699	\$ 72,296	\$ 11,420,320	\$ 4,490,796
Accrued Wages and Benefits	557,743	447,547	299,637	222,241	8,324	1,535,492	346,834
Due to Other Governments	264,315	3,828,395	1,854,266	399,953	7,334	6,354,263	79,265
Accrued Interest Payable	1,700	3,586		2,053		7,339	
Interfund Payable		210,000			2,083,160	2,293,160	
Due to Other Funds	11,244	35,364	34,992	251,553	410	333,563	25,756
Comp Time Payable	6,258	13,305	8,330	12,528	25	40,446	118
Personal Leave Payable	60,174	69,519	45,651	40,854	2,027	218,225	103,670
Claims Payable							9,690,179
Loans Payable		1,820,004	1,597,087			3,417,091	
Compensated Absences Payable	408,883	653,550	462,596	257,183	15,608	1,797,820	973,800
General Obligation Bonds Payable	680,000					680,000	
Revenue Bonds Payable				365,000		365,000	
Leases Payable						0	35,878
Subscription Payable			56,366			56,366	685,166
Landfill Closure and Postclosure Costs Payable				116,154		116,154	
Payroll Withholdings	104,893	77,777	76,183	46,875	1,091	306,819	107,971
Deposits Held Due to Others		284,519	358,242			642,761	
<i>Total Current Liabilities</i>	<u>3,110,859</u>	<u>12,182,469</u>	<u>8,950,123</u>	<u>3,151,093</u>	<u>2,190,275</u>	<u>29,584,819</u>	<u>16,539,433</u>
Noncurrent Liabilities:							
Loans Payable - net of current portion		100,691,954	37,602,129			138,294,083	
Claims Payable - net of current portion						0	15,468,491
Compensated Absences Payable - net of current portion	1,264,420	1,599,897	1,112,269	728,234	60,987	4,765,807	1,499,918
General Obligation Bonds Payable - net of current portion	13,624					13,624	
Revenue Bonds Payable - net of current portion				2,311		2,311	
Leases Payable - net of current portion						0	65,643
Subscription Payable - net of current portion			47,067			47,067	804,165
Asset Retirement Obligation		1,301,031				1,301,031	
Landfill Closure and Postclosure Costs Payable - net of current portion				305,995		305,995	
Net Pension Liability	16,281,132	12,211,012	8,140,672	8,140,672		44,773,488	12,211,007
<i>Total Noncurrent Liabilities</i>	<u>17,559,176</u>	<u>115,803,894</u>	<u>46,902,137</u>	<u>9,177,212</u>	<u>60,987</u>	<u>189,503,406</u>	<u>30,049,224</u>
<i>Total Liabilities</i>	<u>20,670,035</u>	<u>127,986,363</u>	<u>55,852,260</u>	<u>12,328,305</u>	<u>2,251,262</u>	<u>219,088,225</u>	<u>46,588,657</u>
Deferred Inflows of Resources:							
Deferred Inflows - Traditional	83,290	62,467	41,644	41,644		229,045	49,388
Deferred Inflows - Combined	31,341	17,681	11,783	11,783		72,588	112,108
Deferred Inflows - OPEB	317,667	238,251	158,834	158,834		873,586	238,096
Deferred Inflows - Leases		43,020			1,029,592	1,072,612	
<i>Total Deferred Inflows of Resources</i>	<u>432,298</u>	<u>361,419</u>	<u>212,261</u>	<u>212,261</u>	<u>1,029,592</u>	<u>2,247,831</u>	<u>399,592</u>
NET POSITION:							
Net Investment in Capital Assets	10,167,390	152,174,263	109,124,156	46,524,147	7,492,804	325,482,760	626,389
Restricted for Debt Service				458,383		458,383	
Restricted for Capital Outlay				11,670,453		11,670,453	
Restricted for Pension & OPEB Plans	738,776	554,085	369,388	319,388		1,981,637	554,083
Unrestricted (Deficit)	(10,951)	134,700,675	86,649,187	50,432,489	(76,151)	271,695,249	5,386,749
<i>Total Net Position</i>	<u>\$ 10,895,215</u>	<u>\$ 287,429,023</u>	<u>\$ 196,142,731</u>	<u>\$ 109,404,860</u>	<u>\$ 7,416,653</u>	<u>\$ 611,288,482</u>	<u>\$ 6,567,221</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds						(5,651,298)	
Total Net Position of Business-type Activities:						<u>\$ 605,637,184</u>	

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, 2024

	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	\$ 27,397,318	\$ 58,451,711	\$ 54,546,625	\$ 35,619,878	\$ 1,401,791	\$ 177,417,323	\$ 96,378,283
Lease Revenue		9,510	46,250		142,969	198,729	
Other	225,368	5,021,257		602,491	15,451	5,864,567	4,751,939
<i>Total Operating Revenues</i>	<u>27,622,686</u>	<u>63,482,478</u>	<u>54,592,875</u>	<u>36,222,369</u>	<u>1,560,211</u>	<u>183,480,619</u>	<u>101,130,222</u>
OPERATING EXPENSES:							
Personal Services	13,590,711	12,005,784	8,057,409	6,003,235	223,330	39,880,469	23,913,715
Contractual Services	7,709,322	4,770,222	9,090,649	8,128,319	425,347	30,123,859	9,322,008
Materials and Supplies	2,263,409	1,984,270	1,435,090	506,065	5,594	6,194,428	5,164,842
Utilities	375,487	21,794,183	25,537,524	8,286,539	42,675	56,036,408	1,185,642
Claims						0	66,378,442
Depreciation / Amortization	704,722	6,342,761	4,627,410	4,304,402	456,806	16,436,101	898,170
Other	1,917,412	2,955,865	1,804,925	7,350,898	249,018	14,278,118	1,484,467
<i>Total Operating Expenses</i>	<u>26,561,063</u>	<u>49,853,085</u>	<u>50,553,007</u>	<u>34,579,458</u>	<u>1,402,770</u>	<u>162,949,383</u>	<u>108,347,286</u>
<i>Operating Income (Loss)</i>	<u>1,061,623</u>	<u>13,629,393</u>	<u>4,039,868</u>	<u>1,642,911</u>	<u>157,441</u>	<u>20,531,236</u>	<u>(7,217,064)</u>
NON-OPERATING REVENUES (EXPENSES):							
Investment Earnings and Other Interest				1,785,812	16,031	1,801,843	
Intergovernmental		59,156	35,417			94,573	
Gain on Sale of Capital Assets			43,062	49,877		92,939	602
Other Non-Operating Revenues	61,312					61,312	129,904
Interest	(30,012)	(588,007)	(531,357)	(21,623)		(1,170,999)	(92,683)
Loss on Disposal of Capital Assets	(48,206)	(1,551,496)				(1,599,702)	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(16,906)</u>	<u>(2,080,347)</u>	<u>(452,878)</u>	<u>1,814,066</u>	<u>16,031</u>	<u>(720,034)</u>	<u>37,823</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>1,044,717</u>	<u>11,549,046</u>	<u>3,586,990</u>	<u>3,456,977</u>	<u>173,472</u>	<u>19,811,202</u>	<u>(7,179,241)</u>
Capital Contributions from Other Governments			2,510,125			2,510,125	
Transfers In	3,406,867					3,406,867	
Transfers Out		(12,056)				(12,056)	
<i>Change in Net Position</i>	<u>4,451,584</u>	<u>11,536,990</u>	<u>6,097,115</u>	<u>3,456,977</u>	<u>173,472</u>	<u>25,716,138</u>	<u>(7,179,241)</u>
<i>Net Position at Beginning of Year as Previously Reported</i>	<u>7,232,913</u>	<u>276,951,898</u>	<u>190,790,403</u>	<u>106,332,300</u>	<u>7,266,657</u>	<u>588,574,171</u>	<u>15,014,330</u>
<i>Change in Accounting Principal (See Note C)</i>	<u>(789,282)</u>	<u>(1,059,865)</u>	<u>(744,787)</u>	<u>(384,417)</u>	<u>(23,476)</u>	<u>(3,001,827)</u>	<u>(1,267,868)</u>
<i>Restated Net Position at Beginning of Year</i>	<u>6,443,631</u>	<u>275,892,033</u>	<u>190,045,616</u>	<u>105,947,883</u>	<u>7,243,181</u>	<u>585,572,344</u>	<u>13,746,462</u>
<i>Net Position at End of Year</i>	<u>\$ 10,895,215</u>	<u>\$ 287,429,023</u>	<u>\$ 196,142,731</u>	<u>\$ 109,404,860</u>	<u>\$ 7,416,653</u>	<u>\$ 611,288,482</u>	<u>\$ 6,567,221</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds change in Net Position of Business-type Activities						(992,029) <u>\$ 24,724,109</u>	

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, 2024

	Business-type Activities - Enterprise Funds						Governmental
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Total	Activities - Internal Service Funds
<i>Increase (Decrease) in Cash and Cash Equivalents</i>							
<i>Cash flows from operating activities:</i>							
Cash receipts from customers	\$ 26,083,564	\$ 58,544,348	\$ 54,219,199	\$ 34,487,849	\$ 1,231,471	\$ 174,566,431	\$ 11,262,737
Cash receipts from leases		9,510	46,250		142,969	198,729	
Cash receipts from interfund services provided		173,408	168,365	173,373	200,164	715,310	85,072,826
Cash payments to employees for services	(11,234,224)	(9,972,291)	(6,414,981)	(4,839,536)	(169,685)	(32,630,717)	(15,563,099)
Cash payments to suppliers for goods and services	(9,032,937)	(25,287,753)	(18,512,053)	(12,082,787)	(231,453)	(65,146,983)	(13,106,775)
Cash payments for insurance claims						0	(61,650,518)
Cash payments for interfund services used	(2,274,265)	(5,282,501)	(4,364,797)	(3,793,051)	(238,316)	(15,952,930)	(6,118,126)
Other operating cash receipts	358,425	2,850,103		635,227	17,027	3,860,782	
Other non operating cash receipts	65,752	41,880	2,552,005			2,659,637	129,904
Cash from other sources			(1,990,243)			(1,990,243)	9,592,472
Other cash payments	(3,201,165)	(1,833,623)	(13,729,761)	(8,970,656)	(264,702)	(27,999,907)	(1,550,799)
<i>Net cash provided by (used for) operating activities</i>	<u>765,150</u>	<u>19,243,081</u>	<u>11,973,984</u>	<u>5,610,419</u>	<u>687,475</u>	<u>38,280,109</u>	<u>8,068,622</u>
<i>Cash flows from noncapital financing activities:</i>							
Transfers in from other funds	3,406,867					3,406,867	
Amounts repaid on interfund loans		(64,000)			(300,000)	(364,000)	
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>3,406,867</u>	<u>(64,000)</u>	<u>0</u>	<u>0</u>	<u>(300,000)</u>	<u>3,042,867</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>							
Principal paid on leases						0	(34,740)
Proceeds of long-term loans		19,095,408	8,779,560			27,874,968	
Principal paid on long-term loans		(2,974,913)	(2,961,662)			(5,936,575)	
Interest paid on long-term loans		(600,151)	(522,318)			(1,122,469)	
Principal paid on subscriptions			(99,191)			(99,191)	(874,824)
Interest paid on subscriptions			(9,039)			(9,039)	(92,683)
Inception from subscriptions						0	1,776,823
Principal paid on revenue bonds				(355,000)		(355,000)	
Interest paid on revenue bonds				(18,278)		(18,278)	
Principal paid on general obligation bonds	(660,000)					(660,000)	
Interest paid on general obligation bonds	(40,200)					(40,200)	
Proceeds from sale of capital assets			44,132	134,420		178,552	1,320
Acquisition and construction of capital assets	(1,073,833)	(24,486,156)	(13,982,879)	(2,392,146)	(41,480)	(41,976,494)	(2,083,373)
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(1,774,033)</u>	<u>(8,965,812)</u>	<u>(8,751,397)</u>	<u>(2,631,004)</u>	<u>(41,480)</u>	<u>(22,163,726)</u>	<u>(1,307,477)</u>
<i>Cash flows from investing activities:</i>							
Interest on lease revenue		2,898			16,031	18,929	
Interest received on investments				1,634,745		1,634,745	
<i>Net cash provided by (used for) investing activities</i>	<u>0</u>	<u>2,898</u>	<u>0</u>	<u>1,634,745</u>	<u>16,031</u>	<u>1,653,674</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	2,397,984	10,216,167	3,222,587	4,614,160	362,026	20,812,924	6,761,145
Cash and cash equivalents at beginning of year	8,772,582	123,620,493	78,457,326	57,607,917	1,699,614	270,157,932	35,919,405
Cash and cash equivalents at end of year	<u>\$ 11,170,566</u>	<u>\$ 133,836,660</u>	<u>\$ 81,679,913</u>	<u>\$ 62,222,077</u>	<u>\$ 2,061,640</u>	<u>\$ 290,970,856</u>	<u>\$ 42,680,550</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, 2024

	Business-type Activities - Enterprise Funds						Governmental
	Stillwater Center	Wastewater	Water	Solid Waste Management	Nonmajor Parking Facilities	Total	Activities - Internal Service Funds
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>							
Operating income (loss)	\$ 1,061,623	13,629,393	4,039,868	1,642,911	157,441	\$ 20,531,236	\$ (7,217,064)
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>							
Depreciation/Amortization	704,722	6,342,761	4,627,410	4,304,402	456,806	16,436,101	898,170
Landfill Closure and Postclosure Costs				34,969		34,969	
Miscellaneous nonoperating income (expense)	65,752	41,880	2,552,005	(7,578)		2,652,059	129,904
Non-operating lease revenue					142,969	142,969	
(Increase) decrease in accounts receivable	(1,312,572)	188,747	(517,353)	(935,616)	30,091	(2,546,703)	3,967,254
(Increase) decrease in due from other funds	131,875	(980)	(1,020)	9,696	1,329	140,900	830,559
(Increase) decrease in due from other governments		(2,154,754)	(1,722,108)			(3,876,862)	
(Increase) decrease in inventory of supplies	(33,215)	(1,761)	(127,608)		(280)	(162,864)	321,399
(Increase) decrease in prepaid expenses						0	206,587
Increase (decrease) in accounts payable	(41,178)	508,288	2,570,418	285,682	39,860	3,363,070	2,581,834
Increase (decrease) in due to other funds	(4,908)	(2,910)	(2,236)	92,095	(11,403)	70,638	13,205
Increase (decrease) in due to other governments	(77,817)	198,708	184,323	15,644	2,930	323,788	(17,643)
Increase (decrease) in accrued wages and benefits	96,825	85,990	67,598	57,641	1,082	309,136	91,416
Increase (decrease) in payroll withholdings	(12,527)	(9,376)	(8,078)	(5,358)	(626)	(35,965)	(16,200)
Increase (decrease) in comp time payable	6,258	13,305	8,330	12,528	25	40,446	118
Increase (decrease) in personal leave payable	60,174	69,519	45,651	40,854	2,027	218,225	103,670
(Increase) decrease in deferred outflows pension	1,756,031	1,317,067	878,044	878,044		4,829,186	4,679,905
Increase (decrease) in deferred inflows pension	(3,093,562)	(2,318,641)	(1,545,764)	(1,545,764)		(8,503,731)	(2,287,941)
Increase (decrease) in net OPEB asset						0	78,726
Increase (decrease) in insurance claims payable						0	2,619,228
Increase (decrease) in matured compensated absences	(32,572)					(32,572)	(11,767)
(Increase) decrease in net pension asset	16,115	12,087	8,058	8,058		44,318	12,088
Increase (decrease) in net pension liability	1,520,738	1,140,553	760,370	760,370		4,182,031	1,140,555
Increase (decrease) in net OPEB liability	104,968	78,726	52,483	52,483		288,660	
(Increase) decrease in deferred outflows OPEB	592,523	444,392	296,262	296,262		1,629,439	462,994
Increase (decrease) in deferred inflows OPEB	(781,791)	(586,343)	(390,896)	(390,896)		(2,149,926)	(582,086)
(Increase) decrease in other assets		117,998	127,788		(142,969)	102,817	
Increase (decrease) in compensated absences	37,688	128,432	70,439	3,992	8,193	248,744	63,711
<i>Total adjustments</i>	(296,473)	5,613,688	7,934,116	3,967,508	530,034	17,748,873	15,285,686
<i>Net cash provided by (used for) operating activities</i>	\$ 765,150	\$ 19,243,081	\$ 11,973,984	\$ 5,610,419	\$ 687,475	\$ 38,280,109	\$ 8,068,622

Noncash Capital Financing Activities:

During 2024, 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, 2024

	Custodial Funds
ASSETS:	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 89,361,330
Cash and Cash Equivalents in Segregated Accounts	13,680,169
Accrued Interest Receivable	303,153
Taxes Receivable	937,739,146
Revenue in Lieu of Taxes Receivable	28,974,395
Due from Other Governments	23,846,482
Special Assessments Receivable	130,904,894
	<hr/>
<i>Total Assets</i>	1,224,809,569
	<hr/>
LIABILITIES:	
Current Liabilities:	
Accounts Payable and Other Liabilities	11,212,616
Due to Other Governments	85,709,755
Payroll Withholdings	360,235
	<hr/>
<i>Total Current Liabilities</i>	97,282,606
	<hr/>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes not Levied to Finance Current Year Operations	830,518,369
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	28,974,395
	<hr/>
<i>Total Deferred Inflows of Resources</i>	859,492,764
	<hr/>
NET POSITION:	
Restricted for Individuals, Organizations and Other Governments	268,034,199
	<hr/>
<i>Total Net Position</i>	\$ 268,034,199
	<hr/> <hr/>

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, 2024

	Custodial Funds
ADDITIONS:	
Intergovernmental	\$ 44,812,287
Amounts Received as Fiscal Agent	74,950,674
Licenses and Permits and Fees for Other Governments	113,691,623
Fines, Forfeitures and Settlements for Other Governments	19,301,333
Property Tax Collections for Other Governments	908,927,224
Special Assessment Collections for Other Governments	52,146,834
Contributions from Individuals	4,885,453
Amounts Received for Others	299,868
Miscellaneous	<u>57,321,674</u>
<i>Total Additions</i>	<u>1,276,336,970</u>
DEDUCTIONS:	
Distributions as Fiscal Agent	71,873,894
Distributions of State Funds to Other Governments	34,815,577
Distributions of the State of Ohio	114,732,656
Fines, Forfeitures and Settlements Distribution to Other Governments	502,747
Property Tax Distributions to Other Governments	973,308,565
Special Assessment Distributions to Other Governments	28,992,337
Distributions to Other Governments	41,540,321
Distributions to Individuals	21,363,315
TIF Disbursements to Other Governments	28,974,395
Miscellaneous	<u>297,455</u>
<i>Total Deductions</i>	<u>1,316,401,262</u>
<i>Changes in Net Position</i>	<u>(40,064,292)</u>
<i>Net Position Beginning of Year</i>	<u>308,098,491</u>
<i>Net Position End of Year</i>	<u><u>\$ 268,034,199</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, 2024

	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	\$ 3,045,557	\$ 6,267,094	\$ 9,312,651
Materials and Supplies	4,000		4,000
Accounts Receivable	6,278	578,988	585,266
Due from Other Governments		4,973,549	4,973,549
Prepaid Items	56,889	24,335	81,224
Investments	2,346,561		2,346,561
Other Assets	150	3,525,600	3,525,750
Capital Assets not being depreciated	3,037,131		3,037,131
Capital Assets being depreciated	12,950,951	55,556	13,006,507
<i>Total Assets</i>	<u>21,447,517</u>	<u>15,425,122</u>	<u>36,872,639</u>
<i>Liabilities:</i>			
Accounts Payable	18,572	401,227	419,799
Due to Other Governments		50,000	50,000
Accrued Wages and Benefits	29,669		29,669
Unearned Revenue	350,000	834,119	1,184,119
Other	117,977		117,977
Long-term liabilities:			
Due in More Than One Year	3,294,485		3,294,485
<i>Total Liabilities</i>	<u>3,810,703</u>	<u>1,285,346</u>	<u>5,096,049</u>
<i>Net Position:</i>			
Net Investment in Capital Assets	15,988,082	55,556	16,043,638
Unrestricted	1,648,732	14,084,220	15,732,952
<i>Total Net Position</i>	<u>\$ 17,636,814</u>	<u>\$ 14,139,776</u>	<u>\$ 31,776,590</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, 2024

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees and Charges for Services	Operating Grants and Contributions	Miami Valley In-Ovations, Inc. dba Inclusive Neighborhoods Housing Corporation	Montgomery County Land Reutilization Corp	Total
Component Units:						
Miami Valley In-Ovations, Inc dba Inclusive Neighborhoods Housing Corporation	\$ 2,297,109	\$ 1,317,768	\$ 1,313,167	\$ 333,826	\$	\$ 333,826
Montgomery County Land Reutilization Corp	9,372,012	111,550	6,929,816		(2,330,646)	(2,330,646)
Total	<u>\$ 11,669,121</u>	<u>\$ 1,429,318</u>	<u>\$ 8,242,983</u>	<u>333,826</u>	<u>(2,330,646)</u>	<u>(1,996,820)</u>
General Revenues:						
Grants and contributions not restricted to specific programs					1,970,176	1,970,176
Unrestricted investment earnings				193,154	430,319	623,473
Miscellaneous				364,798		364,798
Total general revenues				<u>557,952</u>	<u>2,400,495</u>	<u>2,958,447</u>
Change in Net Position				891,778	69,849	961,627
Net Position - Beginning				16,745,036	14,069,927	30,814,963
Net Position - Ending				<u>\$ 17,636,814</u>	<u>\$ 14,139,776</u>	<u>\$ 31,776,590</u>

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, 2024

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 534,118 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
DECEMBER 31, 2024

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.

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, 2024

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
DECEMBER 31, 2024

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
DECEMBER 31, 2024

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. .

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 2024, 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.

STAR Ohio reserves the right to limit participant transactions to \$250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For fiscal year 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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 includes unclaimed monies legally required to be maintained until the end of a five-year holding period.

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
DECEMBER 31, 2024

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 \$30,999 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, 2024, but which were levied to finance 2025 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, 2024

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

For the County, compensated absences include leave for which employees may receive cash payments when the leave is used for time off or receive cash payments for unused leave upon termination of employment. These payments could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule.

Liabilities should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates and is allowed to be carried over to subsequent years, and the leave is more likely than not to be used for time off or otherwise paid in cash. For the County, this leave includes sick and vacation time. However, the County also has certain compensated absences that are dependent upon the occurrence of a sporadic event that affects a relatively small proportion of employees. A liability for these types of leave is recognized when the leave commences. For the County, this type of leave includes bereavement leave, military leave, paid parental leave, and court leave. The liability for compensated absences includes salary-related payments.

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is more likely than not that the employer will compensate the employees for the benefits through paid time off or will settle the benefits at separation. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

Liabilities for compensated absences are recognized in financial statements prepared using the economic resources measurement focus for leave that has not been used and leave that has been used but not yet paid or settled.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

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. Nonspendable fund balance in the general fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period offset by any estimated liability for payments made to claimants.

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 2025 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 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 unclaimed monies represents amounts required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants. Restricted Net Position for Pension and OPEB plans represent the corresponding restricted

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

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, 2024, 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 noncancellable 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 noncancellable 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 \$9,439,198 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 \$3,977,674 during 2024. This amount is reflected as fines and forfeitures in the McOneOhio, Pharmacy Opioid Settlement and Opiate Settlement funds in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$14,663,248 not expected to be collected within one year of the date of the financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE C – Change in Accounting Principles

For 2024, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, and related guidance from GASB Implementation Guide No. 2023-1, *Implementation Guidance Update — 2023*. The County also implemented Question 5.1 from GASB Implementation Guide No. 2021-1, *Implementation Guidance Update — 2021* and GASB Statement No. 101, *Compensated Absences*.

GASB 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision-useful, understandable, and comprehensive information for users about accounting changes and error corrections.

Question 5.1 from Implementation Guide 2021-1 addresses the collective significance of applying the capitalization threshold to individual items in a group of assets. The County reviewed its capital asset groupings and determined there were no asset groups where individually the assets were under the capitalization threshold yet were significant collectively.

The implementation of GASB Statement No. 100 and GASB Implementation Guide 2023-1 did not have any effect on beginning net position/fund balance.

GASB 101 will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The effects of implementing the GASB pronouncement is shown on the table on the following page.

Restatement of Fund Balances and Net Position

For the County, GASB Statement No. 101 increased the compensated absences liability and the cumulative effects of compensated absence related expense on beginning net position as shown on the following table.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE C – Change in Accounting Principles (Cont’d.)

	12/31/2023	Change in Accounting Principals	12/31/2023
	As Previously Reported	GASB 101	As Restated
Government-Wide			
Governmental Activities	\$870,719,104	(\$35,359,056)	\$835,360,048
Business-Type Activities	583,914,902	(3,001,827)	580,913,075
Total Primary Government	<u>\$1,454,634,006</u>	<u>(\$38,360,883)</u>	<u>\$1,416,273,123</u>
Proprietary Funds			
Enterprise Funds:			
Stillwater Center	\$7,232,913	(\$789,282)	6,443,631
Wastewater	276,951,898	(1,059,865)	275,892,033
Water	190,790,403	(744,787)	190,045,616
Solid Waste Management	106,332,300	(384,417)	105,947,883
Nonmajor Parking Facilities	7,266,657	(23,476)	7,243,181
Total Business Type Activities	<u>588,574,171</u>	<u>(3,001,827)</u>	<u>585,572,344</u>
Internal Service Funds:			
Central Services	1,423,321	(178,984)	1,244,337
Information Technology	376,617	(740,158)	(363,541)
Microsoft Dynamics 365	1,152,369	(140,658)	1,011,711
Workers' Compensation Risk Management	(4,717,341)	(13,957)	(4,731,298)
Property/Casualty Risk Management	5,194,047	(53,722)	5,140,325
Family Medical Leave Act	494,389	(4,252)	490,137
Healthcare Self-Insurance	8,917,378	(43,437)	8,873,941
Other Data Services	350,573	0	350,573
Telecommunications	1,822,977	(92,700)	1,730,277
Total Internal Service Funds	<u>15,014,330</u>	<u>(1,267,868)</u>	<u>13,746,462</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE D - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2024, 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	\$ 30,077,820	\$ (5,135,588)	\$ 3,209,690	\$ (1,381,221)
Increase (decrease)				
Due to revenues:				
Property taxes	(1,576,733)	(260,976)	(9,025,438)	
Sales tax	(533,827)			
Other taxes				
Licenses and permits	(6,468)			
Fees and charges for services	(33,370)	45,692		(18,424)
Fines and forfeitures	(20,385,456)			
Intergovernmental	156,811	484,879	(1)	154,620
Investment earnings and Other Interest	(12,143,544)			
Lease revenue	(21,058)			
Contributions and Donations				(58,405)
Miscellaneous	(3,346,848)	8,374,783		291,662
Due to expenditures:				
Current:				
General government	1,268,693			
Judicial and law enforcement	12,729,050			
Environment and public works	(154,996)			
Social services	(1,744,088)	(9,076,194)	4,780,484	(155,092)
Community and economic development	(586,169)			
Intergovernmental:				
General government	5,338			
Judicial and law enforcement	(255,266)			
Environment and public works	1,940			
Community and economic development	1,992,758			
Capital Outlay	1,041,414	48,308		
Debt Service:				
Principal retirement	2,139,453	11,265		
Interest	210,679	2,251		
Due to other financing sources and (uses):				
Inception of Capital Lease	(659,869)			
Inception of Subscription	(381,545)	(48,308)		
Advances in	313,550			
Advances out	(2,074)		(2,560,928)	
Transfers in	22,063,855		800,000	
Transfers out	(24,036,851)		(6,220,000)	
Budgetary basis	\$ 6,133,199	\$ (5,553,888)	\$ (9,016,193)	\$ (1,166,860)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024

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, 2024, \$36,228,745 of the County's total bank balance of \$38,656,204 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, 2024, the fair value of investments was \$6,577,155 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, 2024

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

The County's investments at December 31, 2024, are as follows:

Measurement/Investment	Measurement Amount	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Net Asset Value Per Share				
STAR Ohio	<u>\$ 102,099,736</u>	11.92%	AAAm	n/a
Fair Value Level One Inputs				
Money Market Mutual Funds	<u>13,937,078</u>	1.63%	AAAm	n/a
Fair Value Level Two Inputs				
Federal Farm Credit Bank Bonds	156,920,637	18.31%	AA+	0.25 years
Federal Home Loan Bank Bonds	91,079,997	10.63%	AA+	0.10 years
Federal Home Loan Mortgage Corp. Notes	9,881,700	1.15%	AA+	0.00 years
Federal National Mortgage Association	14,649,450	1.71%	AA+	0.01 years
US Treasury Notes	380,853,345	44.45%	AA+	1.44 years
Municipal Bonds	1,286,930	0.15%	Not Rated	0.01 years
Corporate Notes	<u>86,107,831</u>	10.05%	A- to AA	0.10 years
Total Fair Value Level Two Inputs	<u>740,779,890</u>			
Total Investments	<u><u>\$ 856,816,704</u></u>	<u><u>100.00%</u></u>		

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, 2024. 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 \$3,045,557 and \$6,267,094, 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, 2024

NOTE G - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2024, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund	\$ 809,863	\$ 1,780,580
Board of Developmental Disabilities Services	116,605	583
Human Services Levy		727
Children Services		2,051,392
Other Governmental Funds	4,382,206	1,749,836
	<u>5,308,674</u>	<u>5,583,118</u>
Proprietary Funds:		
Enterprise Funds -		
Stillwater Center	220	11,244
Wastewater	980	35,364
Water	1,020	34,992
Solid Waste Management	11,934	251,553
Parking Facilities	16,409	410
	<u>30,563</u>	<u>333,563</u>
Internal Service Funds	603,200	25,756
Total	<u>\$ 5,942,437</u>	<u>\$ 5,942,437</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:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 8,714,237	\$.
Human Services Levy	2,560,928	:
Other Governmental Funds		8,982,005
Wastewater		210,000
Parking Facilities		2,083,160
	<u>\$ 11,275,165</u>	<u>\$ 11,275,165</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

The preceding interfund receivable/payables includes \$5,518,004 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:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2024</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, Amount Due</i>	
							<i>2024</i>	<i>in 2025</i>
<i>Interfund Payables for Treasurer-held Manuscript Debt:</i>								
<i>Treasurer-held Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
2011	Tom's Run West Group Drainage Proj	3.900%	2026	\$ 3,755		\$ (1,204)	\$ 2,551	\$ 1,251
2013	Lutheran Road Group Drainage Proj	3.350%	2028	8,563		(1,602)	6,961	1,655
2013	Little Farms Group Drainage Proj	3.350%	2028	17,954		(3,358)	14,596	3,471
2017	Spring Run Ditch Proj	2.720%	2032	13,260		(1,321)	11,939	1,356
2017	Dodson Road Ditch Proj	2.720%	2032	25,700		(2,559)	23,141	2,628
2018	Strunks Ditch Proj	2.600%	2033	39,607		(3,519)	36,088	3,611
2023	Wylie Ditch Group Drainage Proj	3.970%	2038	21,419		(908)	20,511	1,124
Total payable from road assessments				\$ 130,258	\$ 0	\$ (14,471)	\$ 115,787	\$ 15,096
<i>Payable from water/sewer assessments:</i>								
2005	Centerville Forest San Swr Ext	4.000%	2025	\$ 44,534		\$ (21,830)	\$ 22,704	\$ 22,704
2005	Homestretch Rd Water Main Ext	4.000%	2025	5,949		(2,916)	3,033	3,033
2006	Wald, Waldrum & Brantly Wtr Main Ext	5.500%	2026	32,812		(10,357)	22,455	10,927
2011	Airway Rd Water Main Ext	3.550%	2031	16,340		(1,800)	14,540	1,860
2011	Airway Rd San Sewer Ext	3.550%	2031	14,358		(1,583)	12,775	1,640
2011	Bigger Lane Water Main Ext	3.250%	2031	41,859		(4,665)	37,194	4,818
2011	Bigger Lane San Sewer Ext	3.250%	2031	41,627		(4,640)	36,987	4,791
2012	Centerwood Lane Water Main Ext	2.600%	2032	40,904		(4,092)	36,812	4,199
2013	Jack's Lane Pump Station & Sewer Ext	3.900%	2033	154,173		(12,901)	141,272	13,404
2015	McKenna Gorman Sewer Ext	3.150%	2035	83,328		(5,821)	77,507	6,005
2015	Archer/Maltbie/Slagle Sewer Ext	3.150%	2035	70,891		(4,953)	65,938	5,109
Total payable from water/sewer assessments				\$ 546,775	\$ 0	\$ (75,558)	\$ 471,217	\$ 78,490
<i>Treasurer-held General Obligation Bonds-</i>								
<i>Payable from Regional Dispatch Center Building:</i>								
2019	Regional Dispatch Center	2.050%	2039	\$ 4,987,000	\$	\$ (266,000)	\$ 4,721,000	\$ 272,000
<i>Treasurer-held Revenue Bonds-</i>								
<i>Payable from Wastewater Fund:</i>								
2008	Caylor Rd Sewer	4.400%	2027	\$ 274,000	\$	\$ (64,000)	\$ 210,000	\$ 67,000
Total Interfund Payables for Treasurer-held Manuscript Debt				\$ 5,938,033	\$ 0	\$ (420,029)	\$ 5,518,004	\$ 432,586

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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
<u>Payable from Other Governmental Funds for:</u>			
<u>Treasurer-held Road Assessment Bonds</u>			
	2025	\$ 15,096	\$ 3,527
	2026	15,563	3,062
	2027	14,694	2,580
	2028	15,140	2,135
	2029	9,750	1,675
	2030-2034	38,505	4,195
	2035-2038	7,039	714
		<u>\$ 115,787</u>	<u>\$ 17,888</u>
<u>Treasurer-held Water and Sewer Assessment Bonds</u>			
	2025	\$ 78,490	\$ 16,630
	2026	54,784	13,580
	2027	44,716	11,434
	2028	46,232	9,925
	2029	47,810	8,390
	2030-2034	184,030	18,237
	2035	15,155	477
		<u>\$ 471,217</u>	<u>\$ 78,673</u>
<u>Treasurer-held Regional Dispatch Center Bonds</u>			
	2025	\$ 272,000	\$ 95,397
	2026	277,000	89,790
	2027	283,000	84,081
	2028	289,000	78,249
	2029	295,000	72,293
	2030-2034	1,568,000	267,772
	2035-2039	1,737,000	99,404
		<u>\$ 4,721,000</u>	<u>\$ 786,986</u>
Total Other Governmental Funds		<u>\$ 5,308,004</u>	<u>\$ 883,547</u>
<u>Interfund Payables from Wastewater Fund for:</u>			
<u>Treasurer-held Revenue Bonds for Caylor Road</u>			
	2025	\$ 67,000	\$ 9,240
	2026	70,000	6,292
	2027	73,000	3,212
		<u>\$ 210,000</u>	<u>\$ 18,744</u>
Total Wastewater Fund		<u>\$ 210,000</u>	<u>\$ 18,744</u>
Total Manuscript Debt:		<u>\$ 5,518,004</u>	<u>\$ 902,291</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H - Leases Receivables

The County is reporting leases receivable of \$482,453 in the governmental funds and \$43,020 and \$1,029,592 in the wastewater and parking facilities enterprise funds, respectively, at December 31, 2024. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2024, the County reported lease revenue of \$21,058 and interest revenue of \$28,193 in the governmental funds and reported lease revenue of \$46,250 in the water fund, lease revenue of \$9,510 and interest revenue of \$2,490 in the wastewater fund and lease revenue of \$142,969 and interest revenue of \$16,031 in the parking facilities fund related to lease payments received. The County terminated the lease with the City of Dayton in 2024.

Company	Lease Commencement	Years	Lease Ending	Payment Method
	Date		Date	
City of Dayton	2000	24	2024	Quarterly
Verizon	1998	31	2024	Annual
Sprint	1998	31	2024	Annual
AT&T	1998	30	2024	Annual
New Cingular	2021	29	2049	Monthly
SAC-DRC	2021	10	2030	Annual
Stivers Farm	2023	5	2028	Annual

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

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 11,550	\$ 8,250	\$ 154,931	\$ 16,069
2026	11,751	8,049	165,361	13,589
2027	11,956	7,844	176,323	10,974
2028	12,164	7,636	187,847	8,216
2029	12,376	7,424	187,959	5,307
2030-2034	75,525	33,374	200,191	2,737
2035-2039	93,706	26,084	0	0
2040-2044	114,663	17,106	0	0
2045-2049	138,762	6,184	0	0
	<u>\$ 482,453</u>	<u>\$ 121,951</u>	<u>\$ 1,072,612</u>	<u>\$ 56,892</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

Governmental Activities:

	<i>Balance January 1, 2024</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2024</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 16,099,445	\$ 186,714	\$	\$ 16,286,159
Construction-in-progress	23,686,513	26,806,498	(18,595,124)	31,897,887
Infrastructure	462,780,833	7,721,812		470,502,645
<i>Total capital assets, not being depreciated/ amortized</i>	<u>502,566,791</u>	<u>34,715,024</u>	<u>(18,595,124)</u>	<u>518,686,691</u>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
<i>Tangible Capital Assets</i>				
Land improvements	3,418,486	18,239		3,436,725
Buildings, structures and improvements	239,956,698	12,176,429	(6,236,312)	245,896,815
Furniture, fixtures and equipment	66,269,793	9,865,911	(2,812,463)	73,323,241
<i>Total tangible capital assets, being depreciated/amortized</i>	<u>309,644,977</u>	<u>22,060,579</u>	<u>(9,048,775)</u>	<u>322,656,781</u>
<i>Intangible Assets</i>				
Software	13,262,960		(251,711)	13,011,249
<i>Intangible Right to Use Lease Assets</i>				
Intangible right to use, buildings, structures and improvements	61,344,367	705,697	(73,014)	61,977,050
Intangible right to use, furniture, fixtures and equipment	219,446			219,446
<i>Total intangible lease assets, being depreciated/amortized</i>	<u>61,563,813</u>	<u>705,697</u>	<u>(73,014)</u>	<u>62,196,496</u>
<i>Subscription Assets</i>				
Intangible right to use, software	8,108,341	2,851,863	(11,517)	10,948,687
<i>Total intangible assets</i>	<u>82,935,114</u>	<u>3,557,560</u>	<u>(336,242)</u>	<u>86,156,432</u>
<i>Total depreciable capital assets</i>	<u>\$ 392,580,091</u>	<u>\$ 25,618,139</u>	<u>\$ (9,385,017)</u>	<u>\$ 408,813,213</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - Capital Assets (Cont'd.)

Governmental Activities (Cont'd.):

	<i>Balance January 1, 2024</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2024</i>
<i>Accumulated Depreciation/Amortization:</i>				
<i>Depreciation</i>				
Land improvements	2,749,136	145,423		2,894,559
Buildings, structures and improvements	153,460,612	5,844,571	(4,630,425)	154,674,758
Furniture, fixtures and equipment	47,801,144	7,792,154	(2,713,062)	52,880,236
<i>Total Depreciation</i>	<u>204,010,892</u>	<u>13,782,148</u>	<u>(7,343,487)</u>	<u>210,449,553</u>
<i>Amortization - Intangible Assets</i>				
Software	11,207,500	658,268	(251,711)	11,614,057
<i>Amortization - Lease Assets</i>				
Intangible right to use, buildings, structures and improvements	15,915,810	4,161,758		20,077,568
Intangible right to use, furniture, fixtures and equipment	81,853	5,285		87,138
<i>Total amortization - lease assets</i>	<u>15,997,663</u>	<u>4,167,043</u>	<u>0</u>	<u>20,164,706</u>
<i>Amortization - Subscription Assets</i>				
Intangible right to use, software	1,424,433	2,676,323		4,100,756
<i>Total amortization</i>	<u>28,629,596</u>	<u>7,501,634</u>	<u>(251,711)</u>	<u>35,879,519</u>
<i>Total accumulated depreciation/amortization</i>	<u>232,640,488</u>	<u>21,283,782</u>	<u>(7,595,198)</u>	<u>246,329,072</u>
<i>Total Capital Assets, Being Depreciated/</i>				
<i>Amortized, Net</i>	<u>159,939,603</u>	<u>4,334,357</u>	<u>(1,789,819)</u>	<u>162,484,141</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 662,506,394</u>	<u>\$ 39,049,381</u>	<u>\$ (20,384,943)</u>	<u>\$ 681,170,832</u>

Business-type Activities:

	<i>Balance January 1, 2024</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2024</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 10,091,408	\$	\$ (186,184)	\$ 9,905,224
Construction-in-progress	75,046,577	35,498,563	(2,583,043)	107,962,097
<i>Total capital assets, not being depreciated/ amortized</i>	<u>\$ 85,137,985</u>	<u>\$ 35,498,563</u>	<u>\$ (2,769,227)</u>	<u>\$ 117,867,321</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - Capital Assets (Cont'd.)

Business-type Activities (Cont'd.):

	<i>Balance January 1, 2024</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2024</i>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
<i>Tangible Capital Assets</i>				
Land improvements	\$ 6,662,581	\$	\$	\$ 6,662,581
Utility plant in service	618,052,983	6,005,262		624,058,245
Buildings, structures and improvements	232,677,488		(48,343,905)	184,333,583
Furniture, fixtures and equipment	37,818,644	3,055,713	(3,969,193)	36,905,164
<i>Total tangible capital assets, being depreciated/amortized</i>	895,211,696	9,060,975	(52,313,098)	851,959,573
<i>Intangible Assets</i>				
Software	869,497			869,497
<i>Subscription Assets</i>				
Intangible right to use, software	37,183	202,624	(37,183)	202,624
<i>Total intangible assets</i>	906,680	202,624	(37,183)	1,072,121
<i>Total depreciable capital assets</i>	896,118,376	9,263,599	(52,350,281)	853,031,694
<i>Accumulated Depreciation/Amortization:</i>				
<i>Depreciation</i>				
Land improvements	4,826,323	169,848		4,996,171
Utility plant in service	322,735,354	9,114,912		331,850,266
Buildings, structures and improvements	179,409,283	3,891,674	(46,979,623)	136,321,334
Furniture, fixtures and equipment	23,780,458	3,174,244	(3,832,003)	23,122,699
<i>Total Depreciation</i>	530,751,418	16,350,678	(50,811,626)	496,290,470
<i>Amortization - Intangible Assets</i>				
Software	686,042	49,204		735,246
<i>Amortization - Subscription Assets</i>				
Intangible right to use, software	7,017	36,220	(7,017)	36,220
<i>Total amortization</i>	693,059	85,424	(7,017)	771,466
<i>Total accumulated depreciation/amortization</i>	531,444,477	16,436,102	(50,818,643)	497,061,936
<i>Total Capital Assets, Being Depreciated/</i>				
<i>Amortized, Net</i>	364,673,899	(7,172,503)	(1,531,638)	355,969,758
<i>Business-type Activities Capital Assets, Net</i>	\$ 449,811,884	\$ 28,326,060	\$ (4,300,865)	\$ 473,837,079

During fiscal year 2024, the County elected to terminate early a subscription that was previously determined to be reasonably certain of utilizing the full subscription term in order to switch to a different subscription agreement, resulting in a decrease of Intangible Right to Use – SBITA in the amount of \$37,183.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - Capital Assets (Cont'd.)

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

Governmental Activities

Depreciation - County Owned Assets

General Government	\$ 3,552,800
Judicial and Law Enforcement	7,853,803
Environment and Public Works	480,640
Social Services	1,418,148
Community and Economic Development	1,135,025
<i>Total Depreciation Expense</i>	<u>14,440,416</u>

Amortization - Lease and Subscription Assets

General Government	1,521,379
Judicial and Law Enforcement	1,948,885
Environment and Public Works	31,137
Social Services	3,252,956
Community and Economic Development	89,009
<i>Total Amortization Expense</i>	<u>6,843,366</u>

Total Depreciation/Amortization Expense - Governmental Activities	<u><u>\$ 21,283,782</u></u>
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Business-type Activities:

Depreciation - County Owned Assets

Stillwater Center	\$ 704,722
Water	4,591,190
Wastewater	6,342,761
Solid Waste Management	4,304,402
Parking Facilities	456,806
<i>Total Depreciation</i>	<u>16,399,882</u>

Amortization - Lease and Subscription Assets

Water	<u>36,220</u>
<i>Total Amortization</i>	<u>36,220</u>

Total Depreciation/Amortization Expense - Business-type Activities	<u><u>\$ 16,436,102</u></u>
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MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - Capital Assets (Cont'd.)

Discretely Presented Component Units:

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

	<i>Balance January 1, 2024</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2024</i>
<i>Capital Assets, Not Being Depreciated/Amortized:</i>				
Land	\$ 3,037,131	\$	\$	\$ 3,037,131
<i>Total capital assets, not being depreciated/ amortized</i>	3,037,131	0	0	3,037,131
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Buildings, structures and improvements	21,104,102	274,938		21,379,040
Furniture, fixtures and equipment	872,413	96,609		969,022
<i>Total capital assets, being depreciated/ amortized</i>	21,976,515	371,547	0	22,348,062
<i>Accumulated Depreciation/Amortization:</i>				
Buildings, structures and improvements	8,152,550	870,249		9,022,799
Furniture, fixtures and equipment	322,324	51,988		374,312
<i>Total accumulated depreciation/amortization</i>	8,474,874	922,237	0	9,397,111
<i>Total Capital Assets, Being Depreciated/ Amortized, Net</i>	13,501,641	(550,690)	0	12,950,951
<i>Total Capital Assets, Net</i>	\$ 16,538,772	\$ (550,690)	\$ 0	\$ 15,988,082

Montgomery County Land Reutilization Corporation:

	<i>Balance January 1, 2024</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2024</i>
<i>Capital Assets, Being Depreciated/Amortized:</i>				
Furniture, fixtures and equipment	\$ 115,900	\$ 34,602	\$ (11,408)	\$ 139,094
<i>Total capital assets, being depreciated/ amortized</i>	115,900	34,602	(11,408)	139,094
<i>Accumulated Depreciation/Amortization:</i>				
Furniture, fixtures and equipment	82,536	11,311	(10,309)	83,538
<i>Total accumulated depreciation/amortization</i>	82,536	11,311	(10,309)	83,538
<i>Total Capital Assets, Net</i>	\$ 33,364	\$ 23,291	\$ (1,099)	\$ 55,556

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024, 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
	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
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

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 \$27,305,732 with \$2,147,261 issued for governmental activities and \$25,158,471 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:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

	<i>Year Issued</i>	<i>Interest Rate</i>	Original Issue Amount	Final Maturity
Governmental Activities:				
<i>Ohio Public Works Commission Loans:</i>				
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>	Original Issue Amount	Final Maturity
Business-type Activities:				
<i>Ohio Public Works Commission Loans:</i>				
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
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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>				
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
Locust Camp Water Main Replacement	2022	0%	492,500	2044
Bayside and Barrett Water Main Replacement Ph II	2022	0%	325,798	2043
Regent Water Main Replacement	2022	0%	555,360	2043
Dellwood Estates Water Main	2022	0%	176,350	2044
Dell Ridge Water Main Replacement	2022	0%	125,000	2044
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
Mantz Water Main Replacement	2023	0%	122,633	2044
Cedarlawn Water Main Replacement	2023	0%	278,000	2044
Brandt Pike Water Main Replacement	2024	0%	79,500	2044

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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>				
Wastewater Fund:				
Environmental Lab Roof	2003	0%	\$ 349,985	2024
Eastown Lift Station	2003	3%	156,338	2025
Uplands Camp Sewer	2003	3%	348,860	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 \$65,287,482 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 OWDA to cure the default. OWDA loans currently outstanding are as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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	2041
Bricker Water Main Replacement	2022	1.41%	79,301	2041
Lynnhaven and Meyer Water Main Replacement	2023	1.50%	1,873,745	2042
Dorothy Water Main Replacement	2022	3.73%	716,215	2044
Bayside & Barrett Water Main Replacement	2022	3.05%	1,124,604	2044
Phase I				
Spinning & Eastman, Phase 2, Waterline Replacement	2022	1.85%	253,514	2043
Dryden Road Water Main Replacement	2023	1.85%	279,992	2042
Locust Camp Water Main Replacement	2023	3.46%	731,066	2044
Dellwood Estates Water Main Replacement	2023	3.38%	220,530	2044
Dell Ridge Water Main Replacement	2023	3.27%	281,264	2044

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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:				
Fort McKinley Relief Sewer	2004	3.76%	2,509,445	2024
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
Sewer Extension to Brookville Lake	2017	0.00%	1,264,906	2037
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	2041
Terrace Villa Sanitary Sewer Ph III	2023	1.18%	655,308	2041
Austin Blvd. Sanitary Sewer Replacement	2022	3.16%	1,070,732	2044
Habitat & Summit Med Lift Station & Force Main Rep	2022	1.85%	3,492,888	2043
Stop Eight Lift Station and Force Main Replacement	2023	3.35%	150,186	2043

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, 2024

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 2024 were as follows:

<i>Types / Issues</i>	<i>Restated Balance</i>			<i>Balance</i>	<i>Due Within</i>
	<i>12/31/2023</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>12/31/2024</i>	<i>One Year</i>
<u>Governmental Activities</u>					
<u>General Obligation Bonds</u>					
2013 - Juvenile Detention					
Refunding Bonds	\$ 2,465,000	\$	\$ (2,465,000)	\$	\$
Premium	51,937		(51,937)		
Total General Obligation Bonds	<u>2,516,937</u>	<u>0</u>	<u>(2,516,937)</u>	<u>0</u>	<u>0</u>
<u>Direct Borrowing:</u>					
<u>Ohio Public Works Commission (OPWC) Loans</u>					
2013 - Yankee Street Improvement	609,680		(57,157)	552,523	38,105
2015 - Dayton-Cincinnati Pike Bridge	53,664		(3,499)	50,165	2,333
2016 - Social Row Road Culvert	91,998		(5,750)	86,248	3,833
2016 - Chambersburg Road Bridge	44,209		(2,763)	41,446	1,842
2017 - Harshman Road Bridge	99,988		(5,883)	94,105	3,922
2018 - Stroop Road Bridge	69,738		(4,023)	65,715	2,682
2019 - Keowee Street Bridge	127,424		(7,080)	120,344	4,720
2020 - Woodman Drive Bridge	171,169		(9,510)	161,659	6,340
2020 - Alex Bell Road Bridge	302,125		(16,785)	285,340	11,190
2022 - North Dixie Road	90,000		(30,000)	60,000	20,000
Total OPWC Loans	<u>\$ 1,659,995</u>	<u>\$ 0</u>	<u>\$ (142,450)</u>	<u>\$ 1,517,545</u>	<u>\$ 94,967</u>
<u>Other Long-Term Obligations</u>					
Net Pension Liability	375,376,657		(45,679,447)	329,697,210	
Net OPEB Liability	7,935,415		(7,935,415)		
Compensated Absences	66,895,232	5,093,213		71,988,445	24,134,139
Contracts Payable - TID	618,132	39,351	(85,748)	571,735	88,340
Leases Payable	49,385,710	705,697	(3,540,202)	46,551,205	3,340,375
Subscriptions Payable	5,749,699	2,851,863	(3,199,866)	5,401,696	2,155,464
Claims Payable	22,539,442	64,269,746	(61,650,518)	25,158,670	9,690,179
Total Other Obligations	<u>528,500,287</u>	<u>72,959,870</u>	<u>(122,091,196)</u>	<u>479,368,961</u>	<u>39,408,497</u>
Total Governmental Obligations	<u>\$ 532,677,219</u>	<u>\$ 72,959,870</u>	<u>\$ (124,750,583)</u>	<u>\$ 480,886,506</u>	<u>\$ 39,504,464</u>

Increases and decreases to compensated absences are presented net on the above table.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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, 2024, are as follows:

Governmental Activities		
Long-term Loans from Direct Borrowing		
<i>Year Ending</i>		
<i>December 31</i>	<i>Principal</i>	<i>Interest</i>
2025	\$ 94,967	
2026	94,968	
2027	94,967	
2028	74,968	
2029	74,967	
2030-2034	374,838	
2035-2039	355,783	
2040-2044	184,315	
2045-2049	156,679	
2050-2054	11,093	
	<u>\$ 1,517,545</u>	<u>\$ -</u>

Changes in long-term obligations reported in the business-type activities of the County during 2024 were as follows:

<i>Types / Issues</i>	<i>Restated Balance 12/31/2023</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2024</i>	<i>Due Within One Year</i>
<u>Business-Type Activities</u>					
<u>General Obligation Bonds</u>					
2010 - Stillwater Center					
Repl Facility Refunding Bonds	\$ 1,340,000	\$	\$ (660,000)	\$ 680,000	\$ 680,000
Premium	27,243		(13,619)	13,624	
Total General Obligation Bonds	<u>1,367,243</u>	<u>0</u>	<u>(673,619)</u>	<u>693,624</u>	<u>680,000</u>
<u>Revenue Bonds</u>					
2010 - Solid Waste Revenue Bonds	720,000		(355,000)	365,000	365,000
Premium	4,621		(2,310)	2,311	
Total Revenue Bonds	<u>724,621</u>	<u>0</u>	<u>(357,310)</u>	<u>367,311</u>	<u>365,000</u>
<u>Direct Borrowing:</u>					
<u>Ohio Public Works Commission (OPWC) Loans</u>					
2002 - M-4 Water Pump Station	\$ 42,500		\$ (42,500)	\$	\$
2003 - David Rd Water Tank	95,144		(63,430)	31,714	31,714
2005 - SR35 Water Main Replacement	34,320		(11,440)	22,880	11,440
2009 - Needmore Water Main Replacement	195,000		(30,000)	165,000	30,000

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

<i>Types / Issues</i>	<i>Restated Balance 12/31/2023</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2024</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2011 - Main Street Waterline	\$ 232,687		\$ (27,375)	\$ 205,312	\$ 27,375
2011 - Woodman Drive Water Main	120,000		(15,000)	105,000	15,000
2012 - Nordic/Ashcroft/ Longines Water Main	313,841		(34,871)	278,970	34,871
2006 - Munger Rd Water Main Rehabilitation	83,925		(18,326)	65,599	18,509
2015 - Braddock & La Plata Water Main Replacement	49,725		(3,978)	45,747	3,978
2015 - Lakeview, Cherry & Martha Water Main Replacement	156,191		(11,157)	145,034	11,156
2015 - Oakley & Vale Water Main Replacement	194,563		(14,966)	179,597	14,966
2015 - Mad River, Folkstone & View Pointe Water Main Replacement	307,812		(24,625)	283,187	24,625
2015 - North Main Street Water Main Replacement	157,562		(12,120)	145,442	12,120
2016 - Arthur Plat Ph 1 Wtr Main	118,146		(9,088)	109,058	9,088
2016 - Woodland Hills Phase 1 Wtr Main Street Improvement	332,437		(24,625)	307,812	24,625
2016 - Big Hill Water Main Replacement	66,973		(4,961)	62,012	4,961
2016 - Braddock Water Main Phase II	115,786		(7,985)	107,801	7,985
2016 - East Franklin Water Main Replacement	65,682		(4,692)	60,990	4,691
2016 - Cushing, Rockhill, Shroyer Water Main Replacement	572,725		(36,950)	535,775	36,950
2017 - West Ridgeway Water Main Replacement	145,028		(9,668)	135,360	9,669
2017 - Broomfield Wtr Main Replacement	377,242		(22,863)	354,379	22,863
2017 - Woodland Hills Water Main Replacement Ph II	176,830		(11,408)	165,422	11,408
2018 - Arthur Plat Phase II Water Main and Resurfacing	102,216		(6,594)	95,622	6,594
2018 - Seville and Templehurst Water Main Replacement	159,345		(9,657)	149,688	9,657
2018 - Hilton, Glenbeck, Gaylord Water Main Replacement	405,876		(24,599)	381,277	24,598
2018 - Wenzler Park Water Main Replacement	329,940		(19,997)	309,943	19,996
2018 - Waving Willow Water Main Replacement	107,815		(6,739)	101,076	6,738
2019 - Waco Water Main	49,434		(2,996)	46,438	2,996
2019 - Woodland Hills Water Main Replacement Phase III	206,444		(12,512)	193,932	12,512
2018 - Division and Homesite Wtr Main	244,736		(14,832)	229,904	14,833
2019 - Crown and Victory Water Main	224,302		(11,503)	212,799	11,503
2019 - Seton Hill Water Main Replacement	108,321		(6,372)	101,949	6,372
2019 - Bradstreet and Linden Water Main	225,000		(12,500)	212,500	12,500

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

<i>Types / Issues</i>	<i>Restated Balance 12/31/2023</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2024</i>	<i>Due Within One Year</i>
Business-Type Activities (Cont'd.)					
2019 - West Franklin Water Main Replacement	\$ 180,000		\$ (10,000)	\$ 170,000	\$ 10,000
2023 - Bayside Water Main Replacement	285,076		(14,620)	270,456	14,619
2021 - Dryden East River Water Main	150,960		(8,160)	142,800	8,160
2023 - Dorothy Lane Water Main Replacement	350,877		(17,994)	332,883	17,994
2022- Locust Camp Water Main Replacement		492,500	(12,313)	480,187	24,625
2023 - Bayside & Barrett Water Main Replacement Phase II	317,653		(16,290)	301,363	16,290
2023 - Regent Water Main Replacement	555,360		(27,768)	527,592	27,768
2022 - Dellwood Estates Water Main	144,848	31,502	(4,409)	171,941	8,818
2022- Dell Ridge Water Main Replacement		125,000		125,000	6,250
2022 - Guenther and Schroeder Water Main	177,752		(9,875)	167,877	9,875
2023 - Brydon Water Main Replacement	39,068		(2,056)	37,012	2,056
2023 - Lynnhaven & Meyer Water Main Replacement	240,094		(12,312)	227,782	12,313
2023 - Spinning & Eastman Water Main Replacement	231,674		(12,194)	219,480	12,193
2023- Jassamine Water Main Replacement		260,050		260,050	
2023- Mantz Water Main Replacement		122,633		122,633	6,132
2023- Cedarlawn Water Main Replacement		278,000	(6,950)	271,050	13,900
2023- Bayside & Barrett Water Main Phase III		201,316		201,316	
2023- Falmouth & Esmeralda Water Main		322,548		322,548	
2023- Greenhill & Homewood Water Main		287,095		287,095	
2024-Brandt Pike Water Main Replacement		79,500		79,500	3,975
2003 - Environmental Lab Roof	17,499		(17,499)		
2005 - Manhole Rehabilitation	42,662		(17,065)	25,597	17,065
2006 - Uplands Camp Sewer	98,351		(28,100)	70,251	28,100
2006 - Manhole Rehabilitation	101,281		(18,414)	82,867	18,415
2007 - Uplands Camp Sewer	73,730		(14,746)	58,984	14,746
2007 - Western Regional Roof Replacement	86,662		(21,666)	64,996	21,666
2007 - Sugarcreek Manhole Rehabilitation	175,178		(25,026)	150,152	25,026
2007 - Sanitary Sewer Main Rehabilitation	69,747		(17,437)	52,310	17,437
2008 - Sugarcreek Manhole Rehabilitation	152,626		(23,481)	129,145	23,481
2010 - One Gardens Sanitary Sewer Rehabilitation	98,611		(14,088)	84,523	14,088
2011 - Sludge Storage Facility	620,896		(73,046)	547,850	73,046
2003 - Eastown Lift Station	15,219		(10,071)	5,148	5,148
2003 - Uplands Camp Sewer	22,808		(22,808)		
2003 - Manhole Rehabilitation	35,045		(23,189)	11,856	11,856
2006 - Woodman Ctr Sewer Replacement	48,262		(13,618)	34,644	13,754
2006 - Sugarcreek Manhole Rehabilitation	105,230		(29,692)	75,538	29,989
2006 - Salem Bend Sewer Rehabilitation	144,253		(35,525)	108,728	35,882
2015 - Western Regional Activated Sludge Improvement	156,250		(12,500)	143,750	12,500
2018 - Brandt Pike Lift Station and Force Main	318,750		(18,750)	300,000	18,750
2019 - Terrace Villa Sanitary Sewer Rehabilitation	290,379		(15,283)	275,096	15,283
2021 - Stop Eight Road Lift Station Elimination	321,690	18,310	(17,000)	323,000	17,000
Total OPWC Loans	\$ 11,786,039	\$ 2,218,454	\$ (1,194,274)	\$ 12,810,219	\$ 1,104,493

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

<i>Types / Issues</i>	<i>Restated Balance 12/31/2023</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2024</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
<u>Ohio Water Development Authority (OWDA) Loans</u>					
2008 - Crain's Run Water Line	\$ 93,190	\$	\$ (93,190)	\$	\$
2008 - Crain's Run Water System	200,834		(200,834)		
2015 - North Dixie Drive Improvement 5B Water Line	441,177		(29,731)	411,446	30,603
2015 - Woodland Hills Phase 1 Water Main Replacement	1,314,561		(88,590)	1,225,971	74,976
2015 - North Main Street Water Main Replacement	575,243		(38,766)	536,477	39,903
2015 - Big Hill Water Main Replacement	343,034		(23,103)	319,931	23,783
2016 - East Franklin Street Water Main Replacement	99,800		(6,910)	92,890	7,081
2016 - Booster Pump Station Upgrades Main Replacement	1,235,087		(91,488)	1,143,599	71,488
2016 - Cushing, Rockhill, Shroyer, & Lewiston Water Main	499,574		(37,006)	462,568	37,006
2016 - West Ridgeway Water Main Replacement	131,657		(9,753)	121,904	9,753
2016 - Braddock Water Main Replacement Phase 2	137,108		(14,490)	122,618	10,218
2017 - Bromfield Water Main Replacement	273,694		(20,273)	253,421	20,273
2017 - Arthur Plat Phase 2 Water Main Replacement	863,479		(59,550)	803,929	59,550
2017 - Woodland Hills Phase 2 Water Main Replacement	694,171		(38,634)	655,537	39,833
2017 - Stroop Bridge Water Main Location	111,385		(6,496)	104,889	6,694
2017 - Nutt Road Improvement Phase 3	105,583		(6,277)	99,306	6,450
2018 - Seville and Templehurst Water Main Replacement	93,856		(5,076)	88,780	5,224
2018 - Wenzler Park Water Main Replacement Phase 1	957,445		(49,722)	907,723	51,174
2018 - Water Redundancy - Design	771,198	2,773	(773,971)		
2019 - Wenzler Park, Phase 2 Water Main Replacement	1,285,666		(64,079)	1,221,587	65,963
2019 - Hilton, Glenbeck, Gaylord, West Water Main Replacement	419,473		(20,907)	398,566	21,522
2019 - MCES Environmental Lab	321,779	7,919	(17,729)	311,969	
2019 - Hilton Water Main Replacement	77,249		(4,109)	73,140	4,196
2019 - Division Ave & Homesite Drive Water Main Replacement	110,275		(5,460)	104,815	5,575
2020 - Centerville South Tank Rehab	1,499,703		(76,972)	1,422,731	78,263

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

<i>Types / Issues</i>	<i>Restated Balance 12/31/2023</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2024</i>	<i>Due Within One Year</i>
Business-Type Activities (Cont'd.)					
2020 - W Franklin Water Main Replacement	\$ 679,059	\$	\$ (33,134)	\$ 645,925	\$ 33,757
2020 - Bradstreet and Linden Water Main Replacement	238,010		(11,176)	226,834	11,392
2020 - Crown & Victory Water Main Replacement	104,614		(5,104)	99,510	5,200
2020 - Brydon Road Water Main Replacement	274,409		(13,660)	260,749	13,834
2020 - Woodland Hills Water Main Replacement	882,827		(43,908)	838,919	44,472
2021 - Spinning & Eastman Water Main Replacement	109,906		(5,349)	104,557	5,412
2021 - Guenther & Schroeder Water Main Replacement	289,917		(14,331)	275,586	14,525
2021 - Cynthia Water Main Replacement	130,152		(6,434)	123,718	6,521
2021 - Centerville North Water Tank Rehabilitation	1,367,264		(67,586)	1,299,678	68,501
2021 - Lynnhaven & Meyer Water Main Replacement	1,792,758		(82,206)	1,710,552	83,444
2021 - Bricker Water Main Replacement	72,335		(3,557)	68,778	3,607
2021 - Sheldon Water Main Replacement	109,855		(5,401)	104,454	5,478
2022 - Dorothy Water Main Replacement	703,391	12,824	(12,208)	704,007	25,104
2022 - Walnut Grove Tank Rehab	1,478,822		(67,645)	1,411,177	
2022 - Bayside & Barrett Water Main Replacement Phase 1	1,108,240	16,365	(20,614)	1,103,991	42,176
2022 - Spinning & Eastman Water Line Replacement, Phase 2	249,180	4,334	(10,581)	242,933	10,778
2022 - Dryden Road Water Main Replacement	268,305		(11,904)	256,401	12,125
2023 - Locust Camp Water Main Replacement	3,050	728,016	(12,828)	718,238	26,326
2023 - Bayside & Barrett Water Main Replacement Phase 3	3,333	839,019	(16,711)	825,641	
2023 - Regent Water Main Replacement	1,132,814	392,293		1,525,107	
2023- Dellwood Estates Water Main Replacement	216,910	3,620	(3,903)	216,627	8,005
2023- Dell Ridge Water Main Replacement	2,608	278,656	(5,036)	276,228	10,321
2023- Bayside & Barrett Water Main Replacement Phase 2	716,429	46,639		763,068	
2024-Brandt Pike Water Main Replacement		315,366		315,366	
2024-South Metro Tank Rehabilitation		1,691,277		1,691,277	
2024-Greenhill and Hornwood Water Main Replacement		964,328		964,328	
2024-Mantz Water Main Replacement		280,436		280,436	
2024-Falmouth & Esmeralda Water Main Replacement		375,048		375,048	
2024-Jassamine Water Main Replacement		620,503		620,503	
2003 - East Holes Creek Relief					
2004 - Fort McKinley Relief	88,158		(88,158)		
2005 - East Holes Creek Sewer Supplement					
2006 - Southeast Holes Creek Sewer Project	954,600		(262,173)	692,427	195,496
2006 - Cloy Rd Pump Station	575,419		(156,507)	418,912	102,703
2008 - Eastern Region Trickling Filter Rehabilitation	278,266		(58,396)	219,870	60,309

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

<i>Types / Issues</i>	<i>Restated Balance 12/31/2023</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>Balance 12/31/2024</i>	<i>Due Within One Year</i>
<u>Business-Type Activities (Cont'd.)</u>					
2010 - Western Regional Tertiary Filters	\$ 934,225		\$ (111,905)	\$ 822,320	\$ 75,571
2010 - Western Regional Sludge Thickener Improvement	646,620		(77,454)	569,166	59,992
2011 - Western Regional Sludge Thickener Improvement Supplement	30,998		(3,792)	27,206	3,892
2014 - Western Regional Aeration Improvements	1,945,286		(134,415)	1,810,871	90,175
2011 - Western Regional Aeration Improvements Supplement	73,729		(9,019)	64,710	9,257
2017 - Sewer Extension to Brookville Lake Estates MHP	853,248		(62,682)	790,566	63,245
2018 - Vertical Asset Management	701,419	2,549	(703,968)		
2019 - Miami Shores Sanitary Sewer Improvements	2,855,224		(142,193)	2,713,031	86,391
2019 - MCES Environmental Lab	321,779	7,919	(17,729)	311,969	
2019 - Trickling Filter Rehabilitation - Eastern Regional	3,791,216		(192,103)	3,599,113	121,449
2020 - Wolf Creek Relief Sewer Erosion Control Phase 2	4,322,074		(206,585)	4,115,489	135,174
2021 - Terrace Villa Sanitary Sewer	596,496		(29,930)	566,566	30,283
2021 - Concrete Tank Rehab Eastern Regional	858,633	44,268	(39,329)	863,572	
2022 - Pump Station & Pretreatment Facility Improvements	53,937,136	14,656,606		68,593,742	
2022 - Eastern Regional Water Reclamation Facility Belt Improvement	3,244,772	4,025,296		7,270,068	
2022 - Austin Blvd. Sanitary Sewer Replacement	1,054,696	16,036	(19,399)	1,051,333	39,722
2022 - Habitat & Summit Med Lift Station & Force Main Replacement	3,230,652	186,330	(143,795)	3,273,187	89,874
2023 - Stop Eight Lift Station & Force Main Replacement	137,687	12,499	(5,377)	144,809	5,559
2024-Clear Creek Lift Station Electrical Upgrade		95,364		95,364	
2024-Eastern Standby Generator Replacement		30,231		30,231	
Total OWDA Loans	106,022,742	25,656,514	(4,701,301)	126,977,955	2,269,598
<u>United States Department of Agriculture Rural Development (USDA Loans)</u>					
2016-Phillipsburg Sewer Project	1,964,000		(41,000)	1,923,000	43,000
Total Direct Borrowings	119,772,781	27,874,968	(5,936,575)	141,711,174	3,417,091
<u>Other Long-Term Obligations</u>					
Net Pension Liability	50,976,871		(6,203,383)	44,773,488	
Net OPEB Liability	1,077,647		(1,077,647)		
Compensated Absences	6,075,654	487,973		6,563,627	1,797,820
Subscriptions Payable	28,067	174,557	(99,191)	103,433	56,366
Landfill Post-Closure	387,180	151,123	(116,154)	422,149	116,154
Total Other Long-Term Obligations	58,545,419	813,653	(7,496,375)	51,862,697	1,970,340
Total Business-Type Activities	\$ 180,410,064	\$ 28,688,621	\$ (14,463,879)	\$ 194,634,806	\$ 6,432,431

Increases and decreases to compensated absences are presented net on the above table.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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 Jassamine Water Main Replacement, Bayside and Barrett Water Main Replacement Phase 3, Falmouth and Esmeralda Water Main, and Greenhill and Hornwood Water Main in the Water Fund are not finalized. The liability recorded for these unfinalized loans for the Water fund is \$1,071,009.

Unfinalized OWDA Project Loans: As of December 31, 2024, 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 MCES Environmental Lab, Walnut Grove Tank Rehabilitation, Bayside and Barrett Water Main Replacement Phases 2 and 3, Regent Water Main Replacement, Brandt Pike Water Main Replacement, South Metro Tank Rehabilitation, Greenhill and Hornwood Water Main Replacement, Mantz Water Main Replacement, Falmouth & Esmeralda Water Main Replacement, Jassamine Water Main Replacement, Concrete Tank Rehabilitation at Eastern Regional, Pump Station and Pretreatment Facility Improvements, Eastern Regional Water Reclamation Facility Belt Improvement, Clear Creek Lift Station Electrical Upgrade, and Eastern Standby Generator Replacement. 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: \$9,083,920 and \$77,164,946.

For business-type activities, the annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2024, are as follows:

Business-type Activities							
Enterprise Funds							
Self-Supporting General Obligation Bonds				Revenue Bonds			
Year Ending	Stillwater Center		Solid Waste Management				
December 31	Principal	Interest	Principal	Interest			
2025	\$ 680,000	\$ 20,400	\$ 365,000	\$ 12,319			
Total	\$ 680,000	\$ 20,400	\$ 365,000	\$ 12,319			

Long-term Loans Obligations from Direct Borrowing							
Year Ending	Wastewater		Water		Total Enterprise Funds		
December 31	Principal	Interest	Principal	Interest	Principal	Interest	
2025	\$ 2,140,324	\$ 534,464	\$ 1,827,978	\$ 464,122	\$ 3,968,302	\$ 998,586	
2026	2,162,363	483,523	1,817,985	436,740	3,980,348	920,263	
2027	1,934,591	435,473	1,828,837	408,788	3,763,428	844,261	
2028	1,592,830	397,531	1,842,139	380,254	3,434,969	777,785	
2029	1,570,401	364,570	1,855,900	351,276	3,426,301	715,846	
2030-2034	6,960,394	1,341,350	9,332,627	1,300,387	16,293,021	2,641,737	
2035-2039	5,873,572	650,812	7,767,965	536,380	13,641,537	1,187,192	
2040-2044	2,250,537	185,010	2,770,856	95,939	5,021,393	280,949	
2045-2049	347,000	79,786			347,000	79,786	
2050-2054	390,000	38,603			390,000	38,603	
2055-2059	125,000	2,824			125,000	2,824	
Total	\$ 25,347,012	\$ 4,513,946	\$ 29,044,287	\$ 3,973,886	\$ 54,391,299	\$ 8,487,832	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024:

	Unamortized Deferred Charge on Debt Refunding	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Net Carrying Value of Bonds
<u>Business-type Activities:</u>				
General Obligation Bonds:				
<i>Stillwater Center Fund:</i>				
2010 Stillwater Center Repl Fac. Refunding Bonds	\$ 5,085	\$ 680,000	\$ 13,624	\$ 693,624
Revenue Bonds:				
<i>Solid Waste Management Fund:</i>				
2010 Solid Waste Revenue Bonds		365,000	2,311	367,311
Total Business-type Activities	\$ 5,085	\$ 1,045,000	\$ 15,935	\$ 1,060,935

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. 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, Public Assistance, American Rescue Plan Act, Real Estate Assessment, MC OneOhio Fund, Community Development Block Grant, Workforce Investment Act, Child Support 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, Healthcare – Self Insurance Internal Service Funds, and Other Entities Family & Children First Council Fiduciary fund.

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, 2024

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, MC OneOhio Fund, Community Development Block Grants, Workforce Investment Act, Child Support Enforcement, Public Assistance, ADAMHS Board Operating and Federal Grants, ADAMHS Board State and Local 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, and Family and Children First Council. 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
2025	\$ 3,340,375	\$ 1,039,911
2026	3,448,184	963,441
2027	3,556,235	882,046
2028	3,606,166	798,731
2029	3,742,689	714,041
2030-2034	21,546,082	2,161,300
2035-2039	7,146,751	126,155
2040-2042	164,723	527
	<u>\$ 46,551,205</u>	<u>\$ 6,686,152</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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. During fiscal year 2024, the County elected to terminate early a subscription that was previously determined to be reasonably certain of utilizing the full subscription term in order to switch to a different subscription agreement, resulting in a decrease of Intangible Right to Use – SBITA in the amount of \$37,183. 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
2025	\$ 2,155,464	\$ 196,705	2025	\$ 56,366	\$ 4,859
2026	1,992,104	121,063	2026	47,067	2,236
2027	702,751	48,607		\$ 103,433	\$ 7,095
2028	551,377	22,152			
	<u>\$ 5,401,696</u>	<u>\$ 388,527</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 2024 amounted to \$116,154. The \$422,149 reported as the total estimated liability for landfill postclosure costs at December 31, 2024, represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. This is a net increase of \$34,969 from 2023. The \$116,154 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2025, leaving \$305,995 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 2024. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2024, 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, 2024</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2024</u>	<u>Amount Due in 2025</u>
\$387,180	\$151,123	(\$116,154)	\$422,149	\$116,154

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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

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.

As of December 31, 2024, there were nineteen series of Hospital Revenue Bonds and six series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$1.3 billion and \$88.2 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, 2024, 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, 2024

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:

Internal Service Funds-

Healthcare Self-insurance

	2024	2023
Claim liability at January 1	\$ 6,835,639	\$ 7,069,130
Current year claims and estimates	59,934,849	56,856,618
Claim payments	<u>(59,512,025)</u>	<u>(57,090,109)</u>
Claims liability at December 31	7,258,463	6,835,639

Property/Casualty Risk Management:

Claim liability at January 1	\$ 1,564,547	\$ 1,766,119
Change in provision for prior years' claims	(375,000)	1,176,421
Current year claims and estimates	1,185,074	2,062,214
Claim payments	<u>(1,225,922)</u>	<u>(3,440,207)</u>
Claims liability at December 31	1,148,699	1,564,547

Workers' Compensation Risk Management:

Claim liability at January 1	\$ 14,139,256	\$ 13,023,654
Current year claims and estimates	3,524,823	1,975,705
Claim payments	<u>(912,571)</u>	<u>(860,103)</u>
Claims liability at December 31	<u>16,751,508</u>	<u>14,139,256</u>

Total claims liability at December 31	<u>\$ 25,158,670</u>	<u>\$ 22,539,442</u>
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At December 31, 2024, the \$25,158,670 total claims liability is comprised of \$9,690,179 in estimated insurance claims due within one year and \$15,468,491 in estimated long-term claims.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024

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

Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, 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, 2024, the Combined Plan was consolidated into the Traditional Pension Plan, as approved by the legislature in House Bill 33. The Traditional Pension Plan includes members of the legacy Combined Plan, a hybrid defined benefit/defined contribution plan which was closed to new members effective January 1, 2022. New members are no longer able to select the Combined Plan and current members are no longer able to make a plan change to the Combined Plan. The Combined Plan was consolidated into the Traditional Pension Plan effective January 1, 2024, as a separate division. No changes were made to the benefit design features of the Combined Plan as part of this consolidation so that members in this plan will experience no changes. The County's 2024 net pension liability (asset) for OPERS is measured as of December 31, 2023, and reflects the Traditional Plan and the Combined Plan as two separate plans. The County's 2024 financial statements reflect the effects of the Combined Plan being consolidated into the Traditional Pension 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):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C 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

(Continued)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
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

Traditional plan state and local 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 at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

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.

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 member's original 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, 2024

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:

	<u>State and Local</u>			
	<u>Traditional</u>	<u>Combined</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2024 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2024 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

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

For 2024, the County's contractually required contribution was \$34,593,411 for the traditional plan, \$747,764 for the combined plan and \$935,971 for the member-directed plan. Of these amounts, \$1,309,725 is reported as an intergovernmental payable for the traditional plan, \$29,091 for the combined plan, and \$36,339 for the member-directed plan.

Pension Assets and 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, 2023, 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:

	OPERS Traditional Plan	OPERS Combined Plan	Total
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	1.43034700%	1.37653896%	
Prior Measurement Date	<u>1.44330704%</u>	<u>1.35330528%</u>	
Change in Proportionate Share	<u>-0.01296004%</u>	<u>0.02323368%</u>	
Proportionate Share of the:			
Net Pension Liability	\$374,470,698	\$0	\$374,470,698
Net Pension Asset	0	(4,231,227)	(4,231,227)
Pension Expense	40,765,873	335,236	41,101,109

2024 pension expense for the member-directed defined contribution plan was \$935,971. The aggregate pension expense for all pension plans was \$42,037,080 for 2024.

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$6,120,408	\$171,465	\$6,291,873
Changes of assumptions	0	157,032	157,032
Net difference between projected and actual earnings on pension plan investments	75,584,156	688,177	76,272,333
Changes in proportion and differences between County contributions and proportionate share of contributions	1,604,701	442,618	2,047,319
County contributions subsequent to the measurement date	<u>34,593,411</u>	<u>747,764</u>	<u>35,341,175</u>
Total Deferred Outflows of Resources	<u>\$117,902,676</u>	<u>\$2,207,056</u>	<u>\$120,109,732</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$0	\$418,493	\$418,493
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>2,981,111</u>	<u>246,281</u>	<u>3,227,392</u>
Total Deferred Inflows of Resources	<u>\$2,981,111</u>	<u>\$664,774</u>	<u>\$3,645,885</u>

\$35,341,175 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	Total
2025	\$17,970,382	\$134,096	\$18,104,478
2026	24,887,121	218,375	25,105,496
2027	48,233,555	425,554	48,659,109
2028	(10,762,904)	(77,869)	(10,840,773)
2029	0	51,133	51,133
Thereafter	0	43,229	43,229
Total	<u>\$80,328,154</u>	<u>\$794,518</u>	<u>\$81,122,672</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, 2023, 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 (Current Year)	2.3 percent, simple through 2024, then 2.05 percent, simple	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	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, 2024

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 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of 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 a gain of 11.2 percent for 2023.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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 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 real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, 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	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	100.00%	

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

Discount Rate The discount rate used to measure the total pension liability was 6.9 percent for the Traditional Pension Plan, Combined Plan and Member-Directed 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 benefit 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%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$589,517,516	\$374,470,698	\$195,614,256
OPERS Combined Plan	(2,560,362)	(4,231,227)	(5,547,452)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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. 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. 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 and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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 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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

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:

Age 65 or older Retirees Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees Based on the following age-and-service criteria:

Group A 30 years of total service with at least 20 years of qualified health care service credit;

Group B 31 years of total service credit with at least 20 years of qualified health care service credit; or

Group C 32 years of total service credit with at least 20 years of qualified health care service credit.

Age 59 or younger Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52; or

Group C 32 years of qualified health care service credit and at least age 55.

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, as summarized in the following table:

Group A	Group B	Group C
Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
January 1, 2015 through <i>December 31, 2021</i>	January 1, 2015 through <i>December 31, 2021</i>	January 1, 2015 through <i>December 31, 2021</i>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

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.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

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.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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 2024, 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 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$409,867 for 2024. Of this amount, \$15,922 is reported as an intergovernmental payable.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, 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 (asset) 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 Asset:	
Current Measurement Date	1.41388176%
Prior Measurement Date	<u>1.42946656%</u>
Change in Proportionate Share	<u>-0.01558480%</u>
Proportionate Share of the Net OPEB Asset	(\$12,760,621)
OPEB Expense	(\$1,521,417)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes of assumptions	\$3,285,225
Net difference between projected and actual earnings on OPEB plan investments	7,663,479
Changes in proportion and differences between County contributions and proportionate share of contributions	108,948
County contributions subsequent to the measurement date	<u>409,867</u>
Total Deferred Outflows of Resources	<u>\$11,467,519</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$1,816,206
Changes of assumptions	5,485,411
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>12,166</u>
Total Deferred Inflows of Resources	<u>\$7,313,783</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

\$409,867 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 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	<u>OPERS</u>
2025	(\$261,916)
2026	628,132
2027	5,965,337
2028	<u>(2,587,684)</u>
Total	<u>\$3,743,869</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.

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 the System and plan members. 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	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2038
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.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care 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, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and 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 a gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board 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 benefits provided through the defined benefit 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 real 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 real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Health Care portfolio’s target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	<u>100.00%</u>	

Discount Rate A single discount rate of 5.70 percent was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 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 the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, 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, 2024

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

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability(Asset) 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 5.70 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 (4.70 percent) or one-percentage-point higher (6.70 percent) than the current rate:

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB liability (asset)	\$7,012,854	(\$12,760,621)	(\$29,140,103)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability/Asset 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 with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 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 care 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 (asset)	(\$13,290,489)	(\$12,760,621)	(\$12,159,383)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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 2024 were levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Public utility property taxes collected in 2024 attached as a lien on December 31, 2022, and were levied after October 31, 2023. Taxpayers were required to pay one half of real property taxes by February 16, 2024, with the remaining half due July 19, 2024. 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 2024 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 2024 tax levy was based, follows:

Real property	\$13,686,167,110
Public utility real property.....	3,244,970
Public utility tangible personal property.....	<u>713,397,630</u>
Total.....	<u>\$ 14,402,809,710</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)</i>	<i>R/A 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	<u>1.00</u>	<u>0.19</u>	<u>0.44</u>	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, 2024. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2025 were recorded as 2024 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 2024 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, 2024

NOTE N – Interfund Transfers

A summary of interfund transfers made during the year follows:

Transfers From	Transfers To						TOTAL
	Board of Developmental			All other			
	Disabilities	Human Services	Children	Governmental	Stillwater		
	General	Services	Levy	Services	Funds	Center	
General			\$ 40,000	\$ 5,000,000	\$ 28,533,948		\$ 33,573,948
Human Services Levy	6,135,980	28,949,349		35,041,026	36,779,063	3,406,867	110,312,285
All Other Governmental Funds	104,144	2,099,518			602,997		2,806,659
Wastewater	12,056						12,056
TOTAL	\$ 6,252,180	\$ 31,048,867	\$ 40,000	\$ 40,041,026	\$ 65,916,008	\$ 3,406,867	\$ 146,704,948

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, 2024, the following funds had deficit fund balances:

<i>Funds</i>	<i>Amounts</i>
Special Revenue Funds:	
Workforce Investment Act	\$ 158,758
Debt Service Funds:	
Road Assessment Debt Service	52,523
Water and Sewer Assessment Debt Service	294,925

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, 2024

NOTE P – Non-Operating Revenues

For the year ended December 31, 2024, Other Non-Operating Revenues consist of the following:

	Stillwater		Internal Service Funds	
Insurance Reimbursement	\$	61,312	\$	128,052
Settlement Proceeds				1,852
Total	\$	<u>61,312</u>	\$	<u>129,904</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 \$176,257, was recorded as operating revenues and expenses in their 2024 financial statements.

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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	General	Board of Developmental Disabilities Services	Human Services Levy	American Rescue Plan Act	Children Services	All Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Prepays	\$ 614,713	\$ 50,308	\$	\$	\$	\$ 153,396	\$ 818,417
For noncurrent receivables	7,468,577						7,468,577
For unclaimed monies	9,157,747						9,157,747
Total Nonspendable	17,241,037	50,308	0	0	0	153,396	17,444,741
Restricted for:							
Debt service						2,783	2,783
Capital outlay						14,619,111	14,619,111
Human services levy programs			61,646,487				61,646,487
Developmental disabilities services		11,896,894					11,896,894
General government purposes						5,481,376	5,481,376
Judicial and law enforcement purposes						29,367,253	29,367,253
Environment and public works purposes						24,621,845	24,621,845
Social services purposes					2,597,550	36,347,601	38,945,151
Real Estate Assessment						8,468,027	8,468,027
Other state and local grants						13,858,152	13,858,152
Community and Economic development purposes						7,790,491	7,790,491
Total Restricted	0	11,896,894	61,646,487	0	2,597,550	140,556,639	216,697,570
Committed for:							
Capital Reserve	26,361,456						26,361,456
Capital outlay and improvement						23,978,616	23,978,616
Public works building Maintenance						3,875,094	3,875,094
Job Center						1,084,319	1,084,319
Sheriff contracts						5,018,532	5,018,532
Total Committed	26,361,456	0	0	0	0	33,956,561	60,318,017
Assigned for:							
Future Appropriations	3,778,272						3,778,272
General government purposes	425,178						425,178
Judicial and law enforcement purposes	2,343,251						2,343,251
Community and Economic development purposes	64,979						64,979
Environment and public works purposes	19,704						19,704
Social services purposes	297,094						297,094
Total Assigned	6,928,478	0	0	0	0	0	6,928,478
Unassigned (Deficit)	123,530,626	0	0	0	0	(506,206)	123,024,420
Total Fund Balances	\$ 174,061,597	\$ 11,947,202	\$ 61,646,487	\$ 0	\$ 2,597,550	\$ 174,160,390	\$ 424,413,226

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024 was \$37,000,000.

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, 2024 was \$26,361,456.

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 2024, County property taxes were reduced by \$5,260,212 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	\$ 67,060
Centerville	913,309
Dayton	1,882,544
Englewood	96,002
Harrison Township	5,077
Huber Heights	431,760
Jefferson Township	244
Miamisburg	244,441
Moraine	258,827
Riverside	15,776
Springboro	49,037
Trotwood	59,210
Union	891,638
Vandalia	316,471
West Carrollton	<u>28,816</u>
Total County	<u>\$ 5,260,212</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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 | (2 Commercial Parcels, 1 Industrial Parcel) |
| 2. Centerville | (34 Commercial Parcels, 13 Residential Parcels) |
| 3. Dayton | (4 Commercial Parcels, 10 Industrial Parcels, 301 Residential Parcels) |
| 4. Englewood | (6 Commercial Parcels, 7 Industrial Parcels) |
| 5. Harrison Twp | (18 Residential Parcels) |
| 6. Huber Heights | (3 Commercial Parcels, 4 Industrial Parcels) |
| 7. Jefferson Twp | (34 Residential Parcels) |
| 8. Miamisburg | (34 Commercial Parcels, 11 Industrial Parcels) |
| 9. Moraine | (4 Commercial Parcels, 4 Industrial Parcels, 9 Residential Parcels) |
| 10. Riverside | (2 Commercial Parcels) |
| 11. Springboro | (4 Commercial Parcels, 5 Industrial Parcels) |
| 12. Trotwood | (61 Residential Parcels) |
| 13. Union | (1 Commercial Parcel, 1 Industrial Parcel) |
| 14. Vandalia | (6 Commercial Parcels, 11 Industrial Parcels) |
| 15. West Carrollton | (5 Industrial Parcels, 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 716 were created. Pledged \$65,000,000 investments and total investment was \$90,021,400.)

Dayton

1. Malt Products Corporation (Pledged maintain 35 jobs plus an additional 30 jobs with 98 created. Pledged \$16,000,000 investment and total investment was \$44,843,722.)
2. Oberer Flowers (Pledged 3 jobs and 8 were created. Pledged \$1,300,000 in investment and total investment was \$3,325,442.)
3. 2J Supply (Pledged 34 jobs and 37 were created. Pledged \$5,350,000 in investment and total investment was \$81,652,509.)
4. Norwood Medical #273 (Pledged 10 jobs and 14 were created. Pledged \$1,400,000 in investment with a total investment of \$2,150,000.)
5. Norwood Medical #267 (Pledged 50 jobs and 86 were created. Pledged \$7,500,000 in investments with a total investment of \$13,976,596.)
6. Norwood Medical #272 (Pledged 20 jobs and 22 were created. Pledged \$1,400,000 in investments with a total investment of \$3,592,000.)

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE U – Significant Commitments

Construction Commitments

The County's outstanding construction commitments as of December 31, 2024, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Reibold Building Projects	\$ 682,195
Administration Building Projects	2,293,188
Regional Dispatch Center Project	96,857
Madison Lakes Projects	92,108
Fountain Replacement Project	104,648
Jail Medical Project	18,749
MonDay Security System Project	160,805
Lift Station Project	166,391
Juvenile Justice Center Project	6,777,604
Common Pleas Court Project	3,693,720
Jail Mental Health Project	8,639,781
Memorial Hall Project	417,343
Road and Bridge Projects	10,535,054
Total	<u>\$ 33,678,443</u>
<u>Business-type Activities:</u>	
Parking Projects	\$ 33,400
Water Projects	6,035,082
Wastewater Projects	21,822,670
Solid Waste Management Projects	2,026,109
Total	<u>\$ 29,917,261</u>

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, 2024, the amount of encumbrances outstanding are as follows:

<u>Governmental Activities:</u>	<u>Encumbrances</u>
General	\$ 10,382,197
Board of Developmental Disabilities Services	671,318
Human Services Levy	1,593,503
American Rescue Plan Act	25,653,748
Children Services	213,460
All Other Governmental	42,618,354
Total Governmental Funds	<u>\$ 81,132,580</u>
<u>Business-type Activities:</u>	
Parking Facilities	\$ 100,340
Stillwater Center	617,700
Wastewater	19,171,843
Water	3,868,403
Solid Waste Management	2,264,673
Total Business-type Activities	<u>\$ 26,022,959</u>

MONTGOMERY COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE V – 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, 2024

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	1.43034700%	1.44330704%	1.43925500%	1.45474875%	1.39471059%	1.43231212%	1.44489664%	1.51717808%	1.50623600%	1.51049090%
County's Proportionate Share of the Net Pension Liability	\$374,470,698	\$426,353,525	\$125,220,998	\$215,416,415	\$275,674,018	\$392,281,260	\$226,676,273	\$344,525,342	\$260,899,064	\$182,182,084
County's 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
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	163.83%	197.93%	61.91%	108.93%	153.33%	235.99%	120.28%	178.23%	142.08%	100.89%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

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 Seven Years (1)

	2024	2023	2022	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	1.37653896%	1.35330528%	1.45781840%	1.53037248%	1.47189952%	1.49842240%	1.39906976%
County's Proportionate Share of the Net Pension Asset	\$4,231,227	\$3,189,603	\$5,743,972	\$4,417,631	\$3,069,266	\$1,675,574	\$1,904,588
County's Covered Payroll	\$6,317,892	\$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	-66.97%	-51.26%	-87.14%	-65.99%	-53.52%	-31.50%	-37.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	144.55%	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, 2024

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 Eight Years (1)

	2024	2023	2022	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	1.41388176%	1.42946656%	1.43316537%	1.45414542%	1.39411272%	1.43127436%	1.43703120%	1.50459760%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$12,760,621)	\$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	\$242,926,353	\$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 Asset as a Percentage of its Covered Payroll	-5.25%	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	107.76%	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, 2024

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Net Pension Liability - Traditional Plan										
Contractually Required Contribution	\$34,593,411	\$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
Contributions in Relation to the Contractually Required Contribution	(34,593,411)	(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)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Covered Payroll	\$240,078,444	\$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
Pension Contributions as a Percentage of Covered Payroll	14.41%	14.40%	14.38%	14.38%	14.37%	14.39%	14.39%	13.33%	12.33%	12.33%
Net Pension Liability - Combined Plan										
Contractually Required Contribution	\$747,764	\$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	(747,764)	(758,147)	(871,072)	(922,817)	(937,223)	(802,813)	(744,696)	(652,075)	(572,114)	(460,107)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Covered Payroll	\$6,231,367	\$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	12.00%	12.00%	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%	12.00%
Net OPEB Liability/Asset - OPEB Plan										
Contractually Required Contribution	\$409,867	\$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	(409,867)	(389,023)	(315,422)	(317,438)	(324,081)	(321,473)	(297,868)	(2,088,036)	(12,372,483)	
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
County Covered Payroll (2)	\$255,032,747	\$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	0.16%	0.16%	0.14%	0.15%	0.15%	0.17%	0.17%	1.04%	3.03%	

(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, 2024

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:

2024	2.3 percent, simple through 2024, then 2.05 percent, simple
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 7.50 to 5.00 percent

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.

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, 2024

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.

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

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
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	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age

Since 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, 2024

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
Beginning in 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
Beginning in 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:	
2024	3.77 percent
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:	
2024	5.70 percent
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:	
2024	5.50 percent, initial 3.5 percent, ultimate in 2038
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, 2024

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 55% 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, 2024, 2023, 2022, 2021, and 2020:

	2024		2023		2022		2021		2020	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	247	75%	274	83%	262	80%	301	89%	277	81%
Condition Assessment of Less than Fair	81	25%	54	17%	66	20%	37	11%	67	19%

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, 2024

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2024	4,372,610	2,923,085	1,449,525

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 85% 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, 2024, 2023, 2022, 2021, and 2020:

	2024		2023		2022		2021		2020	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	503	97%	501	96%	501	96%	499	95%	499	96%
Condition Assessment of Less than Fair	16	3%	20	4%	23	4%	24	5%	23	4%

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
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
2024	2,276,754	2,075,230	201,524

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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 2024

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, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Capital Projects Funds	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 142,958,347	\$ 242,338	\$ 43,811,941	\$187,012,626
Cash and Cash Equivalets in Segregated Accounts	3,647,960			3,647,960
Accrued Interest Receivable	355,073			355,073
Accounts Receivable	11,046,434			11,046,434
Due from Other Funds	4,382,206			4,382,206
Permissive Tax Receivable	698,872			698,872
Prepaid Items	153,396			153,396
Due from Other Governments	15,455,536		439,759	15,895,295
Special Assessments Receivable	2,314	791,930		794,244
<i>Total Assets</i>	<u>\$ 178,700,138</u>	<u>\$ 1,034,268</u>	<u>\$ 44,251,700</u>	<u>\$223,986,106</u>
LIABILITIES:				
Accounts Payable	\$ 9,017,335	\$	\$ 815,240	\$ 9,832,575
Accrued Wages and Benefits	4,727,216			4,727,216
Due to Other Governments	2,290,713			2,290,713
Matured Compensated Absences	58,743			58,743
Retainage Payable	404,608			404,608
Interfund Payable	3,674,002	587,003	4,721,000	8,982,005
Due to Other Funds	1,749,700		136	1,749,836
Payroll Withholdings	1,436,922			1,436,922
Deposits Held and due to Others	1,436,887			1,436,887
<i>Total Liabilities</i>	<u>24,796,126</u>	<u>587,003</u>	<u>5,536,376</u>	<u>30,919,505</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	17,996,684	791,930	117,597	18,906,211
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>17,996,684</u>	<u>791,930</u>	<u>117,597</u>	<u>18,906,211</u>
FUND BALANCES:				
Nonspendable:				
Prepaid Items	153,396			153,396
Restricted	125,934,745	2,783	14,619,111	140,556,639
Committed	9,977,945		23,978,616	33,956,561
Unassigned (Deficit)	(158,758)	(347,448)		(506,206)
<i>Total Fund Balances (Deficits)</i>	<u>135,907,328</u>	<u>(344,665)</u>	<u>38,597,727</u>	<u>174,160,390</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 178,700,138</u>	<u>\$ 1,034,268</u>	<u>\$ 44,251,700</u>	<u>\$223,986,106</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Real Estate Assessment	MC OneOhio	Pharmacy Opioid Settlement	Opiate Settlement Fund	Community Development Block Grant	Workforce Investment Act	Child Support Enforcement
ASSETS:							
Equity in Pooled Cash and Cash Equivalents	\$ 8,906,060	\$ 697,635	\$ 8,259,334	\$ 3,688,501	\$ 1,574,578	\$ 217,298	\$ 5,315,045
Cash and Cash Equivalents in Segregated Accounts						2,963	
Accrued Interest Receivable							
Accounts Receivable			1,183,378	8,255,820	13,490		193,526
Due from Other Funds							1,585,209
Permissive Tax Receivable							
Prepaid Items	9,093						4,060
Due from Other Governments					1,036,195	95,591	
Special Assessments Receivable							
<i>Total Assets</i>	<u>\$ 8,915,153</u>	<u>\$ 697,635</u>	<u>\$ 9,442,712</u>	<u>\$ 11,944,321</u>	<u>\$ 2,624,263</u>	<u>\$ 315,852</u>	<u>\$ 7,097,840</u>
LIABILITIES:							
Accounts Payable	\$ 222,276	\$ 100,000	\$ 207,162	\$ 382,399	\$ 390,288	\$ 123,716	\$ 43,607
Accrued Wages and Benefits	82,388	4,968			4,487	13,552	399,039
Due to Other Governments	22,480	911			134,549	19,589	75,222
Matured Compensated Absences							
Retainage Payable							
Interfund Payable					711,000		
Due to Other Funds	69,820				434	314,050	710,244
Payroll Withholdings	41,069	984			2,996	3,703	83,083
Deposits Held on Due to Others							
<i>Total Liabilities</i>	<u>438,033</u>	<u>106,863</u>	<u>207,162</u>	<u>382,399</u>	<u>1,243,754</u>	<u>474,610</u>	<u>1,311,195</u>
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue			1,183,378	8,255,820	598,487		
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>0</u>	<u>1,183,378</u>	<u>8,255,820</u>	<u>598,487</u>	<u>0</u>	<u>0</u>
FUND BALANCES:							
Nonspendable:							
Prepaid Items	9,093						4,060
Restricted	8,468,027	590,772	8,052,172	3,306,102	782,022		5,782,585
Committed							
Unassigned (Deficit)						(158,758)	
<i>Total Fund Balances (Deficits)</i>	<u>8,477,120</u>	<u>590,772</u>	<u>8,052,172</u>	<u>3,306,102</u>	<u>782,022</u>	<u>(158,758)</u>	<u>5,786,645</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,915,153</u>	<u>\$ 697,635</u>	<u>\$ 9,442,712</u>	<u>\$ 11,944,321</u>	<u>\$ 2,624,263</u>	<u>\$ 315,852</u>	<u>\$ 7,097,840</u>

(Cont'd.)

Job & Family Services	ADAMHS Board	ADAMHS Board Federal Grants	ADAMHS Board State & Local Grants	Road, Auto and Gas	Youth Services	Community Corrections	Sheriff Contracts
\$ 7,399,077 73	\$ 7,784,557	\$ 121,921	\$ 2,398,266	\$ 19,714,266 1,447,777 355,073 24,208	\$ 2,975,386	\$1,458,272 210,817	\$ 5,997,120
219,303 2,349,617	31,382 1,539	41,250	1,650	698,872	41,852	112	46,548
656 325,597	46,742	8,800 642,731	1,003,142	6,534,079	1,529,613	113,375	22,928 325,134
<u>\$ 10,294,323</u>	<u>\$ 7,864,220</u>	<u>\$ 814,702</u>	<u>\$ 3,403,058</u>	<u>\$ 28,774,275</u>	<u>\$ 4,546,851</u>	<u>\$1,782,576</u>	<u>\$ 6,391,730</u>
\$ 1,144,266 1,942,896 468,131 58,743	\$ 959,118 83,492 130,403	\$ 570,552 1,311 120,435	\$ 727,017 62,962	\$ 172,214 287,733 70,970 404,608	\$ 211,611 289,613 76,654	\$ 106,430 266,151 63,414	\$ 162,947 568,566 222,184
134,109 556,637	2,560,928 158,094 40,656	8,616 2,167	152,789 452	1,401 81,869 1,436,887	400,000 5,706 78,526	4,478 73,694	2,074 9,603 197,753
<u>4,304,782</u>	<u>3,932,691</u>	<u>703,081</u>	<u>943,220</u>	<u>2,455,682</u>	<u>1,062,110</u>	<u>514,167</u>	<u>1,163,127</u>
<u>151,216</u>	<u>375</u>	<u>95,973</u>	<u>112,818</u>	<u>4,945,162</u>	<u>201,481</u>	<u>43,682</u>	<u>187,143</u>
<u>151,216</u>	<u>375</u>	<u>95,973</u>	<u>112,818</u>	<u>4,945,162</u>	<u>201,481</u>	<u>43,682</u>	<u>187,143</u>
656 5,837,669	3,931,154	8,800 6,848	2,347,020	21,373,431	3,283,260	1,224,727	22,928 5,018,532
<u>5,838,325</u>	<u>3,931,154</u>	<u>15,648</u>	<u>2,347,020</u>	<u>21,373,431</u>	<u>3,283,260</u>	<u>1,224,727</u>	<u>5,041,460</u>
<u>\$ 10,294,323</u>	<u>\$ 7,864,220</u>	<u>\$ 814,702</u>	<u>\$ 3,403,058</u>	<u>\$ 28,774,275</u>	<u>\$ 4,546,851</u>	<u>\$1,782,576</u>	<u>\$ 6,391,730</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds (Cont'd.)
December 31, 2024

	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	\$ 1,116,003	\$ 4,270,941	\$ 485,953	\$ 1,861,006	\$58,469,367	\$ 247,761	\$ 142,958,347
Cash and Cash Equivalents in Segregated Accounts					1,986,330		3,647,960
Accrued Interest Receivable							355,073
Accounts Receivable		74,265		1,932	1,049,018		11,046,434
Due from Other Funds			7,077	69,811	237,653		4,382,206
Permissive Tax Receivable							698,872
Prepaid Items			15,424		92,435		153,396
Due from Other Governments			1,292,465	302,491	2,208,381		15,455,536
Special Assessments Receivable				2,314			2,314
<i>Total Assets</i>	<u>\$ 1,116,003</u>	<u>\$ 4,345,206</u>	<u>\$ 1,800,919</u>	<u>\$ 2,237,554</u>	<u>\$64,043,184</u>	<u>\$ 247,761</u>	<u>\$ 178,700,138</u>
LIABILITIES:							
Accounts Payable	\$ 31,684	\$ 299,126	\$ 584,226	\$ 192,438	\$ 2,386,258	\$	\$ 9,017,335
Accrued Wages and Benefits		55,837	31,848	110,082	585,253		4,727,216
Due to Other Governments		26,013	7,125	42,845	746,826		2,290,713
Matured Compensated Absences							58,743
Retainage Payable							404,608
Interfund Payable							3,674,002
Due to Other Funds		3,160	128,653	2,489	46,054		1,749,700
Payroll Withholdings		11,755	9,135	50,725	201,718		1,436,922
Deposits Held on Due to Others							1,436,887
<i>Total Liabilities</i>	<u>31,684</u>	<u>395,891</u>	<u>760,987</u>	<u>398,579</u>	<u>3,966,109</u>	<u>0</u>	<u>24,796,126</u>
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue		74,221	365,592	177,630	1,603,706		17,996,684
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>0</u>	<u>74,221</u>	<u>365,592</u>	<u>177,630</u>	<u>1,603,706</u>	<u>0</u>	<u>17,996,684</u>
FUND BALANCES:							
Nonspendable:							
Prepaid Items			15,424		92,435		153,396
Restricted			658,916	1,661,345	58,380,934	247,761	125,934,745
Committed	1,084,319	3,875,094					9,977,945
Unassigned (Deficit)							(158,758)
<i>Total Fund Balances (Deficits)</i>	<u>1,084,319</u>	<u>3,875,094</u>	<u>674,340</u>	<u>1,661,345</u>	<u>58,473,369</u>	<u>247,761</u>	<u>135,907,328</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,116,003</u>	<u>\$ 4,345,206</u>	<u>\$ 1,800,919</u>	<u>\$ 2,237,554</u>	<u>\$64,043,184</u>	<u>\$ 247,761</u>	<u>\$ 178,700,138</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2024

	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	\$ 63,263	\$ 176,292	\$ 9	\$ 2,774	\$ 242,338
Special Assessments Receivable	198,461	593,469			791,930
<i>Total Assets</i>	<u>\$ 261,724</u>	<u>\$ 769,761</u>	<u>\$ 9</u>	<u>\$ 2,774</u>	<u>\$ 1,034,268</u>
LIABILITIES:					
Interfund Payable	\$ 115,786	\$ 471,217	\$ 0	\$ 0	\$ 587,003
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	198,461	593,469			791,930
FUND BALANCES:					
Restricted			9	2,774	2,783
Unassigned (Deficit)	(52,523)	(294,925)			(347,448)
<i>Total Fund Balances (Deficit)</i>	<u>(52,523)</u>	<u>(294,925)</u>	<u>9</u>	<u>2,774</u>	<u>(344,665)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 261,724</u>	<u>\$ 769,761</u>	<u>\$ 9</u>	<u>\$ 2,774</u>	<u>\$ 1,034,268</u>

MONTGOMERY COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2024

	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	\$ 13,937,614	\$ 39,326	\$ 2,806,749	\$ 24,617,975	\$ 976,240
Due from Other Governments	4,392			435,367	
<i>Total Assets</i>	<u>\$ 13,942,006</u>	<u>\$ 39,326</u>	<u>\$ 2,806,749</u>	<u>\$ 25,053,342</u>	<u>\$ 976,240</u>
LIABILITIES:					
Accounts Payable	\$ 285,719	\$	\$ 76,876	\$ 447,933	\$ 4,712
Interfund Payable				4,721,000	
Due to Other Funds				136	
<i>Total Liabilities</i>	<u>285,719</u>	<u>0</u>	<u>76,876</u>	<u>5,169,069</u>	<u>4,712</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue	4,392			113,205	
<i>TOTAL DEFERRED INFLOWS OF RESOURCES</i>	<u>4,392</u>	<u>0</u>	<u>0</u>	<u>113,205</u>	<u>0</u>
FUND BALANCES:					
Restricted	13,651,895				
Committed		39,326	2,729,873	19,771,068	971,528
<i>Total Fund Balances (Deficit)</i>	<u>13,651,895</u>	<u>39,326</u>	<u>2,729,873</u>	<u>19,771,068</u>	<u>971,528</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 13,942,006</u>	<u>\$ 39,326</u>	<u>\$ 2,806,749</u>	<u>\$ 25,053,342</u>	<u>\$ 976,240</u>

Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
\$ 754,347	\$ 174,503	\$ 466,821	\$ 38,366	\$ 43,811,941 439,759
<u>\$ 754,347</u>	<u>\$ 174,503</u>	<u>\$ 466,821</u>	<u>\$ 38,366</u>	<u>\$ 44,251,700</u>
\$	\$	\$	\$	\$ 815,240 4,721,000 136
-	0	0	0	5,536,376
				117,597
0	0	0	0	117,597
754,347	174,503	466,821	38,366	14,619,111 23,978,616
<u>754,347</u>	<u>174,503</u>	<u>466,821</u>	<u>38,366</u>	<u>38,597,727</u>
<u>\$ 754,347</u>	<u>\$ 174,503</u>	<u>\$ 466,821</u>	<u>\$ 38,366</u>	<u>\$ 44,251,700</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, 2024**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES:				
Property Taxes	\$ 4,194,327	\$	\$	\$ 4,194,327
Permissive Motor Vehicle License Taxes	9,117,749			9,117,749
Other Local Taxes	4,067,569			4,067,569
Special Assessments	34,082	124,419		158,501
Fees and Charges for Services	35,198,960	1,922		35,200,882
Licenses and Permits	3,360,471			3,360,471
Fines, Forfeitures and Settlements	5,622,515			5,622,515
Intergovernmental	135,231,180		17,139,667	152,370,847
Investment Earnings and Other Interest	1,507,409			1,507,409
Miscellaneous Revenue	4,762,804		210,512	4,973,316
<i>Total Revenues</i>	<u>203,097,066</u>	<u>126,341</u>	<u>17,350,179</u>	<u>220,573,586</u>
EXPENDITURES:				
Current:				
General Government	13,047,554			13,047,554
Judicial and Law Enforcement	93,069,570			93,069,570
Environment and Public Works	17,306,284		285,719	17,592,003
Social Services	111,584,574			111,584,574
Community and Economic Development	10,929,053			10,929,053
Capital Outlay	735,448		23,329,590	24,065,038
Intergovernmental:				
General Government	1,915,906			1,915,906
Judicial and Law Enforcement	704,218			704,218
Environment and Public Works	303,246			303,246
Community and Economic Development	36,462			36,462
Debt Service:				
Principal Retirements	3,809,042	2,465,000	13,194	6,287,236
Interest	1,099,823	114,978	981	1,215,782
<i>Total Expenditures</i>	<u>254,541,180</u>	<u>2,579,978</u>	<u>23,629,484</u>	<u>280,750,642</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(51,444,114)</u>	<u>(2,453,637)</u>	<u>(6,279,305)</u>	<u>(60,177,056)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	59,631,481	2,559,907	3,724,620	65,916,008
Inception of Subscription	645,187			645,187
Inception of Lease	45,828			45,828
Transfers Out	(602,997)	(3,263)	(2,200,399)	(2,806,659)
<i>Total Other Financing Sources and Uses</i>	<u>59,719,499</u>	<u>2,556,644</u>	<u>1,524,221</u>	<u>63,800,364</u>
<i>Net Change in Fund Balance</i>	<u>8,275,385</u>	<u>103,007</u>	<u>(4,755,084)</u>	<u>3,623,308</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>127,631,943</u>	<u>(447,672)</u>	<u>43,352,811</u>	<u>170,537,082</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 135,907,328</u>	<u>\$ (344,665)</u>	<u>\$ 38,597,727</u>	<u>\$ 174,160,390</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

(Cont'd.)

	Real Estate Assessment	MC OneOhio	Pharmacy Opioid Settlement	Opiate Settlement Fund	Community Development Block Grant	Workforce Investment Act
REVENUES:						
Property Taxes	\$	\$	\$	\$	\$	\$
Permissive Motor Vehicle License Taxes						
Other Local Taxes						
Special Assessments						
Charges for Services	4,365,972				1,114,448	
Licenses and Permits						
Fines, Forfeitures and Settlements			863,736	3,113,938		
Intergovernmental	193,981				5,453,277	3,939,252
Interest						
Other						292
<i>Total Revenues</i>	<u>4,559,953</u>	<u>0</u>	<u>863,736</u>	<u>3,113,938</u>	<u>6,567,725</u>	<u>3,939,544</u>
EXPENDITURES:						
Current:						
General Government	5,764,288	187,155	1,096,643	1,128,318		
Judicial and Law Enforcement						
Environment and Public Works						
Social Services		89,975				3,866,085
Community and Economic Development					5,194,777	
Capital Outlay	32,184		44,433			
Intergovernmental:						
General Government						
Judicial and Law Enforcement						
Environment and Public Works						
Community and Economic Development						
Debt Service:						
Principal Retirements	13,500					
Interest	1,500					
<i>Total Expenditures</i>	<u>5,811,472</u>	<u>277,130</u>	<u>1,141,076</u>	<u>1,128,318</u>	<u>5,194,777</u>	<u>3,866,085</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,251,519)</u>	<u>(277,130)</u>	<u>(277,340)</u>	<u>1,985,620</u>	<u>1,372,948</u>	<u>73,459</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In						
Inception of Subscription	32,184					
Inception of Lease						
Transfers Out						
<i>Total Other Financing Sources and Uses</i>	<u>32,184</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(1,219,335)</u>	<u>(277,130)</u>	<u>(277,340)</u>	<u>1,985,620</u>	<u>1,372,948</u>	<u>73,459</u>
<i>Fund Balance (Deficit) at Beginning of Year</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>Fund Balance (Deficit) at End of Year</i>	<u>\$ 8,477,120</u>	<u>\$ 590,772</u>	<u>\$ 8,052,172</u>	<u>\$ 3,306,102</u>	<u>\$ 782,022</u>	<u>\$ (158,758)</u>

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, 2024

	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	\$	\$	\$	\$	\$	\$	\$
Permissive Motor Vehicle License Taxes						9,117,749	
Other Local Taxes							
Special Assessments						34,082	
Fees and Charges for Services	1,897,545	857,272	130,178			238,014	
Licenses and Permits							
Fines, Forfeitures and Settlements						207,971	
Intergovernmental	12,153,623	37,750,485	178,900	8,814,054	7,659,619	3,269,382	11,844,342
Investment Earnings and Other Interest						888,489	
Miscellaneous Revenue	297,723	3,541,663	113,883	30,574	30,608	202,825	934
<i>Total Revenues</i>	<u>14,348,891</u>	<u>42,149,420</u>	<u>422,961</u>	<u>8,844,628</u>	<u>7,690,227</u>	<u>13,958,512</u>	<u>11,845,276</u>
EXPENDITURES:							
Current:							
General Government							
Judicial and Law Enforcement	15,953,314						11,353,518
Environment and Public Works						14,608,543	
Social Services		47,751,249	22,223,614	8,455,137	6,692,821		
Community and Economic Development							
Capital Outlay						45,828	
Intergovernmental:							
General Government							
Judicial and Law Enforcement							
Environment and Public Works							
Community and Economic Development							
Debt Service:							
Principal Retirements	612,815	2,209,959	341,282			171,287	
Interest	241,489	811,201	3,816			3,146	
<i>Total Expenditures</i>	<u>16,807,618</u>	<u>50,772,409</u>	<u>22,568,712</u>	<u>8,455,137</u>	<u>6,692,821</u>	<u>14,828,804</u>	<u>11,353,518</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,458,727)</u>	<u>(8,622,989)</u>	<u>(22,145,751)</u>	<u>389,491</u>	<u>997,406</u>	<u>(870,292)</u>	<u>491,758</u>
OTHER FINANCING SOURCES AND USES:							
Transfers In	3,642,842	6,698,019	23,168,201				
Inception of Subscription							
Inception of Lease						45,828	
Transfers Out							
<i>Total Other Financing Sources and Uses</i>	<u>3,642,842</u>	<u>6,698,019</u>	<u>23,168,201</u>	<u>0</u>	<u>0</u>	<u>45,828</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>1,184,115</u>	<u>(1,924,970)</u>	<u>1,022,450</u>	<u>389,491</u>	<u>997,406</u>	<u>(824,464)</u>	<u>491,758</u>
<i>Fund Balance (Deficit) at Beginning 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>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 5,786,645</u>	<u>\$ 5,838,325</u>	<u>\$ 3,931,154</u>	<u>\$ 15,648</u>	<u>\$ 2,347,020</u>	<u>\$ 21,373,431</u>	<u>\$ 3,283,260</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
\$	\$	\$	\$	\$	\$	\$ 4,194,327	\$	\$ 4,194,327
								9,117,749
						4,067,569		4,067,569
								34,082
223,587	6,314,098	4,293,535	3,825,968			11,938,343		35,198,960
						3,360,471		3,360,471
						1,436,870		5,622,515
9,463,785	16,440,785			5,917,715	6,237,668	5,878,186	36,126	135,231,180
						618,920		1,507,409
235,387	5,279		8,123	738	35,119	259,656		4,762,804
9,922,759	22,760,162	4,293,535	3,834,091	5,918,453	6,272,787	31,754,342	36,126	203,097,066
			1,590,764	541,796	106,041	2,632,549		13,047,554
9,808,259	24,688,513		2,506,639	1,727,198	5,662,527	21,369,602		93,069,570
			143,263		115,000	2,439,478		17,306,284
		4,291,346	1,058,697	3,131,666	2,292,928	11,731,056		111,584,574
					14,436	5,719,840		10,929,053
			16,246			596,757		735,448
	616,475					1,915,906		1,915,906
						87,743		704,218
						303,246		303,246
						36,462		36,462
			26,758			433,441		3,809,042
			989			37,682		1,099,823
9,808,259	25,304,988	4,291,346	5,343,356	5,400,660	8,190,932	47,303,762	0	254,541,180
114,500	(2,544,826)	2,189	(1,509,265)	517,793	(1,918,145)	(15,549,420)	36,126	(51,444,114)
	2,510,000		2,363,800		46,159	21,100,584	101,876	59,631,481
			16,246			596,757		645,187
								45,828
			(455,002)	(46,119)		(101,876)		(602,997)
0	2,510,000	0	1,925,044	(46,119)	46,159	21,595,465	101,876	59,719,499
114,500	(34,826)	2,189	415,779	471,674	(1,871,986)	6,046,045	138,002	8,275,385
1,110,227	5,076,286	1,082,130	3,459,315	202,666	3,533,331	52,427,324	109,759	127,631,943
\$ 1,224,727	\$ 5,041,460	\$ 1,084,319	\$ 3,875,094	\$ 674,340	\$ 1,661,345	\$ 58,473,369	\$ 247,761	\$ 135,907,328

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2024

	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	\$ 27,997	\$ 96,422	\$	\$	\$	\$ 124,419
Charges for Service	1,922					1,922
<i>Total Revenues</i>	<u>29,919</u>	<u>96,422</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>126,341</u>
EXPENDITURES:						
Debt Service:						
Principal Retirements				2,465,000		2,465,000
Interest	3,124	17,329		94,525		114,978
<i>Total Expenditures</i>	<u>3,124</u>	<u>17,329</u>	<u>0</u>	<u>2,559,525</u>	<u>0</u>	<u>2,579,978</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>26,795</u>	<u>79,093</u>	<u>0</u>	<u>(2,559,525)</u>	<u>0</u>	<u>(2,453,637)</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In				2,559,525	382	2,559,907
Transfers Out	(1,030)	(2,233)				(3,263)
<i>Total Other Financing Sources and Uses</i>	<u>(1,030)</u>	<u>(2,233)</u>	<u>0</u>	<u>2,559,525</u>	<u>382</u>	<u>2,556,644</u>
<i>Net Change in Fund Balance</i>	25,765	76,860	0	0	382	103,007
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(78,288)</u>	<u>(371,785)</u>	<u>9</u>	<u>0</u>	<u>2,392</u>	<u>(447,672)</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (52,523)</u>	<u>\$ (294,925)</u>	<u>\$ 9</u>	<u>\$ 0</u>	<u>\$ 2,774</u>	<u>\$ (344,665)</u>

MONTGOMERY COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances****Nonmajor Capital Project Funds****For the Year Ended December 31, 2024**

	Road A&G Projects	County Engineer Issue 2 Projects	Capital Improvement	Public Works Capital	Data Processing Capital
REVENUES:					
Intergovernmental	\$ 10,044,015	\$ 1,772,857	\$	\$ 2,301,860	\$
Miscellaneous Revenue					
<i>Total Revenues</i>	<u>10,044,015</u>	<u>1,772,857</u>	<u>0</u>	<u>2,301,860</u>	<u>0</u>
EXPENDITURES:					
Current:					
Public Works	285,719				
Capital Outlay	9,149,594	1,772,858	198,851	8,172,033	21,412
Principal Retirements					13,194
Interest					981
<i>Total Expenditures</i>	<u>9,435,313</u>	<u>1,772,858</u>	<u>198,851</u>	<u>8,172,033</u>	<u>35,587</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>608,702</u>	<u>(1)</u>	<u>(198,851)</u>	<u>(5,870,173)</u>	<u>(35,587)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In				3,724,620	
Transfers Out				(100,881)	
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,623,739</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>608,702</u>	<u>(1)</u>	<u>(198,851)</u>	<u>(2,246,434)</u>	<u>(35,587)</u>
<i>Fund Balance (Deficit) at Beginning 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>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 13,651,895</u>	<u>\$ 39,326</u>	<u>\$ 2,729,873</u>	<u>\$ 19,771,068</u>	<u>\$ 971,528</u>

MONTGOMERY COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Project Funds

For the Year Ended December 31, 2024

	Road Assessment Projects	Water and Sewer Assessment Projects	Board of DDS Capital	County Engineer Federal Aid Projects	Total Nonmajor Capital Projects
REVENUES:					
Intergovernmental	\$	\$	\$	\$ 3,020,935	\$ 17,139,667
Miscellaneous Revenue			210,512		210,512
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>210,512</u>	<u>3,020,935</u>	<u>17,350,179</u>
EXPENDITURES:					
Current:					
Public Works					285,719
Capital Outlay			993,907	3,020,935	23,329,590
Principal Retirements					13,194
Interest					981
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>993,907</u>	<u>3,020,935</u>	<u>23,629,484</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>(783,395)</u>	<u>0</u>	<u>(6,279,305)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In					3,724,620
Transfers Out			(2,099,518)		(2,200,399)
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>(2,099,518)</u>	<u>0</u>	<u>1,524,221</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>0</u>	<u>(2,882,913)</u>	<u>0</u>	<u>(4,755,084)</u>
<i>Fund Balance (Deficit) at Beginning 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>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 754,347</u>	<u>\$ 174,503</u>	<u>\$ 466,821</u>	<u>\$ 38,366</u>	<u>\$ 38,597,727</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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final
	Original	Final	Actual Amounts	Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 20,359,090	\$ 21,359,090	\$ 21,964,598	\$ 605,508
Sales Tax	120,000,000	121,000,000	124,261,021	3,261,021
Other Taxes	4,000,000	4,000,000	5,092,377	1,092,377
Licenses and Permits	33,563	33,563	27,440	(6,123)
Fees and Charges for Services	27,619,499	28,324,750	31,308,901	2,984,151
Fines and Forfeitures	872,983	911,240	925,773	14,533
Intergovernmental Revenues	29,431,645	29,431,645	29,790,946	359,301
Investment Earnings	20,000,000	20,000,000	23,879,339	3,879,339
Miscellaneous Revenues	258,853	1,649,168	1,643,149	(6,019)
<i>Total Revenues</i>	<u>222,575,633</u>	<u>226,709,456</u>	<u>238,893,544</u>	<u>12,184,088</u>
Expenditures:				
<i>General Government</i>				
General Fund Subfund				
<i>Board of County Commissioners–Board of County Commissioners</i>				
Statutory Salaries	340,338	340,338	340,338	0
Salaries	474,235	474,236	437,031	37,205
Fringe Benefits	252,298	264,055	257,752	6,303
Operating Expenses	7,278	7,278	4,798	2,480
Travel & Training	46,113	34,355	23,880	10,475
Professional Services	1,700	1,700	1,053	647
Communications	14,979	14,979	13,867	1,112
Capital Outlays	145	145		145
<i>Total Board of County Commissioners–Board of County Commissioners</i>	<u>1,137,086</u>	<u>1,137,086</u>	<u>1,078,719</u>	<u>58,367</u>
<i>County Administrator–County Administrator</i>				
Salaries	242,111	252,100	252,100	0
Fringe Benefits	88,750	90,291	90,184	107
Operating Expenses	5,016	12,369	12,369	0
Travel & Training	13,245	23,489	17,678	5,811
Professional Services	1,000	5,036	5,036	0
Communications	12,983	12,396	12,396	0
<i>Total County Administrator–County Administrator</i>	<u>363,105</u>	<u>395,681</u>	<u>389,763</u>	<u>5,918</u>
<i>Clerk of Commission–Clerk of Commission</i>				
Salaries	237,745	245,190	245,190	0
Fringe Benefits	76,622	77,313	77,064	249
Operating Expenses	21,274	14,035	14,035	0
Travel & Training	12,255	11,358	7,872	3,486
Professional Services	5,250	10,750	7,327	3,423
Maintenance & Repair Services	18,141	18,141	16,810	1,331
Communications	8,050	11,050	10,406	644
Capital Outlays		21,500	20,441	1,059
<i>Total Clerk of Commission–Clerk of Commission</i>	<u>\$ 379,337</u>	<u>\$ 409,337</u>	<u>\$ 399,145</u>	<u>\$ 10,192</u>
<i>Office of Management & Budget–Office of Management & Budget</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Salaries	\$ 842,966	\$ 840,250	\$ 833,013	\$ 7,237
Fringe Benefits	246,867	250,583	249,627	956
Operating Expenses	9,250	9,250	6,501	2,749
Travel & Training	10,394	10,394	5,666	4,728
Professional Services	61,314	61,314	36,498	24,816
Maintenance & Repair Services	100	100	32	68
Communications	18,620	18,620	14,692	3,928
Capital Outlays		8,960	8,895	65
Budget Control Account	16,763	15,763		15,763
<i>Total Office of Management & Budget-Office of Management & Budget</i>	<u>1,206,274</u>	<u>1,215,234</u>	<u>1,154,924</u>	<u>60,310</u>
<i>Administrative Services-Administrative Services</i>				
Salaries	223,780	223,780	183,486	40,294
Fringe Benefits	57,023	57,023	55,965	1,058
Operating Expenses	500	1,000	537	463
Travel & Training	3,900	5,900	2,997	2,903
Public Utility Services	250	250	127	123
Professional Services	100	100		100
Communications	6,116	6,216	6,110	106
Capital Outlays		4,000	3,848	152
<i>Total Administrative Services-Administrative Services</i>	<u>291,669</u>	<u>298,269</u>	<u>253,070</u>	<u>45,199</u>
<i>Administrative Services-Financial and Customer Services</i>				
Salaries	181,950	230,950	214,750	16,200
Fringe Benefits	53,101	77,601	74,565	3,036
Operating Expenses	11,223	11,223	2,489	8,734
Travel & Training	4,246	2,246	315	1,931
Public Utility Services	67,861	17,161	2,088	15,073
Professional Services	3,013	3,013	309	2,704
Communications	2,664	2,664	1,834	830
Budget Control Account	227,364	97,164		97,164
<i>Total Administrative Services-Financial and Customer Services</i>	<u>551,422</u>	<u>442,022</u>	<u>296,350</u>	<u>145,672</u>
<i>Purchasing & Central Services-Purchasing</i>				
Salaries	529,146	529,146	493,506	35,640
Fringe Benefits	152,281	152,281	151,304	977
Operating Expenses	113,312	113,312	108,270	5,042
Travel & Training	24,549	24,549	10,895	13,654
Professional Services	22,337	22,337	6,732	15,605
Maintenance & Repair Services	500	500		500
Communications	11,900	11,900	11,767	133
Capital Outlays	10,626	10,626	10,626	0
<i>Total Purchasing & Central Services-Purchasing</i>	<u>\$ 864,651</u>	<u>\$ 864,651</u>	<u>\$ 793,100</u>	<u>\$ 71,551</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Risk Safety & Emergency Management-Emergency Management Agency</i>				
Salaries	\$ 22,904	\$ 22,904	\$ 22,899	\$ 5
Fringe Benefits	7,811	10,811	9,397	1,414
Operating Expenses	1,990	1,990	394	1,596
Professional Services	59,010	59,010	58,250	760
Maintenance & Repair Services	280	280		280
Communications	23,875	20,875	7,426	13,449
Budget Control Account	2,408	2,408		2,408
<i>Total Risk Safety & Emergency Management- Emergency Management Agency</i>	118,278	118,278	98,366	19,912
<i>Facilities Management-Engineering Services</i>				
Salaries	1,044,085	988,585	778,484	210,101
Fringe Benefits	238,044	251,544	244,290	7,254
Operating Expenses	18,058	18,058	10,044	8,014
Travel & Training	19,300	14,300	1,689	12,611
Professional Services	21,760	18,560	12,566	5,994
Maintenance & Repair Services	67,370	74,670	68,532	6,138
Communications	13,260	23,460	22,350	1,110
Capital Outlays		84,000	83,398	602
<i>Total Facilities Management-Engineering Services</i>	1,421,877	1,473,177	1,221,353	251,824
<i>Facilities Management-Administration Building</i>				
Salaries	298,565	298,565	278,969	19,596
Fringe Benefits	170,496	164,496	130,220	34,276
Operating Expenses	198,341	262,721	234,734	27,987
Travel & Training	5,000	3,200	2,248	952
Public Utility Services	701,800	706,406	573,348	133,058
Professional Services	137,200	137,200	135,423	1,777
Maintenance & Repair Services	291,135	339,799	310,107	29,692
Communications	18,328	18,328	18,216	112
Capital Outlays	1,696	68,696	68,212	484
Budget Control Account	90,000			0
<i>Total Facilities Management-Administration Building</i>	1,912,561	1,999,411	1,751,477	247,934
<i>Facilities Management-Merrimac</i>				
Salaries	16,416	17,916	17,727	189
Fringe Benefits	6,081	8,081	7,299	782
Operating Expenses	13,000	17,000	16,064	936
Public Utility Services	82,993	83,493	73,047	10,446
Professional Services	31,848	28,348	26,039	2,309
Maintenance & Repair Services	39,800	45,800	41,383	4,417
Communications	264	264	262	2
Capital Outlays	9,850	9,850		9,850
Budget Control Account	15,000	5,000		5,000
<i>Total Facilities Management-Merrimac</i>	\$ 215,252	\$ 215,752	\$ 181,821	\$ 33,931

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Facilities Management-All Other Buildings</i>				
Salaries	\$ 338,815	\$ 373,035	\$ 372,947	\$ 88
Fringe Benefits	147,267	171,047	168,735	2,312
Operating Expenses	88,062	108,862	106,036	2,826
Travel & Training	5,900	5,900	5,117	783
Public Utility Services	347,861	362,161	318,971	43,190
Professional Services	7,620	6,620	5,794	826
Maintenance & Repair Services	326,561	480,861	405,145	75,716
Communications	7,462	20,062	19,513	549
Capital Outlays	18,040	349,540	331,048	18,492
Budget Control Account	199,000	500		500
<i>Total Facilities Management-All Other Buildings</i>	<u>1,486,588</u>	<u>1,878,588</u>	<u>1,733,306</u>	<u>145,282</u>
<i>Human Resources-Human Resources</i>				
Salaries	1,516,256	1,516,256	1,253,168	263,088
Fringe Benefits	513,884	513,884	455,329	58,555
Operating Expenses	20,135	23,635	17,026	6,609
Travel & Training	196,700	186,100	130,865	55,235
Professional Services	54,271	50,571	48,246	2,325
Maintenance & Repair Services	29,580	31,080	30,928	152
Communications	21,500	28,000	27,531	469
Capital Outlays		10,336	10,082	254
<i>Total Human Resources-Human Resources</i>	<u>2,352,326</u>	<u>2,359,862</u>	<u>1,973,175</u>	<u>386,687</u>
<i>Communications-Communications</i>				
Salaries	853,685	793,685	748,628	45,057
Fringe Benefits	252,801	312,801	291,563	21,238
Operating Expenses	96,850	75,050	50,569	24,481
Travel & Training	13,610	13,610	7,472	6,138
Professional Services	45,635	48,335	9,392	38,943
Maintenance & Repair Services		29,300	28,679	621
Communications	6,700	8,500	8,141	359
Capital Outlays		8,365	7,893	472
<i>Total Communications-Communications</i>	<u>1,269,281</u>	<u>1,289,646</u>	<u>1,152,337</u>	<u>137,309</u>
<i>Strategic Initiatives-Strategic Initiatives</i>				
Salaries	583,352	583,352	547,384	35,968
Fringe Benefits	166,508	166,508	165,993	515
Operating Expenses	29,090	28,090	25,305	2,785
Travel & Training	15,500	26,500	23,647	2,853
Professional Services	17,500	7,420	4,554	2,866
Communications	19,425	19,425	17,887	1,538
Capital Outlays	2,158	14,688	14,688	0
<i>Total Strategic Initiatives-Strategic Initiatives</i>	<u>\$ 833,533</u>	<u>\$ 845,983</u>	<u>\$ 799,458</u>	<u>\$ 46,525</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Strategic Initiatives – Sustainability</i>				
Salaries	\$ 150,182	\$ 150,182	\$ 123,048	\$ 27,134
Fringe Benefits	49,417	49,417	45,994	3,423
Operating Expenses	11,695	14,895	13,468	1,427
Travel & Training	6,500	5,300	3,801	1,499
Professional Services	6,800	4,800	680	4,120
Communications	600	600	264	336
<i>Total Strategic Initiatives – Sustainability</i>	<u>225,194</u>	<u>225,194</u>	<u>187,255</u>	<u>37,939</u>
<i>Community & Economic Development-Community & Economic Development Administration</i>				
Salaries	64,865	64,865	63,438	1,427
Fringe Benefits	10,334	10,334	10,113	221
<i>Total Community & Economic Development-Community & Economic Development Administration</i>	<u>75,199</u>	<u>75,199</u>	<u>73,551</u>	<u>1,648</u>
<i>Non-Departmental-Statutory Obligations</i>				
Intergovernmental	59,094	59,094	59,094	0
Professional Services	135,325	135,489	135,489	0
Communications	1,000	836	574	262
<i>Total Non-Departmental-Statutory Obligations</i>	<u>195,419</u>	<u>195,419</u>	<u>195,157</u>	<u>262</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Salaries	100,957	100,957	36,400	64,557
Fringe Benefits	141,598	141,598	121,894	19,704
Operating Expenses	7,000	7,000	135	6,865
Travel & Training	85,193	85,193	71,018	14,175
Professional Services	265,873	257,373	176,375	80,998
Capital Outlays	3,500,000	90,824		90,824
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>4,100,621</u>	<u>682,945</u>	<u>405,822</u>	<u>277,123</u>
<i>Non-Departmental-Miscellaneous Interfund Obligations</i>				
Operating Expenses	3,320,276	25,974		25,974
Professional Services	1,510,000	1,613,910	1,610,511	3,399
Insurance	1,100,000	2,310,596	2,310,596	0
<i>Total Non-Departmental-Miscellaneous Interfund Obligations</i>	<u>5,930,276</u>	<u>3,950,480</u>	<u>3,921,107</u>	<u>29,373</u>
<i>Non-Departmental-Non-Departmental</i>				
Intergovernmental	1,550,000	1,550,000	1,508,698	41,302
Professional Services	31,000	31,000	25,000	6,000
<i>Total Non-Departmental-Non-Departmental</i>	<u>\$ 1,581,000</u>	<u>\$ 1,581,000</u>	<u>\$ 1,533,698</u>	<u>\$ 47,302</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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final
	Original	Final	Actual Amounts	Budget Positive (Negative)
<i>Automatic Data Processing Center-Automatic Data Processing Center</i>				
Salaries	\$ 2,704,030	\$ 2,704,030	\$ 2,425,338	\$ 278,692
Fringe Benefits	786,069	786,069	688,028	98,041
Operating Expenses	8,948	11,948	7,898	4,050
Travel & Training	50,495	35,164	33,164	2,000
Professional Services	446,708	345,929	323,021	22,908
Maintenance & Repair Services	832,598	1,230,980	1,223,831	7,149
Communications	25,115	25,115	24,680	435
Capital Outlays	4,818	197,680	146,951	50,729
<i>Total Automatic Data Processing Center-Automatic Data Processing Center</i>	4,858,781	5,336,915	4,872,911	464,004
<i>Auditor-Auditor</i>				
Statutory Salaries	118,884	118,884	118,884	0
Salaries	2,695,654	2,695,654	2,523,390	172,264
Fringe Benefits	954,355	954,355	870,065	84,290
Operating Expenses	74,346	73,089	52,879	20,210
Travel & Training	32,873	33,873	31,896	1,977
Professional Services	104,895	122,395	91,529	30,866
Maintenance & Repair Services	359,957	297,868	148,431	149,437
Communications	144,658	136,658	53,825	82,833
Capital Outlays		52,846	42,869	9,977
<i>Total Auditor-Auditor</i>	4,485,622	4,485,622	3,933,768	551,854
<i>Treasurer-Treasurer</i>				
Statutory Salaries	95,491	95,491	95,491	0
Salaries	1,142,530	1,142,530	1,119,392	23,138
Fringe Benefits	445,762	445,762	434,064	11,698
Operating Expenses	24,051	26,451	25,782	669
Travel & Training	34,200	33,200	23,235	9,965
Professional Services	246,021	240,496	218,646	21,850
Maintenance & Repair Services	42,350	46,475	45,534	941
Communications	147,000	147,000	141,871	5,129
Capital Outlays		61,959	61,959	0
<i>Total Treasurer-Treasurer</i>	2,177,405	2,239,364	2,165,974	73,390
<i>Recorder-Recorder</i>				
Statutory Salaries	92,876	92,876	92,876	0
Salaries	733,281	723,281	671,353	51,928
Fringe Benefits	380,163	380,163	330,106	50,057
Operating Expenses	6,695	6,195	4,215	1,980
Travel & Training	17,783	10,783	9,788	995
Professional Services	14,940	19,040	14,790	4,250
Maintenance & Repair Services		22,770	5,107	17,663
Communications	14,101	27,501	24,540	2,961
Capital Outlays		37,070	37,070	0
<i>Total Recorder-Recorder</i>	\$ 1,259,839	\$ 1,319,679	\$ 1,189,845	\$ 129,834

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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final	
				Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
Records Center & Archives-Records and Imaging					
Salaries	\$ 778,773	\$ 813,773	\$ 796,437	\$ 17,336	
Fringe Benefits	345,187	360,187	356,753	3,434	
Operating Expenses	41,029	56,586	51,257	5,329	
Travel & Training	2,180	2,180	579	1,601	
Professional Services	93,747	36,541	32,580	3,961	
Maintenance & Repair Services	91,532	83,181	83,181	0	
Communications	22,770	22,770	19,184	3,586	
Capital Outlays		28,415	25,887	2,528	
Total Records Center & Archives-Records and Imaging	1,375,218	1,403,633	1,365,858	37,775	
Board of Elections-Board of Elections					
Statutory Salaries	87,422	85,823	85,749	74	
Salaries	2,546,546	2,994,407	2,994,407	0	
Fringe Benefits	753,696	839,823	839,823	0	
Operating Expenses	274,500	640,349	640,238	111	
Travel & Training	75,530	30,330	30,160	170	
Public Utility Services		5,000	2,336	2,664	
Professional Services	177,308	259,408	258,131	1,277	
Maintenance & Repair Services	196,150	24,950	23,386	1,564	
Communications	147,250	164,250	164,231	19	
Capital Outlays		883,162	880,767	2,395	
Budget Control Account	715,000			0	
Total Board of Elections-Board of Elections	4,973,402	5,927,502	5,919,228	8,274	
MCO Futures Subfund					
Administrative Services-Administrative Services					
Professional Services	60,000	25,000		25,000	
Maintenance & Repair Services		35,000	32,982	2,018	
Insurance	125	125	36	89	
Total Administrative Services-Administrative Services	60,125	60,125	33,018	27,107	
Hospital Bond Fees Subfund					
Office of Management & Budget-Office of Management & Budget					
Salaries	22,679	22,661	22,580	81	
Fringe Benefits	5,493	5,493	5,493	0	
Insurance		18	18	0	
Total Office of Management & Budget-Office of Management & Budget	28,172	28,172	28,091	81	
County Recorder Equipment Needs Subfund					
Recorder-Recorder					
Salaries	118,155	118,155	106,708	11,447	
Fringe Benefits	37,347	45,347	43,586	1,761	
Operating Expenses	114,261	106,261	26,390	79,871	
Professional Services	17,242	42,242	39,506	2,736	
Maintenance & Repair Services	216,800	191,800	12,952	178,848	
Communications	26,473	26,473	10,385	16,088	
Total Recorder-Recorder	\$ 530,278	\$ 530,278	\$ 239,527	\$ 290,751	

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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	(Negative)
Judicial & Law Enforcement					
General Fund Subfund					
Facilities Management-Common Pleas Court Building					
Salaries	\$ 428,257	\$ 428,257	\$ 427,045	\$ 1,212	
Fringe Benefits	187,309	204,764	200,331	4,433	
Operating Expenses	91,651	96,820	94,873	1,947	
Travel & Training	7,000	5,500	4,248	1,252	
Public Utility Services	464,304	459,930	354,862	105,068	
Professional Services	2,700	4,650	2,348	2,302	
Maintenance & Repair Services	118,297	137,682	125,133	12,549	
Communications	6,568	5,270	3,815	1,455	
Capital Outlays		13,471	13,471	0	
Budget Control Account	12,000			0	
Total Facilities Management-Common Pleas Court Building	1,318,086	1,356,344	1,226,126	130,218	
Facilities Management-Trotwood Courts					
Salaries	34,611	34,611	32,057	2,554	
Fringe Benefits	14,358	18,858	17,010	1,848	
Operating Expenses	43,340	43,340	35,652	7,688	
Travel & Training	11,500	11,500	8,348	3,152	
Public Utility Services	171,636	167,136	85,714	81,422	
Professional Services	32,000	32,000	28,803	3,197	
Maintenance & Repair Services	27,800	27,800	22,096	5,704	
Communications	1,000	1,000		1,000	
Insurance	2,000	2,000		2,000	
Budget Control Account	10,000	10,000		10,000	
Total Facilities Management-Trotwood Courts	348,245	348,245	229,680	118,565	
Facilities Management-Detention					
Salaries	803,476	771,976	735,606	36,370	
Fringe Benefits	404,883	404,883	341,374	63,509	
Operating Expenses	205,496	212,646	209,233	3,413	
Travel & Training	10,000	10,000	4,496	5,504	
Public Utility Services	1,554,716	1,602,416	1,117,634	484,782	
Professional Services	8,443	6,943	3,404	3,539	
Maintenance & Repair Services	252,728	272,576	244,586	27,990	
Communications	7,024	7,024	4,037	2,987	
Capital Outlays	9,850	59,850	50,000	9,850	
Budget Control Account	30,000			0	
Total Facilities Management-Detention	3,286,616	3,348,314	2,710,370	637,944	
Facilities Management-Sheriff Administration Building					
Operating Expenses	5,508	5,508	5,087	421	
Public Utility Services	65,686	66,836	53,496	13,340	
Maintenance & Repair Services	10,102	8,952	2,761	6,191	
Total Facilities Management-Sheriff Administration Building	\$ 81,296	\$ 81,296	\$ 61,344	\$ 19,952	

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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final
	Original	Final	Actual Amounts	Budget Positive (Negative)
Strategic Initiatives-Criminal Justice Council				
Salaries	\$ 533,220	\$ 533,220	\$ 436,438	\$ 96,782
Fringe Benefits	180,458	180,458	149,996	30,462
Operating Expenses	36,884	33,884	31,763	2,121
Travel & Training	14,428	22,428	17,018	5,410
Professional Services	569,874	560,874	402,839	158,035
Maintenance & Repair Services	500	500		500
Communications	13,462	13,462	9,313	4,149
Capital Outlays	2,158	24,758	23,878	880
Total Strategic Initiatives-Criminal Justice Council	1,350,984	1,369,584	1,071,245	298,339
Non-Departmental-Statutory Obligations Assigned Council				
Intergovernmental	50,630	50,630	32,798	17,832
Professional Services	6,413,109	6,432,586	5,954,804	477,782
Total Non-Departmental-Statutory Obligations Assigned Council	6,463,739	6,483,216	5,987,602	495,614
Non-Departmental-Miscellaneous Interfund Obligations				
Maintenance & Repair Services	30,103	30,103		30,103
Total Non-Departmental-Miscellaneous Interfund Obligations	30,103	30,103		30,103
Prosecutor-Prosecutor				
Statutory Salaries	157,107	157,107	157,107	0
Salaries	8,916,625	9,076,625	8,971,542	105,083
Fringe Benefits	2,705,162	2,867,162	2,856,401	10,761
Operating Expenses	293,515	274,915	264,384	10,531
Travel & Training	55,389	31,389	30,545	844
Public Utility Services	3,255	3,455	2,902	553
Professional Services	131,687	169,287	150,838	18,449
Maintenance & Repair Services	86,676	60,476	58,696	1,780
Communications	117,200	76,200	75,138	1,062
Capital Outlays		118,365	117,058	1,307
Total Prosecutor-Prosecutor	12,466,616	12,834,981	12,684,611	150,370
Sheriff-Sheriff Administration				
Statutory Salaries	133,014	133,014	133,014	0
Salaries	341,917	391,726	378,520	13,206
Fringe Benefits	204,849	183,469	183,469	0
Operating Expenses	87,978	127,978	122,599	5,379
Travel & Training	34,343	23,146	19,771	3,375
Professional Services	10,611	7,200	7,200	0
Maintenance & Repair Services	1,449			0
Communications	12,002	5,002	3,025	1,977
Total Sheriff-Sheriff Administration	\$ 826,163	\$ 871,535	\$ 847,598	\$ 23,937

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff-Personnel Support Services</i>				
Salaries	\$ 606,652	\$ 681,652	\$ 669,834	\$ 11,818
Fringe Benefits	235,912	235,912	232,873	3,039
Operating Expenses	10,548	10,548	1,697	8,851
Travel & Training	7,200	7,200	958	6,242
Professional Services	143,926	143,926	136,629	7,297
Maintenance & Repair Services	26,243	16,243	16,243	0
<i>Total Sheriff-Personnel Support Services</i>	<u>1,030,481</u>	<u>1,095,481</u>	<u>1,058,234</u>	<u>37,247</u>
<i>Sheriff-Administrative Support Services</i>				
Salaries	2,193,370	2,123,370	1,994,932	128,438
Fringe Benefits	884,378	965,532	924,458	41,074
Operating Expenses	841,730	1,012,929	951,338	61,591
Travel & Training	4,835	5,434	5,232	202
Professional Services	124,725	181,809	178,244	3,565
Maintenance & Repair Services	362,057	387,193	366,209	20,984
Communications	143,282	296,732	270,857	25,875
Insurance		7	7	0
Capital Outlays	244,278	505,712	504,469	1,243
<i>Total Sheriff-Administrative Support Services</i>	<u>4,798,655</u>	<u>5,478,718</u>	<u>5,195,746</u>	<u>282,972</u>
<i>Sheriff-Jail Support Services</i>				
Salaries	14,871,821	15,937,136	15,773,515	163,621
Fringe Benefits	5,214,028	5,805,355	5,657,604	147,751
Operating Expenses	581,181	524,598	473,657	50,941
Travel & Training	14,463	34,382	27,368	7,014
Public Utility Services	4,284	154	154	0
Professional Services	10,815,130	10,423,269	10,340,001	83,268
Maintenance & Repair Services	178,313	89,143	82,744	6,399
Communications	106,832	105,333	77,326	28,007
Interfund Transfers		5,216	5,216	0
Capital Outlays	11,007	142,964	140,242	2,722
<i>Total Sheriff-Jail Support Services</i>	<u>31,797,059</u>	<u>33,067,550</u>	<u>32,577,827</u>	<u>489,723</u>
<i>Sheriff-Community Support Services</i>				
Salaries	4,450,697	5,229,197	5,196,540	32,657
Fringe Benefits	1,695,008	1,767,037	1,765,599	1,438
Operating Expenses	99,195	150,349	104,434	45,915
Travel & Training	4,948	675	675	0
Professional Services	86,958	165,836	119,173	46,663
Maintenance & Repair Services	34,285	12,044	7,305	4,739
Communications		12,000	8,794	3,206
Interfund Transfers		41		41
Capital Outlays	214,784	1,427,782	1,425,016	2,766
<i>Total Sheriff-Community Support Services</i>	<u>\$ 6,585,875</u>	<u>\$ 8,764,961</u>	<u>\$ 8,627,536</u>	<u>\$ 137,425</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff-Information Technology Support Services</i>				
Salaries	\$ 497,359	\$ 497,359	\$ 438,136	\$ 59,223
Fringe Benefits	188,294	178,294	164,004	14,290
Operating Expenses	39,256	60,556	55,436	5,120
Travel & Training	23,150	23,000	10,000	13,000
Professional Services	369,778	448,609	412,663	35,946
Maintenance & Repair Services	329,755	242,330	242,330	0
Capital Outlays	214,246	531,686	509,549	22,137
<i>Total Sheriff-Information Technology Support Services</i>	<u>1,661,838</u>	<u>1,981,834</u>	<u>1,832,118</u>	<u>149,716</u>
<i>Coroner-Coroner</i>				
Statutory Salaries	154,406	92,174	92,174	0
Salaries	3,205,676	3,315,491	3,315,491	0
Fringe Benefits	1,057,132	1,059,009	1,059,009	0
Operating Expenses	46,053	155,841	155,509	332
Travel & Training	550	2,520	2,520	0
Professional Services	339,874	301,186	301,186	0
Maintenance & Repair Services	19,114	23,247	23,247	0
Communications	31,300	35,518	35,518	0
Capital Outlays		122,394	122,394	0
<i>Total Coroner-Coroner</i>	<u>4,854,105</u>	<u>5,107,380</u>	<u>5,107,048</u>	<u>332</u>
<i>Clerk of Courts-Clerk of Courts Administration</i>				
Statutory Salaries	47,746	47,746	47,746	0
Salaries	2,078,430	2,083,732	1,815,819	267,913
Fringe Benefits	804,436	830,634	777,328	53,306
Operating Expenses	37,250	57,750	45,891	11,859
Travel & Training	27,925	27,925	18,172	9,753
Public Utility Services	2,500	2,500		2,500
Professional Services	86,663	82,163	70,518	11,645
Maintenance & Repair Services	86,500	43,500	41,315	2,185
Communications	511,804	560,362	560,325	37
Capital Outlays	7,784	38,951	38,458	493
Budget Control Account	57,150	8,150		8,150
<i>Total Clerk of Courts-Clerk of Courts Administration</i>	<u>3,748,188</u>	<u>3,783,413</u>	<u>3,415,572</u>	<u>367,841</u>
<i>Clerk of Courts-Clerk of Courts Municipal Court</i>				
Statutory Salaries	23,873	23,873	23,873	0
Salaries	997,990	1,045,990	996,874	49,116
Fringe Benefits	482,461	482,461	441,109	41,352
Operating Expenses	158,957	193,765	190,921	2,844
Travel & Training	20,902	24,002	23,427	575
Professional Services	23,930	11,699	10,668	1,031
Maintenance & Repair Services	1,500	1,500	972	528
Communications	15,200	18,434	18,271	163
Capital Outlays	25,803	30,442	25,721	4,721
<i>Total Clerk of Courts-Clerk of Courts Municipal Court</i>	<u>\$ 1,750,616</u>	<u>\$ 1,832,166</u>	<u>\$ 1,731,836</u>	<u>\$ 100,330</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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final
	Original	Final	Actual Amounts	Budget Positive (Negative)
<i>Common Pleas Court General-Court Administrator</i>				
Salaries	\$ 1,191,733	\$ 1,136,733	\$ 1,108,279	\$ 28,454
Fringe Benefits	433,211	448,425	447,229	1,196
Operating Expenses	23,600	43,200	35,332	7,868
Travel & Training	17,850	13,250	9,381	3,869
Professional Services	85,170	84,882	67,995	16,887
Maintenance & Repair Services	9,000	35,000	15,444	19,556
Communications	76,885	81,885	79,608	2,277
Insurance		289	244	45
Interfund Transfers		4,785	4,785	0
Capital Outlays		65,070	60,643	4,427
<i>Total Common Pleas Court General-Court Administrator</i>	1,837,449	1,913,519	1,828,940	84,579
<i>Common Pleas Court General-Common Pleas Court Management Information Systems</i>				
Salaries	714,958	714,958	649,222	65,736
Fringe Benefits	223,160	223,160	199,583	23,577
Operating Expenses	319,586	299,586	131,870	167,716
Travel & Training	20,000	20,000	1,442	18,558
Professional Services	20,401	20,401	16,619	3,782
Maintenance & Repair Services	709,700	562,400	269,139	293,261
Communications	155,283	175,283	135,711	39,572
Capital Outlays	54,038	360,254	310,719	49,535
<i>Total Common Pleas Court General-Common Pleas Court Management Information Systems</i>	2,217,126	2,376,042	1,714,305	661,737
<i>Common Pleas Court General-Judicial</i>				
Statutory Salaries	154,000	154,000	154,000	0
Salaries	2,475,186	2,530,186	2,521,873	8,313
Fringe Benefits	1,067,828	1,067,828	1,032,074	35,754
Operating Expenses	79,747	79,747	50,226	29,521
Travel & Training	62,970	62,970	47,163	15,807
Professional Services	241,968	241,968	220,244	21,724
Capital Outlays	85,711	120,711	115,704	5,007
Budget Control Account	39,570			0
<i>Total Common Pleas Court General-Judicial</i>	4,206,980	4,257,410	4,141,284	116,126
<i>Common Pleas Court General-Court Services</i>				
Salaries	3,356,953	3,344,257	3,221,706	122,551
Fringe Benefits	1,295,813	1,391,609	1,391,609	0
Operating Expenses	25,250	25,350	20,245	5,105
Travel & Training	27,900	27,800	17,267	10,533
Public Utility Services				0
Professional Services	626,588	626,588	555,675	70,913
Maintenance & Repair Services	3,000	3,000	1,100	1,900
Capital Outlays		5,000		5,000
<i>Total Common Pleas Court General-Court Services</i>	\$ 5,335,504	\$ 5,423,604	\$ 5,207,602	\$ 216,002

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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final	
	Original	Final	Actual Amounts	Budget Positive	(Negative)
<i>Common Pleas Court General-Criminal Justice Services</i>					
Salaries	\$ 1,698,648	\$ 1,698,648	\$ 1,662,869	\$	35,779
Fringe Benefits	667,184	667,184	634,763		32,421
Operating Expenses	34,735	44,735	40,062		4,673
Travel & Training	14,500	14,500	8,067		6,433
Professional Services	39,657	49,657	48,339		1,318
Capital Outlays		52,000	40,428		11,572
<i>Total Common Pleas Court General-Criminal Justice Services</i>	2,454,724	2,526,724	2,434,528		92,196
<i>Juvenile Court-Juvenile Court Administration</i>					
Salaries	1,609,552	2,288,672	2,255,909		32,763
Fringe Benefits	562,027	805,945	765,063		40,882
Operating Expenses	72,340	116,390	108,051		8,339
Travel & Training	59,315	61,315	55,602		5,713
Public Utility Services	1,000	1,000	109		891
Professional Services	162,047	211,027	176,692		34,335
Maintenance & Repair Services	396,283	235,866	234,078		1,788
Communications	52,055	72,739	70,877		1,862
Insurance		17,988	17,988		0
Interfund Transfers		17,962			17,962
Capital Outlays	133,134	866,654	864,346		2,308
Budget Control Account	68,331				0
<i>Total Juvenile Court-Juvenile Court Administration</i>	3,116,084	4,695,558	4,548,715		146,843
<i>Juvenile Court-Juvenile Court Detention Operations</i>					
Salaries	4,464,180	4,275,180	4,203,846		71,334
Fringe Benefits	1,782,951	1,707,937	1,665,157		42,780
Operating Expenses	100,404	100,404	100,224		180
Travel & Training	11,501	11,501	9,065		2,436
Public Utility Services		5,000	2,875		2,125
Professional Services	339,108	457,108	454,374		2,734
Maintenance & Repair Services	51,999	31,999	18,702		13,297
Communications	43,496	27,497	24,948		2,549
Interfund Transfers		13	13		0
<i>Total Juvenile Court-Juvenile Court Detention Operations</i>	6,793,639	6,616,639	6,479,204		137,435
<i>Juvenile Court-Juvenile Court Legal Operations</i>					
Statutory Salaries	28,000	28,000	28,000		0
Salaries	3,601,437	3,636,765	3,628,237		8,528
Fringe Benefits	1,329,473	1,365,110	1,365,110		0
Operating Expenses	83,419	69,636	69,503		133
Travel & Training	23,617	22,979	22,979		0
Professional Services	63,547	80,910	79,013		1,897
Maintenance & Repair Services	7,209				0
Communications	147,471	190,203	167,702		22,501
Capital Outlays					0
<i>Total Juvenile Court-Juvenile Court Legal Operations</i>	\$ 5,284,173	\$ 5,393,603	\$ 5,360,544	\$	33,059

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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final	
				Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
Juvenile Court-Juvenile Court Probation Operations					
Salaries	\$ 2,586,978	\$ 2,496,978	\$ 2,492,176	\$ 4,802	
Fringe Benefits	1,071,691	1,041,691	1,005,427	36,264	
Operating Expenses	98,559	106,559	50,011	56,548	
Travel & Training	49,419	24,365	19,565	4,800	
Public Utility Services	500	500		500	
Professional Services	840,529	385,029	382,351	2,678	
Maintenance & Repair Services	9,500	9,500	4,828	4,672	
Communications	53,478	53,705	51,366	2,339	
Interfund Transfers	117,000	32,500	32,406	94	
Total Juvenile Court-Juvenile Court Probation Operations	4,827,654	4,150,827	4,038,130	112,697	
Juvenile Court-Juvenile Court Intervention Center					
Salaries	1,961,132	1,921,132	1,851,054	70,078	
Fringe Benefits	741,351	731,351	711,705	19,646	
Operating Expenses	21,049	21,349	19,495	1,854	
Travel & Training	10,000	8,160	4,174	3,986	
Professional Services	8,403	8,403	7,529	874	
Maintenance & Repair Services	1,401	1,401		1,401	
Communications	19,070	20,610	19,895	715	
Total Juvenile Court-Juvenile Court Intervention Center	2,762,406	2,712,406	2,613,852	98,554	
Domestic Relations Court-Domestic Relations Court					
Statutory Salaries	28,000	28,032	28,032	0	
Salaries	370,193	362,161	361,865	296	
Fringe Benefits	126,205	144,225	130,399	13,826	
Operating Expenses	2,694	2,694	1,122	1,572	
Travel & Training	7,182	7,182	4,292	2,890	
Professional Services	41,237	46,717	33,430	13,287	
Maintenance & Repair Services	647	1,447	800	647	
Communications	3,334	3,334	528	2,806	
Capital Outlays		9,316	4,315	5,001	
Total Domestic Relations Court-Domestic Relations Court	579,492	605,108	564,783	40,325	
Domestic Relations Court-Domestic Relations Child Support					
Salaries	2,691,138	2,702,138	2,634,692	67,446	
Fringe Benefits	924,752	962,752	961,644	1,108	
Operating Expenses	99,947	99,947	94,977	4,970	
Travel & Training	36,190	36,190	16,050	20,140	
Professional Services	81,835	81,835	45,191	36,644	
Maintenance & Repair Services	100,817	98,109	24,015	74,094	
Communications	57,394	57,394	49,557	7,837	
Capital Outlays	10,745	22,769	13,344	9,425	
Total Domestic Relations Court-Domestic Relations Child Support	\$ 4,002,818	\$ 4,061,134	\$ 3,839,470	\$ 221,664	

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Probate Court-Probate Court</i>				
Statutory Salaries	\$ 14,000	\$ 14,000	\$ 14,000	\$ 0
Salaries	1,766,202	1,828,221	1,827,859	362
Fringe Benefits	727,059	781,925	781,925	0
Operating Expenses	28,371	28,371	27,767	604
Professional Services	205,013	175,013	157,817	17,196
Maintenance & Repair Services	7,028	3,667	1,929	1,738
Communications	57,331	68,331	67,679	652
Capital Outlays	1,844	91,905	91,905	0
<i>Total Probate Court-Probate Court</i>	<u>2,806,848</u>	<u>2,991,433</u>	<u>2,970,881</u>	<u>20,552</u>
<i>County Municipal Court-County Municipal Court</i>				
Statutory Salaries	125,008	125,008	125,000	8
Salaries	570,882	553,905	544,629	9,276
Fringe Benefits	270,223	278,246	277,065	1,181
Operating Expenses	5,233	6,233	6,198	35
Travel & Training	5,314	2,014	1,034	980
Intergovernmental		8,954	8,954	0
Professional Services	25,059	51,959	46,974	4,985
Maintenance & Repair Services	460	30,460	30,000	460
Communications	15,344	16,244	16,244	0
<i>Total County Municipal Court-County Municipal Court</i>	<u>1,017,523</u>	<u>1,073,023</u>	<u>1,056,098</u>	<u>16,925</u>
<i>Municipal Courts-Municipal Courts</i>				
Salaries	125,005	109,071	49,793	59,278
Fringe Benefits	19,887	19,887	7,693	12,194
Intergovernmental	1,516,411	1,532,345	1,476,316	56,029
Professional Services	209,483	228,483	212,888	15,595
<i>Total Municipal Courts-Municipal Courts</i>	<u>1,870,786</u>	<u>1,889,786</u>	<u>1,746,690</u>	<u>143,096</u>
<i>Court of Appeals-Court of Appeals</i>				
Salaries	11,082			0
Fringe Benefits	3,079	1,366	1,129	237
Operating Expenses	64,617	48,239	38,642	9,597
Travel & Training	16,441	22,484	18,398	4,086
Professional Services	12,798	9,648	1,907	7,741
Maintenance & Repair Services	6,072	12,772	10,210	2,562
Communications	38,833	36,833	24,685	12,148
Capital Outlays		24,880	24,880	0
<i>Total Court of Appeals-Court of Appeals</i>	<u>\$ 152,922</u>	<u>\$ 156,222</u>	<u>\$ 119,851</u>	<u>\$ 36,371</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public Defender-Public Defender</i>				
Salaries	\$ 6,087,523	\$ 6,178,023	\$ 6,157,427	\$ 20,596
Fringe Benefits	2,288,661	2,225,661	2,163,397	62,264
Operating Expenses	104,365	113,013	80,773	32,240
Travel & Training	164,470	211,209	187,895	23,314
Professional Services	222,040	242,616	197,033	45,583
Maintenance & Repair Services	4,000	9,200	9,110	90
Communications	74,857	80,554	80,346	208
Capital Outlays		29,315	28,206	1,109
<i>Total Public Defender-Public Defender</i>	<u>8,945,916</u>	<u>9,089,591</u>	<u>8,904,187</u>	<u>185,404</u>
Prosecutor Seminar Account Subfund				
<i>Prosecutor-Prosecutor</i>				
Operating Expenses	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>
<i>Total Prosecutor-Prosecutor</i>	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>
Certificate of Title Administration Subfund				
<i>Clerk of Courts-Clerk of Courts Auto Tile</i>				
Statutory Salaries	47,745	47,746	47,746	0
Salaries	2,465,251	2,435,250	2,363,842	71,408
Fringe Benefits	1,045,118	1,042,618	1,008,160	34,458
Operating Expenses	180,600	165,100	158,841	6,259
Travel & Training	28,300	28,300	11,778	16,522
Public Utility Services	33,700	33,700	20,766	12,934
Professional Services	137,582	137,082	105,407	31,675
Maintenance & Repair Services	42,550	29,550	12,007	17,543
Communications	103,000	112,000	108,697	3,303
Insurance	20,000	38,000	35,820	2,180
Capital Outlays	80,542	115,042	113,012	2,030
<i>Total Clerk of Courts-Clerk of Courts Auto Tile</i>	<u>4,184,388</u>	<u>4,184,388</u>	<u>3,986,076</u>	<u>198,312</u>
Clerk of Courts MIS Subfund				
<i>Clerk of Courts-Clerk of Courts Administration</i>				
Operating Expenses	9,000	10,001	3,699	6,302
Travel & Training	22,300	22,300		22,300
Professional Services	15,350	14,350	286	14,064
Maintenance & Repair Services	47,950	47,950	2,990	44,960
Capital Outlays		155,000	142,444	12,556
<i>Total Clerk of Courts-Clerk of Courts Administration</i>	<u>94,600</u>	<u>249,601</u>	<u>149,419</u>	<u>100,182</u>
Undisbursed Indigent Application Fees				
<i>Clerk of Courts-Clerk of Courts Trust & Agency Funds</i>				
Intergovernmental	<u>5,291</u>	<u>10,897</u>	<u>10,897</u>	<u>0</u>
<i>Total Clerk of Courts-Clerk of Courts Trust & Agency Funds</i>	<u>5,291</u>	<u>10,897</u>	<u>10,897</u>	<u>0</u>
<i>Juvenile Court-Juvenile Court Trust & Agency Funds</i>				
Intergovernmental	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
<i>Total Juvenile Court- Juvenile Court Trust & Agency Funds</i>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 0</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Municipal Courts-Municipal Courts</i>				
Intergovernmental	\$ 18,965	\$ 36,622	\$ 36,620	\$ 2
<i>Total Municipal Courts-Municipal Courts</i>	<u>18,965</u>	<u>36,622</u>	<u>36,620</u>	<u>2</u>
<i>Community & Economic Development</i>				
General Fund Subfund				
<i>Facilities Management-Parks & Grounds</i>				
Salaries	689,114	712,614	708,533	4,081
Fringe Benefits	325,274	301,774	299,760	2,014
Operating Expenses	135,861	133,893	128,296	5,597
Travel & Training	5,000	5,000	4,440	560
Public Utility Services	94,296	94,296	71,758	22,538
Professional Services	172,197	208,197	187,247	20,950
Maintenance & Repair Services	74,959	74,959	73,703	1,256
Communications	6,376	9,644	9,104	540
Capital Outlays		386,700	384,124	2,576
<i>Total Facilities Management-Parks & Grounds</i>	<u>1,503,077</u>	<u>1,927,077</u>	<u>1,866,965</u>	<u>60,112</u>
<i>Community & Economic Development-Community & Economic Development</i>				
Salaries	510,400	510,400	491,753	18,647
Fringe Benefits	157,780	157,780	136,946	20,834
Operating Expenses	13,139	13,141	11,118	2,023
Travel & Training	68,897	68,897	35,854	33,043
Professional Services	68,978	62,962	21,993	40,969
Communications	8,500	8,500	4,636	3,864
Interfund Transfers	3,500	3,500		3,500
Capital Outlays		2,200	2,136	64
<i>Total Community & Economic Development-Community & Economic Development</i>	<u>831,194</u>	<u>827,380</u>	<u>704,436</u>	<u>122,944</u>
<i>Community & Economic Development-Economic Development</i>				
Salaries	145,692	149,783	149,783	0
Fringe Benefits	59,980	60,439	60,439	0
Operating Expenses	2,300	1,123	1,123	0
Travel & Training	2,850	2,562	2,562	0
Professional Services	1,600	1,328	1,328	0
Communications	1,700	2,701	2,701	0
<i>Total Community & Economic Development-Economic Development</i>	<u>214,122</u>	<u>217,936</u>	<u>217,936</u>	<u>0</u>
<i>Non-Departmental-Miscellaneous County Obligations</i>				
Operating Expenses	470,000	470,000	454,575	15,425
Travel & Training	18,430	18,430	14,951	3,479
<i>Total Non-Departmental-Miscellaneous County Obligations</i>	<u>488,430</u>	<u>488,430</u>	<u>469,526</u>	<u>18,904</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				

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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final
	Original	Final	Actual Amounts	Budget Positive (Negative)
Community & Economic Development-Community & Economic Development Administration				
Operating Expenses	\$ 400	\$ 1,200	\$ 414	\$ 786
Travel & Training	95,887	68,973	62,735	6,238
Professional Services	2,405,122	1,554,269	1,499,484	54,785
Maintenance & Repair Services		114,000	114,000	0
Insurance	1,200	1,225	859	366
Debt Service	30,069	88,274		88,274
Total Community & Economic Development-Community & Economic Development Administration	2,532,678	1,827,941	1,677,492	150,449
Community & Economic Development-Economic Development				
Operating Expenses	1,500	1,500		1,500
Travel & Training	18,150	18,150	11,400	6,750
Professional Services	46,725	56,875	15,174	41,701
Maintenance & Repair Services	2,500	2,500		2,500
Total Community & Economic Development-Economic Development	68,875	79,025	26,574	52,451
Environment & Public Works				
General Fund Subfund				
Non-Departmental-Statutory Obligations				
Professional Services	5,121	5,122	4,000	1,122
Interfund Transfers	108,000	214,061	214,061	0
Total Non-Departmental-Statutory Obligations	113,121	219,183	218,061	1,122
Non-Departmental-County Subsidies				
Interfund Transfers	284,158	384,158	384,158	0
Total Non-Departmental-County Subsidies	284,158	384,158	384,158	0
Non-Departmental-Miscellaneous County Obligations				
Professional Services	17,230	17,230		17,230
Total Non-Departmental-Miscellaneous County Obligations	17,230	17,230		17,230
Engineer-Engineer				
Salaries	309,255	309,255	211,940	97,315
Fringe Benefits	73,466	73,466	72,063	1,403
Operating Expenses	40,673	41,673	36,960	4,713
Travel & Training	4,537	4,537	949	3,588
Professional Services	52,222	49,222	28,398	20,824
Maintenance & Repair Services	131,122	133,122	106,217	26,905
Communications	32,144	32,144	28,665	3,479
Capital Outlays	2,000	2,000		2,000
Total Engineer-Engineer	645,419	645,419	485,192	160,227
Engineer-General Fund Ditch Maintenance				
Maintenance & Repair Services	25,000	25,000		25,000
Total Engineer-General Fund Ditch Maintenance	\$ 25,000	\$ 25,000	\$ 0	\$ 25,000

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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final	
				Budget Positive	
	Original	Final	Actual Amounts	(Negative)	
Engineer-General Fund Stormwater					
Salaries	\$ 201,065	\$ 194,565	\$ 172,471	\$ 22,094	
Fringe Benefits	51,991	69,074	65,504	3,570	
Operating Expenses	14,304	14,304	9,242	5,062	
Travel & Training	10,400	10,400	2,547	7,853	
Professional Services	61,249	61,249	237	61,012	
Maintenance & Repair Services	18,964	18,964	9,087	9,877	
Communications	764	764	226	538	
Total Engineer-General Fund Stormwater	358,737	369,320	259,314	110,006	
Environmental Services Stormwater Management Subfund					
Environmental-Field Maintenance					
Operating Expenses	10,000	10,000	4,790	5,210	
Public Utility Services	16,434	16,434	10,105	6,329	
Professional Services	32,500	32,400	7,500	24,900	
Maintenance & Repair Services	5,000	5,000		5,000	
Insurance		100	54	46	
Total Environmental-Field Maintenance	63,934	63,934	22,449	41,485	
Social Services					
General Fund Subfund					
Non-Departmental-Statutory Obligations					
Operating Expenses	29,000	29,000	11,423	17,577	
Professional Services	268,750	268,750	244,250	24,500	
Total Non-Departmental-Statutory Obligations	297,750	297,750	255,673	42,077	
Non-Departmental-Miscellaneous County Obligations					
Professional Services	20,000	20,000		20,000	
Total Non-Departmental-Miscellaneous County Obligations	20,000	20,000		20,000	
Veteran Services Commission-Veterans Services					
Statutory Salaries	44,755	44,755	44,753	2	
Salaries	1,036,445	1,011,445	839,872	171,573	
Fringe Benefits	278,721	278,721	257,088	21,633	
Operating Expenses	161,210	218,210	187,834	30,376	
Travel & Training	50,764	40,764	32,255	8,509	
Professional Services	1,146,606	1,124,606	1,045,945	78,661	
Maintenance & Repair Services	2,750	2,750	196	2,554	
Communications	43,896	43,896	32,005	11,891	
Capital Outlays		28,000	27,066	934	
Total Veteran Services Commission-Veterans Services	2,765,147	2,793,147	2,467,014	326,133	
HSPD Preschool Promise Program Subfund					
Human Services Planning & Development – HSPD Program					
Professional Services	4,763,789	4,763,789	4,763,789	0	
Total Human Services Planning & Development – HSPD Program	\$ 4,763,789	\$ 4,763,789	\$ 4,763,789	\$ 0	

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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Youth Works and Workforce Development Subfund				
<i>Workforce Development-Workforce Development</i>				
Salaries	\$ 1,155,343	\$ 1,111,068	\$ 975,181	\$ 135,887
Fringe Benefits	456,711	455,211	369,751	85,460
Operating Expenses	297,919	477,019	439,777	37,242
Travel & Training	101,021	98,021	71,913	26,108
Public Utility Services	29,623	31,623	20,568	11,055
Professional Services	571,136	901,668	865,438	36,230
Maintenance & Repair Services	11,699	22,899	20,975	1,924
Communications	50,349	48,937	46,589	2,348
Insurance	2,200	3,405	2,870	535
Capital Outlays	12,900	143,774	128,123	15,651
<i>Total Workforce Development-Workforce Development</i>	<u>2,688,901</u>	<u>3,293,625</u>	<u>2,941,185</u>	<u>352,440</u>
<i>Workforce Development-Youth Services</i>				
Operating Expenses	229,003	183,003	155,316	27,687
Travel & Training	3,500	3,500		3,500
Professional Services	68,232	114,232	51,454	62,778
Insurance	200	200	142	58
<i>Total Workforce Development-Youth Services</i>	<u>300,935</u>	<u>300,935</u>	<u>206,912</u>	<u>94,023</u>
<i>Workforce Development-Youth Services Other</i>				
Salaries	147,296	147,296	133,848	13,448
Fringe Benefits	50,491	41,466	31,497	9,969
Operating Expenses	99,000	108,350	108,293	57
Travel & Training	2,760	1,795	759	1,036
Professional Services	500	208,852	59,871	148,981
Insurance	213	288	284	4
Capital Outlays		585	581	4
<i>Total Workforce Development-Youth Services Other</i>	<u>300,260</u>	<u>508,632</u>	<u>335,133</u>	<u>173,499</u>
Housing Bond Fees Subfund				
<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>210,475,006</u>	<u>215,322,178</u>	<u>203,777,057</u>	<u>11,545,121</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>12,100,627</u>	<u>11,387,278</u>	<u>35,116,487</u>	<u>23,729,209</u>
Other Financing Sources and Uses:				
Advances in	200,000	200,000	313,550	113,550
Advances out		(2,035)	(2,074)	(39)
Transfers in	13,346,041	12,849,675	28,316,035	15,466,360
Transfers out	(35,338,380)	(57,610,799)	(57,610,799)	0
<i>Total Other Financing Sources and Uses</i>	<u>\$ (21,792,339)</u>	<u>\$ (44,563,159)</u>	<u>\$ (28,983,288)</u>	<u>\$ 15,579,871</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, 2024***(Cont'd.)*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Net Change in Fund Balance</i>	\$ (9,691,712)	\$ (33,175,881)	\$ 6,133,199	\$ 39,309,080
<i>Fund Balance at Beginning of Year</i>	111,504,927	111,504,927	111,504,927	0
<i>Prior Year Encumbrance Appropriated</i>	7,300,541	7,300,541	7,300,541	0
<i>Fund Balance at End of Year</i>	<u>\$ 109,113,756</u>	<u>\$ 85,629,587</u>	<u>\$ 124,938,667</u>	<u>\$ 39,309,080</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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,765,000	\$ 3,765,000	\$ 3,584,853	\$ (180,147)
Fees and Charges for Services	333,000	433,000	550,196	117,196
Intergovernmental Revenues	9,091,000	9,191,000	9,025,639	(165,361)
Miscellaneous Revenues	257,725	317,725	8,808,432	8,490,707
<i>Total Revenues</i>	<u>13,446,725</u>	<u>13,706,725</u>	<u>21,969,120</u>	<u>8,262,395</u>
Expenditures:				
<i>Social Services</i>				
MC Bd of DDS Subfund				
<i>Montgomery County Board of DDS-Facilities Operation Cost</i>				
Operating Expenses	61,696	57,696	41,210	16,486
Public Utility Services	252,810	212,810	178,610	34,200
Maintenance & Repair Services	171,847	171,847	139,343	32,504
<i>Total Montgomery County Board of DDS-Facilities Operation Cost</i>	<u>486,353</u>	<u>442,353</u>	<u>359,163</u>	<u>83,190</u>
<i>Montgomery County Board of DDS-Board of DDS Administration</i>				
Salaries	3,676,113	3,835,383	3,809,950	25,433
Fringe Benefits	1,414,593	1,312,543	1,310,837	1,706
Operating Expenses	654,716	146,416	140,066	6,350
Travel & Training	171,725	150,225	142,073	8,152
Public Utility Services	59,830	60,630	47,587	13,043
Intergovernmental	70,000	45,000	44,676	324
Professional Services	957,312	920,312	870,977	49,335
Maintenance & Repair Services	212,687	310,687	247,770	62,917
Communications	155,624	182,124	160,696	21,428
Insurance	289,147	139,147	119,722	19,425
Capital Outlays	71,063	106,563	102,727	3,836
<i>Total Montgomery County Board of DDS-Board of DDS Administration</i>	<u>7,732,810</u>	<u>7,209,030</u>	<u>6,997,081</u>	<u>211,949</u>
<i>Montgomery County Board of DDS-Recreation</i>				
Salaries	221,544	372,032	372,032	0
Fringe Benefits	90,354	102,154	101,414	740
Operating Expenses	12,500	4,500	1,714	2,786
Travel & Training	6,400	6,400	2,020	4,380
Public Utility Services	2,529	2,529	2,323	206
Professional Services	151,440	151,440	88,232	63,208
<i>Total Montgomery County Board of DDS-Recreation</i>	<u>\$ 484,767</u>	<u>\$ 639,055</u>	<u>\$ 567,735</u>	<u>\$ 71,320</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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS-Transportation</i>				
Operating Expenses	\$ 66,413	\$ 60,413	\$ 43,146	\$ 17,267
Professional Services	1,500	1,500	0	1,500
Maintenance & Repair Services	10,515	10,515	5,000	5,515
Insurance	17,000	17,000	15,922	1,078
<i>Total Montgomery County Board of DDS-Transportation</i>	<u>95,428</u>	<u>89,428</u>	<u>64,068</u>	<u>25,360</u>
<i>Montgomery County Board of DDS-Investigative</i>				
Salaries	777,303	723,203	722,830	373
Fringe Benefits	317,412	272,412	270,577	1,835
Operating Expenses	750	750	225	525
Travel & Training	2,150	4,150	3,471	679
Public Utility Services	3,543	3,943	3,856	87
Professional Services	0	1,000	786	214
<i>Total Montgomery County Board of DDS-Investigative</i>	<u>1,101,158</u>	<u>1,005,458</u>	<u>1,001,745</u>	<u>3,713</u>
<i>Montgomery County Board of DDS-Service and Support</i>				
Salaries	8,262,917	8,117,117	8,111,523	5,594
Fringe Benefits	3,348,505	3,293,505	3,238,303	55,202
Operating Expenses	4,100	4,100	3,945	155
Travel & Training	67,070	71,570	70,293	1,277
Public Utility Services	49,332	48,132	47,127	1,005
Professional Services	48,753	48,753	35,712	13,041
<i>Total Montgomery County Board of DDS-Service and Support</i>	<u>11,780,677</u>	<u>11,583,177</u>	<u>11,506,903</u>	<u>76,274</u>
<i>Montgomery County Board of DDS-Adult Services</i>				
Fringe Benefits	26,000	26,000	0	26,000
Operating Expenses	300,000	329,300	327,744	1,556
Intergovernmental	8,308,313	10,123,013	10,089,634	33,379
Professional Services	1,033,614	1,059,614	905,087	154,527
<i>Total Montgomery County Board of DDS-Adult Services</i>	<u>9,667,927</u>	<u>11,537,927</u>	<u>11,322,465</u>	<u>215,462</u>
<i>Montgomery County Board of DDS-Waiver Department</i>				
Public Utility Services	82	82	0	82
Professional Services	1,660,803	1,516,803	1,516,513	290
<i>Total Montgomery County Board of DDS-Waiver Department</i>	<u>\$ 1,660,885</u>	<u>\$ 1,516,885</u>	<u>\$ 1,516,513</u>	<u>\$ 372</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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Montgomery County Board of DDS-Children's Program and Support</i>				
Salaries	\$ 3,971,000	\$ 3,435,200	\$ 3,432,291	\$ 2,909
Fringe Benefits	1,352,252	1,225,252	1,222,239	3,013
Operating Expenses	31,971	23,471	22,137	1,334
Travel & Training	153,960	134,460	126,946	7,514
Public Utility Services	26,860	26,860	22,040	4,820
Professional Services	466,647	336,647	332,991	3,656
Capital Outlays	2,500	0	0	0
<i>Total Montgomery County Board of DDS-Children's Program and Support</i>	<u>6,005,190</u>	<u>5,181,890</u>	<u>5,158,644</u>	<u>23,246</u>
MC Bd of DDS Residential Services Subfund				
<i>Montgomery County Board of DDS-Residential Services</i>				
Operating Expenses	1,000,000	1,013,800	983,233	30,567
Intergovernmental	14,338,761	15,176,061	15,134,451	41,610
Professional Services	4,461,271	3,947,471	3,125,399	822,072
<i>Total Montgomery County Board of DDS-Residential Services</i>	<u>19,800,032</u>	<u>20,137,332</u>	<u>19,243,083</u>	<u>894,249</u>
MC Bd of DDS Mental Health Program Subfund				
<i>Montgomery County Board of DDS-DDS/MH Support and Services Program</i>				
Salaries	720,000	595,000	551,245	43,755
Fringe Benefits	230,632	200,632	171,615	29,017
Operating Expenses	700	700	359	341
Travel & Training	13,300	13,300	8,990	4,310
Public Utility Services	5,060	5,660	5,570	90
Professional Services	8,395	8,395	4,605	3,790
Maintenance & Repair Services	15,000	14,400	8,550	5,850
Communications	5,668	5,668	5,330	338
<i>Total Montgomery County Board of DDS-DDS/MH Support and Services Program</i>	<u>998,755</u>	<u>843,755</u>	<u>756,264</u>	<u>87,491</u>
MC Bd of DDS Private Funds Subfund				
<i>Montgomery County Board of DDS-Private Funds</i>				
Operating Expenses	2,000	2,000	162	1,838
Professional Services	32,077	92,077	78,049	14,028
<i>Total Montgomery County Board of DDS-Private Funds</i>	<u>34,077</u>	<u>94,077</u>	<u>78,211</u>	<u>15,866</u>
<i>Total Expenditures</i>	<u>\$ 59,848,059</u>	<u>\$ 60,280,367</u>	<u>\$ 58,571,875</u>	<u>\$ 1,708,492</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	\$ (46,401,334)	\$ (46,573,642)	\$ (36,602,755)	\$ 9,970,887
Other Financing Sources and Uses:				
Transfers in	37,449,351	39,549,351	31,048,867	(8,500,484)
Transfers out	0	(400,000)	0	400,000
<i>Total Other Financing Sources and Uses</i>	<u>37,449,351</u>	<u>39,149,351</u>	<u>31,048,867</u>	<u>(8,100,484)</u>
 <i>Net Change in Fund Balance</i>	(8,951,983)	(7,424,291)	(5,553,888)	1,870,403
<i>Fund Balance at Beginning of Year</i>	16,309,917	16,309,917	16,309,917	0
<i>Prior Year Encumbrance Appropriated</i>	1,154,387	1,154,387	1,154,387	0
<i>Fund Balance at End of Year</i>	<u>\$ 8,512,321</u>	<u>\$ 10,040,013</u>	<u>\$ 11,910,416</u>	<u>\$ 1,870,403</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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Property Taxes	\$ 115,917,631	\$ 123,638,054	\$ 124,445,217	\$ 807,163
Intergovernmental Revenues	14,259,958	14,259,958	13,388,448	(871,510)
<i>Total Revenues</i>	<u>130,177,589</u>	<u>137,898,012</u>	<u>137,833,665</u>	<u>(64,347)</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	131,650	131,650	100,257	31,393
Fringe Benefits	40,059	40,059	35,755	4,304
Operating Expenses	9,450	9,450	8,498	952
Travel & Training	5,500	5,500	397	5,103
Intergovernmental	1,154,073	1,154,073	911,705	242,368
Professional Services	14,471,210	14,471,210	4,449,751	10,021,459
Communications	3,100	3,100	1,125	1,975
Interfund Transfers	18,825,500	20,517,000	19,666,222	850,778
<i>Total Human Services Planning & Development-Human Service Levy Funds</i>	<u>34,640,542</u>	<u>36,332,042</u>	<u>25,173,710</u>	<u>11,158,332</u>
Human Services Levy B (6.03 Mill) Subfund				
<i>Human Services Planning & Development-Human Service Levy Funds</i>				
Intergovernmental	971,000	930,000	669,551	260,449
Professional Services	1,456,750	2,097,750	2,097,366	384
<i>Total Human Services Planning & Development-Human Service Levy Funds</i>	<u>2,427,750</u>	<u>3,027,750</u>	<u>2,766,917</u>	<u>260,833</u>
Levy Administration Subfund				
<i>Human Services Planning & Development-HSPD Administration</i>				
Salaries	479,542	479,542	398,546	80,996
Fringe Benefits	168,182	168,182	131,359	36,823
Operating Expenses	36,199	32,459	30,143	2,316
Travel & Training	19,134	19,134	12,618	6,516
Professional Services	32,174	70,964	32,912	38,052
Maintenance & Repair Services	1,000	1,000		1,000
Communications	9,800	11,887	11,559	328
Insurance	10,881	13,744	13,744	0
<i>Total Human Services Planning & Development-HSPD Administration</i>	<u>\$ 756,912</u>	<u>\$ 796,912</u>	<u>\$ 630,881</u>	<u>\$ 166,031</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)

Human Services Levy Funds - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Education Subfund				
<i>Human Services Planning & Development-HSPD</i>				
Administration				
Interfund Transfers	\$ 100,000	\$ 100,000		\$ 100,000
<i>Total Human Services Planning & Development-HSPD</i>				
Administration	100,000	100,000	0	100,000
Supported Services Subfund				
<i>Human Services Planning & Development-Human Service</i>				
Levy Reserve Funds				
Maintenance & Repair Services	25,281	25,281	25,137	144
<i>Total Human Services Planning & Development- Human</i>				
Service Levy Reserve Funds	25,281	25,281	25,137	144
<i>Total Expenditures</i>	37,950,485	40,281,985	28,596,645	11,685,340
 <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	 92,227,104	 97,616,027	 109,237,020	 11,620,993
Other Financing Sources and Uses:				
Advances out		(2,560,928)	(2,560,928)	0
Transfers in	1,000,000	700,000	840,000	140,000
Transfers out	(102,562,728)	(117,463,737)	(116,532,285)	931,452
<i>Total Other Financing Sources and Uses</i>	(101,562,728)	(119,324,665)	(118,253,213)	1,071,452
 <i>Net Change in Fund Balance</i>	 (9,335,624)	 (21,708,638)	 (9,016,193)	 12,692,445
<i>Fund Balance at Beginning of Year</i>	54,461,596	54,461,596	54,461,596	0
<i>Prior Year Encumbrance Appropriated</i>	1,716,497	1,716,497	1,716,497	0
<i>Fund Balance at End of Year</i>	<u>\$ 46,842,469</u>	<u>\$ 34,469,455</u>	<u>\$ 47,161,900</u>	<u>\$ 12,692,445</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 197,500	\$ 197,500	\$ 132,935	\$ (64,565)
Intergovernmental Revenues	30,919,466	31,471,400	30,436,129	(1,035,271)
Miscellaneous Revenues	649,615	1,747,077	1,116,478	(630,599)
<i>Total Revenues</i>	<u>31,766,581</u>	<u>33,415,977</u>	<u>31,685,542</u>	<u>(1,730,435)</u>
Expenditures:				
<i>Social Services</i>				
Children Services Subfund				
<i>Job and Family Services- Child Services Division (CSD)</i>				
Operating Expenses	80,750	66,234	59,532	6,702
Travel & Training	11,200	3,362	3,362	0
Professional Services	345,192	196,786	176,155	20,631
<i>Total Job and Family Services- Child Services Division (CSD)</i>	<u>437,142</u>	<u>266,382</u>	<u>239,049</u>	<u>27,333</u>
<i>Job and Family Services- Adoption Services</i>				
Professional Services	1,953,087	1,876,882	1,874,875	2,007
<i>Total Job and Family Services- Adoption Services</i>	<u>1,953,087</u>	<u>1,876,882</u>	<u>1,874,875</u>	<u>2,007</u>
<i>Job and Family Services-CSD Direct Services & Contracts</i>				
Operating Expenses	76,270	20,123	8,471	11,652
Travel & Training	1,000	898	898	0
Professional Services	942,078	621,956	545,555	76,401
Communications		460	460	0
Interfund Transfers	27,805,855	28,405,995	28,405,995	0
Capital Outlays	8,452	8,452		8,452
<i>Total Job and Family Services- CSD Direct Services & Contracts</i>	<u>28,833,655</u>	<u>29,057,884</u>	<u>28,961,379</u>	<u>96,505</u>
<i>Job and Family Services-Foster Care Placement Costs</i>				
Operating Expenses	349,700	225,393	172,720	52,673
Professional Services	35,221,117	40,411,849	40,101,725	310,124
<i>Total Job and Family Services- Foster Care Placement Costs</i>	<u>35,570,817</u>	<u>40,637,242</u>	<u>40,274,445</u>	<u>362,797</u>
<i>Job and Family Services-Prosecutor's Office</i>				
Fringe Benefits	5,000	2,130	2,130	0
Operating Expenses		4,395	4,056	339
Travel & Training	500	500	134	366
Public Utility Services	31,311	12,311	488	11,823
Professional Services	3,250	2,150	308	1,842
Interfund Transfers	1,397,316	1,531,065	1,524,708	6,357
Capital Outlays		11,856	11,856	0
<i>Total Job and Family Services- Prosecutor's Office</i>	<u>1,437,377</u>	<u>1,564,407</u>	<u>1,543,680</u>	<u>20,727</u>
<i>Total Expenditures</i>	<u>\$ 68,232,078</u>	<u>\$ 73,402,797</u>	<u>\$ 72,893,428</u>	<u>\$ 509,369</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)

Children Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	\$ (36,465,497)	\$ (39,986,820)	\$ (41,207,886)	\$ (1,221,066)
Other Financing Sources and Uses:				
Transfers in	35,041,026	38,041,026	40,041,026	2,000,000
<i>Total Other Financing Sources and Uses</i>	35,041,026	38,041,026	40,041,026	2,000,000
<i>Net Change in Fund Balance</i>	(1,424,471)	(1,945,794)	(1,166,860)	778,934
<i>Fund Balance at Beginning of Year</i>	2,501,733	2,501,733	2,501,733	0
<i>Prior Year Encumbrance Appropriated</i>	1,456,972	1,456,972	1,456,972	0
<i>Fund Balance at End of Year</i>	<u>\$ 2,534,234</u>	<u>\$ 2,012,911</u>	<u>\$ 2,791,845</u>	<u>\$ 778,934</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 8,300,000	\$ 8,300,000	\$ 4,365,972	\$ (3,934,028)
Intergovernmental Revenues	285,000	285,000	193,981	(91,019)
<i>Total Revenues</i>	<u>8,585,000</u>	<u>8,585,000</u>	<u>4,559,953</u>	<u>(4,025,047)</u>
Expenditures:				
<i>General Government</i>				
Real Estate Assessment Subfund				
Salaries	2,907,344	2,907,344	2,601,311	306,033
Fringe Benefits	1,058,016	1,058,016	900,741	157,275
Operating Expenses	165,654	180,654	174,830	5,824
Travel & Training	34,900	34,900	13,750	21,150
Professional Services	3,764,042	3,418,993	1,692,283	1,726,710
Maintenance & Repair Services	427,771	729,596	436,345	293,251
Communications	230,000	258,000	246,347	11,653
Insurance	6,000	6,224	6,224	0
Capital Outlays	1,000,000	1,000,000	60,911	939,089
<i>Total Expenditures</i>	<u>9,593,727</u>	<u>9,593,727</u>	<u>6,132,742</u>	<u>3,460,985</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,008,727)	(1,008,727)	(1,572,789)	(564,062)
<i>Fund Balance at Beginning of Year</i>	9,546,958	9,546,958	9,546,958	0
<i>Prior Year Encumbrance Appropriated</i>	386,210	386,210	386,210	0
<i>Fund Balance at End of Year</i>	<u>\$ 8,924,441</u>	<u>\$ 8,924,441</u>	<u>\$ 8,360,379</u>	<u>\$ (564,062)</u>

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 2,133,286	\$ 2,133,286	\$ 1,898,445	\$ (234,841)
Intergovernmental Revenues	11,645,066	12,620,066	12,153,622	(466,444)
Miscellaneous Revenues	344,000	344,000	277,669	(66,331)
<i>Total Revenues</i>	<u>14,122,352</u>	<u>15,097,352</u>	<u>14,329,736</u>	<u>(767,616)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Child Support Enforcement Agency Subfund				
<i>Job and Family Services - Child Support Enforcement Agency</i>				
Salaries	8,053,855	8,037,355	7,481,739	555,616
Fringe Benefits	3,622,937	3,606,963	3,272,724	334,239
Operating Expenses	948,273	951,273	928,713	22,560
Travel & Training	48,750	44,750	30,981	13,769
Public Utility Services	281,548	599,548	436,746	162,802
Professional Services	160,021	183,995	123,894	60,101
Maintenance & Repair Services	162,384	159,384	145,037	14,347
Communications	146,700	148,200	137,152	11,048
Interfund Transfers	1,963,000	2,593,000	2,355,357	237,643
Capital Outlays	10,622	10,622	5,622	5,000
<i>Total Job and Family Services - Child Support Enforcement Agency</i>	<u>15,398,090</u>	<u>16,335,090</u>	<u>14,917,965</u>	<u>1,417,125</u>
<i>Job and Family Services - CSEA Contracts</i>				
Professional Services	79,020	90,020	87,390	2,630
Interfund Transfers	3,475,952	3,502,952	2,983,608	519,344
<i>Total Job and Family Services - CSEA Contracts</i>	<u>3,554,972</u>	<u>3,592,972</u>	<u>3,070,998</u>	<u>521,974</u>
<i>Total Expenditures</i>	<u>18,953,062</u>	<u>19,928,062</u>	<u>17,988,963</u>	<u>1,939,099</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(4,830,710)</u>	<u>(4,830,710)</u>	<u>(3,659,227)</u>	<u>1,171,483</u>
Other Financing Sources and Uses:				
Transfers in	2,800,000	2,800,000	2,779,251	(20,749)
<i>Total Other Financing Sources and Uses:</i>	<u>2,800,000</u>	<u>2,800,000</u>	<u>2,779,251</u>	<u>(20,749)</u>
<i>Net Change in Fund Balance</i>	<u>(2,030,710)</u>	<u>(2,030,710)</u>	<u>(879,976)</u>	<u>1,150,734</u>
<i>Fund Balance at Beginning of Year</i>	<u>4,064,718</u>	<u>4,064,718</u>	<u>4,064,718</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>904,670</u>	<u>904,670</u>	<u>904,670</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 2,938,678</u>	<u>\$ 2,938,678</u>	<u>\$ 4,089,412</u>	<u>\$ 1,150,734</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 967,434	\$ 1,069,770	\$ 724,356	\$ (345,414)
Intergovernmental Revenues	50,939,504	50,939,504	39,306,288	(11,633,216)
Miscellaneous Revenues	30,945,362	31,968,844	31,889,317	(79,527)
<i>Total Revenues</i>	<u>82,852,300</u>	<u>83,978,118</u>	<u>71,919,961</u>	<u>(12,058,157)</u>
Expenditures:				
<i>Social Services</i>				
<i>Job and Family Services Subfund</i>				
<i>Job and Family Services - Shared Cost Pool</i>				
Salaries	3,087,437	2,819,507	2,819,507	0
Fringe Benefits	1,232,406	1,059,510	1,059,510	0
Operating Expenses	2,783,766	3,146,782	3,080,081	66,701
Travel & Training	109,314	61,860	59,662	2,198
Public Utility Services	105,494	87,520	60,627	26,893
Professional Services	3,101,513	2,937,050	2,862,291	74,759
Maintenance & Repair Services	157,470	31,791	30,850	941
Communications	102,919	109,773	83,628	26,145
Interfund Transfers	20,000	478	478	0
Capital Outlays	482,365	428,677	424,833	3,844
<i>Total Job and Family Services- Shared Cost Pool</i>	<u>11,182,684</u>	<u>10,682,948</u>	<u>10,481,467</u>	<u>201,481</u>
<i>Job and Family Services - Family Assistance Division (FAD)</i>				
Salaries	17,494,903	15,171,250	15,171,250	0
Fringe Benefits	8,087,396	6,700,486	6,699,809	677
Operating Expenses	2,810,727	2,754,974	2,751,662	3,312
Travel & Training	56,800	38,781	38,781	0
Public Utility Services	742,561	442,852	392,518	50,334
Professional Services	342,197	355,843	345,637	10,206
Maintenance & Repair Services	74,259	29,145	22,731	6,414
Communications	199,115	240,045	240,043	2
Interfund Transfers	130,000	152,589	150,803	1,786
Capital Outlays		2,466	2,466	0
<i>Total Job and Family Services - Family Assistance Division (FAD)</i>	<u>\$ 29,937,958</u>	<u>\$ 25,888,431</u>	<u>\$ 25,815,700</u>	<u>\$ 72,731</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Job and Family Services - Child Care Quality</i>				
Operating Expenses	\$	\$ 256	\$ 256	\$ 0
Professional Services	10,000	1,877	562	1,315
<i>Total Job and Family Services - Child Care Quality</i>	10,000	2,133	818	1,315
<i>Job and Family Services - Food Assistance Education & Training</i>				
Professional Services	183,698	159,668	132,115	27,553
<i>Total Job and Family Services - Food Assistance Education & Training</i>	183,698	159,668	132,115	27,553
<i>Job and Family Services - Medicaid NET Transportation</i>				
Professional Services	6,298,713	3,232,104	2,552,282	679,822
<i>Total Job and Family Services- Medicaid NET Transportation</i>	6,298,713	3,232,104	2,552,282	679,822
<i>Job and Family Services - TANF Contracts & Direct Services</i>				
Travel & Training	1,000			0
Professional Services	4,586,842	3,085,470	2,364,328	721,142
Interfund Transfers	250,000	64,590	64,590	0
<i>Total Job and Family Services- TANF Contracts & Direct Services</i>	4,837,842	3,150,060	2,428,918	721,142
<i>Job and Family Services - Title XX Block Grant</i>				
Professional Services	216,632	246,632	207,706	38,926
<i>Total Job and Family Services- Title XX Block Grant</i>	216,632	246,632	207,706	38,926
<i>Job and Family Services - Children Services Division (CSD)</i>				
Salaries	18,124,616	17,975,680	17,975,680	0
Fringe Benefits	7,585,864	7,198,808	7,198,687	121
Operating Expenses	225,660	165,136	156,949	8,187
Travel & Training	853,488	791,482	758,278	33,204
Public Utility Services	567,581	522,045	438,711	83,334
Professional Services	552,590	460,135	408,369	51,766
Maintenance & Repair Services	165,777	129,629	95,572	34,057
Communications	110,687	82,314	82,305	9
Interfund Transfers	868,800	953,634	953,634	0
Capital Outlays	177,000	195,838	188,929	6,909
<i>Total Job and Family Services- Children Services Division (CSD)</i>	29,232,063	28,474,701	28,257,114	217,587
<i>Job and Family Services - Wendy's Wonderful Kids</i>				
Salaries	285,543	295,029	295,026	3
Fringe Benefits	127,330	125,686	125,686	0
Operating Expenses	1,600			0
Travel & Training	33,500	36,247	36,247	0
Professional Services	10,000	5,797	5,797	0
Maintenance & Repair Services	500			0
<i>Total Job and Family Services- Wendy's Wonderful Kids</i>	\$ 458,473	\$ 462,759	\$ 462,756	\$ 3

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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Business Services - Development Services</i>				
Salaries	\$ 316,871	\$ 277,004	\$ 277,004	\$ 0
Fringe Benefits	134,532	126,656	126,031	625
Operating Expenses	50,550	42,378	42,217	161
Travel & Training	31,200	4,678	4,000	678
Professional Services	46,100	23,815	23,402	413
Communications	5,700	4,030	4,001	29
Interfund Transfers	25,900	514	514	0
Capital Outlays		5,008	5,008	0
<i>Total Business Services - Development Services</i>	<u>610,853</u>	<u>484,083</u>	<u>482,177</u>	<u>1,906</u>
<i>Workforce Development - Workforce Development</i>				
Salaries	861,946	861,870	861,870	0
Fringe Benefits	263,402	285,279	285,279	0
Operating Expenses	462,707	700,816	700,816	0
Travel & Training	56,215	47,709	39,662	8,047
Professional Services	188,940	481,760	481,472	288
Maintenance & Repair Services	40,832	40,484	37,947	2,537
Communications	27,563	31,343	31,261	82
Capital Outlays	22,266	24,357	24,357	0
<i>Total Workforce Development - Workforce Development</i>	<u>1,923,871</u>	<u>2,473,618</u>	<u>2,462,664</u>	<u>10,954</u>
<i>Workforce Development - Business Services</i>				
Salaries	1,198,842	1,138,096	1,138,096	0
Fringe Benefits	491,007	456,910	456,907	3
Operating Expenses	6,100	8,337	8,153	184
Travel & Training	17,668	39,046	22,044	17,002
Professional Services	232,598	141,070	89,787	51,283
Communications	14,600	14,600	12,888	1,712
Insurance	2,500	2,250	2,247	3
Capital Outlays		465		465
<i>Total Workforce Development - Business Services</i>	<u>1,963,315</u>	<u>1,800,774</u>	<u>1,730,122</u>	<u>70,652</u>
<i>Workforce Development - Youth Services</i>				
Salaries	1,267,959	1,212,664	1,212,664	0
Fringe Benefits	417,215	441,862	441,862	0
Operating Expenses	1,121,530	1,121,530	997,088	124,442
Travel & Training	44,783	44,783	28,319	16,464
Professional Services	529,759	529,159	384,427	144,732
Communications	16,600	16,600	13,311	3,289
Interfund Transfers		600	600	0
<i>Total Workforce Development - Youth Services</i>	<u>\$ 3,397,846</u>	<u>\$ 3,367,198</u>	<u>\$ 3,078,271</u>	<u>\$ 288,927</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)

Job and Family Services - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Workforce Development - Talent</i>				
Salaries	\$ 722,072	\$ 609,217	\$ 609,217	\$ 0
Fringe Benefits	251,642	223,959	223,824	135
Operating Expenses	20,025	17,525	10,102	7,423
Travel & Training	16,700	18,618	13,050	5,568
Professional Services	238,722	382,442	353,288	29,154
Maintenance & Repair Services	35,190	32,190	17,491	14,699
Communications	7,300	6,844	5,550	1,294
Capital Outlays		4,038	4,035	3
<i>Total Workforce Development - Talent</i>	<u>1,291,651</u>	<u>1,294,833</u>	<u>1,236,557</u>	<u>58,276</u>
<i>Total Expenditures</i>	<u>91,545,599</u>	<u>81,719,942</u>	<u>79,328,667</u>	<u>2,391,275</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(8,693,299)</u>	<u>2,258,176</u>	<u>(7,408,706)</u>	<u>(9,666,882)</u>
Other Financing Sources and Uses:				
Transfers in	<u>4,175,050</u>	<u>5,447,449</u>	<u>6,698,019</u>	<u>1,250,570</u>
<i>Total Other Financing Sources and Uses</i>	<u>4,175,050</u>	<u>5,447,449</u>	<u>6,698,019</u>	<u>1,250,570</u>
<i>Net Change in Fund Balance</i>	<u>(4,518,249)</u>	<u>7,705,625</u>	<u>(710,687)</u>	<u>(8,416,312)</u>
<i>Fund Balance at Beginning of Year</i>	<u>3,845,235</u>	<u>3,845,235</u>	<u>3,845,235</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>3,132,744</u>	<u>3,132,744</u>	<u>3,132,744</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 2,459,730</u>	<u>\$ 14,683,604</u>	<u>\$ 6,267,292</u>	<u>\$ (8,416,312)</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 150,000	\$ 150,000	\$ 98,872	\$ (51,128)
Intergovernmental Revenues	250,000	250,000	132,158	(117,842)
Miscellaneous Revenues	105,000	105,000	152,186	47,186
<i>Total Revenues</i>	<u>505,000</u>	<u>505,000</u>	<u>383,216</u>	<u>(121,784)</u>
Expenditures:				
<i>Social Services</i>				
ADAMHS Board Operating SubFund				
Salaries	2,724,441	2,424,441	2,392,509	31,932
Fringe Benefits	956,619	956,619	866,040	90,579
Operating Expenses	471,544	471,544	454,659	16,885
Travel & Training	207,850	155,100	136,373	18,727
Public Utility Services	45,509	45,509	27,540	17,969
Professional Services	23,553,675	25,065,963	22,393,624	2,672,339
Maintenance & Repair Services	552,160	544,910	500,359	44,551
Communications	15,715	25,715	25,086	629
Insurance	16,000	39,098	39,098	0
Interfund Transfers	50,000	50,000	18,267	31,733
Capital Outlays	67,377	38,279	11,110	27,169
<i>Total Expenditures</i>	<u>28,660,890</u>	<u>29,817,178</u>	<u>26,864,665</u>	<u>2,952,513</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(28,155,890)</u>	<u>(29,312,178)</u>	<u>(26,481,449)</u>	<u>2,830,729</u>
Other Financing Sources and Uses:				
Advances in		2,560,928	2,560,928	0
Transfers in	21,360,510	23,360,510	23,168,201	(192,309)
<i>Total Other Financing Sources and Uses:</i>	<u>21,360,510</u>	<u>25,921,438</u>	<u>25,729,129</u>	<u>(192,309)</u>
<i>Net Change in Fund Balance</i>	<u>(6,795,380)</u>	<u>(3,390,740)</u>	<u>(752,320)</u>	<u>2,638,420</u>
<i>Fund Balance at Beginning of Year</i>	<u>2,583,310</u>	<u>2,583,310</u>	<u>2,583,310</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>4,374,282</u>	<u>4,374,282</u>	<u>4,374,282</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 162,212</u>	<u>\$ 3,566,852</u>	<u>\$ 6,205,272</u>	<u>\$ 2,638,420</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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 262,160	\$ 262,160	\$ 235,699	\$ (26,461)
Fines and Forfeitures	332,000	332,000	204,119	(127,881)
Intergovernmental Revenues	4,523,063	4,523,063	4,506,840	(16,223)
Investment Earnings	276,211	276,211	932,245	656,034
Miscellaneous Revenues	53,851	53,851	252,495	198,644
Other Taxes	8,466,567	8,466,567	9,092,579	626,012
Special Assessments			34,082	34,082
<i>Total Revenues</i>	<u>13,913,852</u>	<u>13,913,852</u>	<u>15,258,059</u>	<u>1,344,207</u>
Expenditures:				
<i>Environment & Public Works</i>				
Motor Vehicle License Tax 25% Discretionary Subfund				
<i>Engineer - Engineer Trust & Agency Funds</i>				
Miscellaneous – Trust & Agency	<u>167,123</u>	<u>1,466,123</u>	<u>1,299,000</u>	<u>167,123</u>
<i>Total Engineer - Engineer Trust & Agency Funds</i>	<u>167,123</u>	<u>1,466,123</u>	<u>1,299,000</u>	<u>167,123</u>
Motor Vehicle License Tax 75% PASS Back Subfund				
<i>Engineer - Engineer Trust & Agency Funds</i>				
Miscellaneous – Trust & Agency	<u>2,321,241</u>	<u>2,321,241</u>	<u>990,457</u>	<u>1,330,784</u>
<i>Total Engineer - Engineer Trust & Agency Funds</i>	<u>2,321,241</u>	<u>2,321,241</u>	<u>990,457</u>	<u>1,330,784</u>
Ditch Maintenance Villages of Miami Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	<u>4,794</u>	<u>4,794</u>	<u>41</u>	<u>4,753</u>
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<u>4,794</u>	<u>4,794</u>	<u>41</u>	<u>4,753</u>
Ditch Maintenance Chimney Springs Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	<u>3,231</u>	<u>3,231</u>	<u>116</u>	<u>3,115</u>
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<u>3,231</u>	<u>3,231</u>	<u>116</u>	<u>3,115</u>
Ditch Maintenance Wolfe Creek Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	<u>5,234</u>	<u>5,234</u>	<u>2,519</u>	<u>2,715</u>
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<u>5,234</u>	<u>5,234</u>	<u>2,519</u>	<u>2,715</u>
Ditch Maintenance Kingery Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	<u>8,877</u>	<u>8,877</u>	<u>6,826</u>	<u>2,051</u>
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<u>8,877</u>	<u>8,877</u>	<u>6,826</u>	<u>2,051</u>
Ditch Maintenance Kingery North Waterway Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	<u>2,675</u>	<u>2,675</u>	<u>410</u>	<u>2,265</u>
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	<u>\$ 2,675</u>	<u>\$ 2,675</u>	<u>\$ 410</u>	<u>\$ 2,265</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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maintenance Horning Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	\$ 4,734	\$ 4,500	\$ 4,500	\$ 0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	4,734	4,500	4,500	0
Ditch Maintenance Routsong Subfund				
<i>Engineer - Engineer Ditch Maintenance</i>				
Operating Expenses	2,000	2,000		2,000
Maintenance & Repair Services	1,400	1,400		1,400
<i>Total Engineer - Engineer Ditch Maintenance</i>	3,400	3,400	0	3,400
Ditch Maintenance Tom's Run Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	8,025	10,794	10,794	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	8,025	10,794	10,794	0
Ditch Maintenance Wysong Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	3,953	6,446	6,446	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,953	6,446	6,446	0
Ditch Maintenance Marshall Sweet Potato Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	15,130	15,130	2,453	12,677
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	15,130	15,130	2,453	12,677
Ditch Maintenance Swamp Creek Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	9,149	17,500	17,500	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	9,149	17,500	17,500	0
Ditch Maintenance Mohler Joint County Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	40,983	40,983	14,416	26,567
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	40,983	40,983	14,416	26,567
Ditch Maintenance Pleasant Plain Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	3,175	3,175	275	2,900
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,175	3,175	275	2,900
Ditch Maintenance Arlington Drain Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	803	803	41	762
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	\$ 803	\$ 803	\$ 41	\$ 762

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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maintenance Shafer Carr Ditch Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	\$ 2,675	\$ 2,675	\$ 2,252	\$ 423
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	2,675	2,675	2,252	423
Ditch Maintenance Wolf Creek North Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	1,761	1,761	200	1,561
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	1,761	1,761	200	1,561
Ditch Maintenance Butternut Volunteer Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	4,276	6,200	6,200	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	4,276	6,200	6,200	0
Ditch Maintenance Wolf Creek North Tile Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	482	482	241	241
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	482	482	241	241
Ditch Maintenance Waitman North Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	749	749	134	615
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	749	749	134	615
Ditch Maintenance Keeneland Drive Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	118	118	41	77
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	118	118	41	77
Ditch Maintenance Hardin West Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	2,217	2,217	79	2,138
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	2,217	2,217	79	2,138
Ditch Maintenance Manning Road Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	1,391	1,391	140	1,251
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	1,391	1,391	140	1,251
Ditch Maintenance Tom's Run West Group Drain Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	2,858	2,858	52	2,806
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	\$ 2,858	\$ 2,858	\$ 52	\$ 2,806

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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Ditch Maintenance Lutheran Road Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	\$ 4,439	\$ 4,439	\$ 219	\$ 4,220
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	4,439	4,439	219	4,220
Ditch Maintenance Little Farms Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	3,671	3,671	1,575	2,096
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,671	3,671	1,575	2,096
Ditch Maintenance Wylie Joint County Ditch Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	12,468	12,468	245	12,223
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	12,468	12,468	245	12,223
Ditch Maintenance Dodson Road Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	3,841	3,841	1,798	2,043
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	3,841	3,841	1,798	2,043
Ditch Maintenance Springs Run West Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	4,275	8,500	8,500	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	4,275	8,500	8,500	0
Ditch Maintenance Strunks Group Subfund				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays	8,882	8,882	302	8,580
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	8,882	8,882	302	8,580
Ditch Maintenance North Clayton Road				
<i>Soil & Water Conservation - Soil & Water Maintenance</i>				
Capital Outlays		2,322	2,322	0
<i>Total Soil & Water Conservation - Soil & Water Maintenance</i>	0	2,322	2,322	0
Engineer - Engineering and Facilities				
Statutory Salaries	135,797	135,797	134,684	1,113
Salaries	3,754,998	3,754,998	3,066,665	688,333
Fringe Benefits	1,295,050	1,295,050	1,050,862	244,188
Operating Expenses	332,892	332,892	236,927	95,965
Travel & Training	137,038	137,038	90,153	46,885
Public Utility Services	236,896	238,751	165,229	73,522
Professional Services	304,201	304,201	188,381	115,820
Maintenance & Repair Services	299,667	297,812	77,343	220,469
Communications	1,200	1,200	1,200	0
Insurance	230,000	320,366	320,366	0
Capital Outlays	118,461	138,461	51,773	86,688
<i>Total Engineer - Engineering and Facilities</i>	\$ 6,846,200	\$ 6,956,566	\$ 5,383,583	\$ 1,572,983

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)

Road Auto and Gas - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineer - Infrastructure and Fleet</i>				
Salaries	\$ 4,090,335	\$ 4,090,335	\$ 3,431,858	\$ 658,477
Fringe Benefits	1,684,327	1,684,327	1,485,903	198,424
Operating Expenses	2,486,565	2,511,612	2,041,075	470,537
Travel & Training	29,760	29,502	21,160	8,342
Public Utility Services	6,124	6,124	5,000	1,124
Professional Services	214,755	224,966	149,962	75,004
Maintenance & Repair Services	164,501	164,501	106,394	58,107
Communications	65,990	65,990	33,837	32,153
Capital Outlays	2,007,104	1,982,104	1,164,499	817,605
Debt Service	309,963	309,963	142,449	167,514
<i>Total Engineer - Infrastructure and Fleet</i>	<u>11,059,424</u>	<u>11,069,424</u>	<u>8,582,137</u>	<u>2,487,287</u>
<i>Total Expenditures</i>	<u>20,562,254</u>	<u>22,003,470</u>	<u>16,345,814</u>	<u>5,657,656</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(6,648,402)</u>	<u>(8,089,618)</u>	<u>(1,087,755)</u>	<u>7,001,863</u>
Other Financing Sources and Uses:				
Transfers in			5,457	5,457
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>5,457</u>	<u>5,457</u>
<i>Net Change in Fund Balance</i>	(6,648,402)	(8,089,618)	(1,082,298)	7,007,320
<i>Fund Balance at Beginning of Year</i>	18,046,455	18,046,455	18,046,455	0
<i>Prior Year Encumbrance Appropriated</i>	<u>1,231,707</u>	<u>1,231,707</u>	<u>1,231,707</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 12,629,760</u>	<u>\$ 11,188,544</u>	<u>\$ 18,195,864</u>	<u>\$ 7,007,320</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 7,471,843	\$ 7,471,843	\$ 7,294,728	\$ (177,115)
Intergovernmental Revenues	16,567,937	17,191,055	16,401,357	(789,698)
Miscellaneous Revenues			5,280	5,280
<i>Total Revenues</i>	<u>24,039,780</u>	<u>24,662,898</u>	<u>23,701,365</u>	<u>(961,533)</u>
Expenditures:				
<i>Judicial & Law Enforcement</i>				
Regional Dispatch Subfund				
<i>Sheriff - Administrative Support Services</i>				
Salaries	6,343,822	7,142,844	7,096,726	46,118
Fringe Benefits	2,346,625	2,195,183	2,179,929	15,254
Operating Expenses	581,374	557,913	557,913	0
Travel & Training	4,780	24,908	24,908	0
Public Utility Services	2,000	154	154	0
Professional Services	129,706	248,334	237,058	11,276
Maintenance & Repair Services	777,817	706,714	705,733	981
Communications	217,784	213,054	185,669	27,385
Insurance	15,000	17,650	17,650	0
Capital Outlays	22,083	32,674	32,093	581
<i>Total Sheriff - Administrative Support Services</i>	<u>10,440,991</u>	<u>11,139,428</u>	<u>11,037,833</u>	<u>101,595</u>
Regional Dispatch Capital Set Aside Subfund				
<i>Sheriff - Administrative Support Services</i>				
Capital Outlays	435,105	610,105	344,370	265,735
<i>Total Sheriff - Administrative Support Services</i>	<u>435,105</u>	<u>610,105</u>	<u>344,370</u>	<u>265,735</u>
Sheriff Overtime Reimbursement Subfund				
<i>Sheriff - Administrative Support Services</i>				
Salaries	150,000	470,000	444,458	25,542
Fringe Benefits	29,325	104,380	100,966	3,414
Operating Expenses	9,000	2,440	2,440	0
Maintenance & Repair Services	5,000			0
Insurance	500	359	359	0
<i>Total Sheriff - Administrative Support Services</i>	<u>193,825</u>	<u>577,179</u>	<u>548,223</u>	<u>28,956</u>
Sheriff CSB Security Contract Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	190,574	211,094	209,893	1,201
Fringe Benefits	89,813	80,313	77,511	2,802
Intergovernmental	26,873	26,873	26,873	0
Communications	240	120	120	0
Insurance	250	370	352	18
<i>Total Sheriff - Jail Support Services</i>	<u>\$ 307,750</u>	<u>\$ 318,770</u>	<u>\$ 314,749</u>	<u>\$ 4,021</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff Child Support Security Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	\$ 99,286	\$ 92,886	\$ 88,636	\$ 4,250
Fringe Benefits	46,114	46,114	43,976	2,138
Intergovernmental	13,436	13,436	13,436	0
Communications	120	120	60	60
Insurance	250	250	147	103
<i>Total Sheriff - Jail Support Services</i>	<u>159,206</u>	<u>152,806</u>	<u>146,255</u>	<u>6,551</u>
Sheriff Public Health Security Contract Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	92,299	92,299	91,975	324
Fringe Benefits	44,731	44,731	25,165	19,566
Intergovernmental	13,436	13,436	13,436	0
Communications	120	120	60	60
Insurance	250	250	125	125
<i>Total Sheriff - Jail Support Services</i>	<u>150,836</u>	<u>150,836</u>	<u>130,761</u>	<u>20,075</u>
Sheriff Job Center Security Contract Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	90,624	100,624	99,599	1,025
Fringe Benefits	44,420	30,520	29,255	1,265
Intergovernmental	13,436	13,436	13,436	0
Communications	120	120	60	60
Insurance	250	250	132	118
<i>Total Sheriff - Jail Support Services</i>	<u>148,850</u>	<u>144,950</u>	<u>142,482</u>	<u>2,468</u>
Dayton Municipal Court Security Contract				
<i>Sheriff - Jail Support Services</i>				
Salaries	814,607	733,680	733,680	0
Fringe Benefits	369,617	325,544	315,956	9,588
Operating Expenses	63	63		63
Intergovernmental	119,905	119,905	119,905	0
Communications	2,880	480	480	0
Insurance	13,333	13,333	13,333	0
Capital Outlays	46,091	46,091	46,091	0
<i>Total Sheriff - Jail Support Services</i>	<u>1,366,496</u>	<u>1,239,096</u>	<u>1,229,445</u>	<u>9,651</u>
Merrimac Security Contract				
<i>Sheriff - Jail Support Services</i>				
Salaries		77,153	77,153	0
Fringe Benefits		29,080	29,080	0
Intergovernmental		15,684	15,684	0
Communications		60	60	0
Insurance		4,208	4,208	0
<i>Total Sheriff - Jail Support Services</i>	<u>\$ 0</u>	<u>\$ 126,185</u>	<u>\$ 126,185</u>	<u>\$ 0</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, 2024

(Cont'd.)

	Budgeted Amounts				Variance with Final Budget Positive
	Original	Final	Actual Amounts		(Negative)
Sheriff Harrison Township Contract Subfund					
Sheriff - Community Support Services					
Salaries	\$ 3,183,807	\$ 3,170,949	\$ 3,170,949	\$	0
Fringe Benefits	1,332,354	1,212,355	1,186,104		26,251
Operating Expenses	15,000	302,974	293,474		9,500
Intergovernmental	200,000	200,000	200,000		0
Professional Services	767,889	682,889	680,792		2,097
Communications	76,308	74,165	53,911		20,254
Insurance	139,221	139,221	134,185		5,036
Total Sheriff - Community Support Services	5,714,579	5,782,553	5,719,415		63,138
Sheriff Jefferson Township Contract Subfund					
Sheriff - Community Support Services					
Salaries	560,494	540,494	532,107		8,387
Fringe Benefits	268,110	248,110	228,679		19,431
Operating Expenses	36,525	150,712	141,682		9,030
Professional Services	169,839	169,839	144,587		25,252
Communications	9,394	9,394	6,238		3,156
Insurance	25,969	25,969	25,010		959
Total Sheriff - Community Support Services	1,070,331	1,144,518	1,078,303		66,215
Contract					
Sheriff - Community Support Services					
Salaries	168,482				0
Fringe Benefits	91,649	7,673	5,615		2,058
Operating Expenses	16	76,435	76,420		15
Communications	240				0
Insurance	6,406				0
Total Sheriff - Community Support Services	266,793	84,108	82,035		2,073
Sheriff Washington Township Contract Subfund					
Sheriff - Community Support Services					
Salaries	3,396,965	3,246,965	3,213,233		33,732
Fringe Benefits	1,437,556	1,287,556	1,260,590		26,966
Operating Expenses	15,000	123,090	122,977		113
Intergovernmental	200,000	200,000	200,000		0
Professional Services	278,724	253,338	253,338		0
Communications	65,842	44,842	34,481		10,361
Insurance	134,613	122,843	122,843		0
Total Sheriff - Community Support Services	5,528,700	5,278,634	5,207,462		71,172
Sheriff Northland Village Contract Subfund					
Sheriff - Community Support Services					
Salaries	179,021	179,021	150,162		28,859
Fringe Benefits	83,707	63,707	48,688		15,019
Operating Expenses		59,373	59,373		0
Communications	240	240	120		120
Insurance	6,574	6,574	6,574		0
Total Sheriff - Community Support Services	\$ 269,542	\$ 308,915	\$ 264,917	\$	43,998

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)

Sheriff Contracts - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff Recycle Ohio Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	\$ 168,819	\$ 168,819	\$ 157,768	\$ 11,051
Fringe Benefits	91,526	91,526	83,848	7,678
Intergovernmental	13,705	13,705	13,705	0
Communications	540	540	120	420
Insurance	1,000	1,000	255	745
<i>Total Sheriff - Community Support Services</i>	<u>275,590</u>	<u>275,590</u>	<u>255,696</u>	<u>19,894</u>
Sheriff ODOT Litter Contract Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	93,690	93,690	66,168	27,522
Fringe Benefits	46,021	46,021	39,387	6,634
Communications	240	240	60	180
Insurance	3,424	3,424	114	3,310
<i>Total Sheriff - Community Support Services</i>	<u>143,375</u>	<u>143,375</u>	<u>105,729</u>	<u>37,646</u>
Sheriff Centerville Wash Park Overtime Subfund				
<i>Sheriff - Community Support Services</i>				
Salaries	9,000			0
Fringe Benefits	1,980			0
Operating Expenses		28	28	0
Insurance	20			0
<i>Total Sheriff - Community Support Services</i>	<u>11,000</u>	<u>28</u>	<u>28</u>	<u>0</u>
<i>Total Expenditures</i>	<u>26,482,969</u>	<u>27,477,076</u>	<u>26,733,888</u>	<u>743,188</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(2,443,189)</u>	<u>(2,814,178)</u>	<u>(3,032,523)</u>	<u>(218,345)</u>
Other Financing Sources and Uses:				
Advances in			2,074	2,074
Transfers in	3,074,000	3,074,000	2,722,904	(351,096)
Transfers out	(564,000)	(212,904)	(212,904)	0
<i>Total Other Financing Sources and Uses</i>	<u>2,510,000</u>	<u>2,861,096</u>	<u>2,512,074</u>	<u>(349,022)</u>
<i>Net Change in Fund Balance</i>	66,811	46,918	(520,449)	(567,367)
<i>Fund Balance at Beginning of Year</i>	5,525,939	5,525,939	5,525,939	0
<i>Prior Year Encumbrance Appropriated</i>	339,363	339,363	339,363	0
<i>Fund Balance at End of Year</i>	<u>\$ 5,932,113</u>	<u>\$ 5,912,220</u>	<u>\$ 5,344,853</u>	<u>\$ (567,367)</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,238,212	\$ 4,238,212	\$ 4,293,535	\$ 55,323
<i>Total Revenues</i>	<u>4,238,212</u>	<u>4,238,212</u>	<u>4,293,535</u>	<u>55,323</u>
Expenditures:				
<i>Social Services</i>				
Job Center SubFund				
Operating Expenses	3,350,276	4,055,276	4,049,898	5,378
Public Utility Services	589,292	582,187	286,242	295,945
Professional Services	1,520	1,520	1,279	241
Insurance		7,105	7,100	5
<i>Total Expenditures</i>	<u>3,941,088</u>	<u>4,646,088</u>	<u>4,344,519</u>	<u>301,569</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	297,124	(407,876)	(50,984)	356,892
<i>Fund Balance at Beginning of Year</i>	1,019,615	1,019,615	1,019,615	0
<i>Prior Year Encumbrance Appropriated</i>	97,882	97,882	97,882	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,414,621</u>	<u>\$ 709,621</u>	<u>\$ 1,066,513</u>	<u>\$ 356,892</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 4,316,001	\$ 4,316,001	\$ 3,825,969	\$ (490,032)
Miscellaneous Revenues	4,000	4,000	8,078	4,078
<i>Total Revenues</i>	<u>4,320,001</u>	<u>4,320,001</u>	<u>3,834,047</u>	<u>(485,954)</u>
Expenditures:				
<i>General Government</i>				
Reibold Building Subfund				
<i>Facilities Management - Reibold Building</i>				
Salaries	334,506	334,506	228,534	105,972
Fringe Benefits	133,514	133,514	109,312	24,202
Operating Expenses	190,313	196,813	176,999	19,814
Travel & Training	7,510	7,510	2,248	5,262
Public Utility Services	936,887	940,387	693,486	246,901
Professional Services	355,192	355,192	350,103	5,089
Maintenance & Repair Services	242,470	281,263	240,411	40,852
Communications	32,481	39,981	37,188	2,793
Insurance	57,198	49,699	38,569	11,130
Capital Outlays	55,000	54,999	54,999	0
Budget Control Account	70,000	31,207		31,207
<i>Total Facilities Management - Reibold Building</i>	<u>2,415,071</u>	<u>2,425,071</u>	<u>1,931,849</u>	<u>493,222</u>
<i>Judicial & Law Enforcement</i>				
DayMont Courts Building Subfund				
<i>Facilities Management - DayMont Courts Building</i>				
Salaries	305,555	336,055	333,231	2,824
Fringe Benefits	157,096	161,096	145,078	16,018
Operating Expenses	635,129	704,909	703,855	1,054
Travel & Training	7,000	4,400	4,248	152
Public Utility Services	258,855	262,355	211,624	50,731
Professional Services	54,149	57,149	56,218	931
Maintenance & Repair Services	113,964	170,492	151,610	18,882
Communications	2,316	2,316	1,954	362
Insurance	6,700	9,521	9,517	4
Capital Outlays	25,000	13,471	13,471	0
Budget Control Account	25,000			0
<i>Total Facilities Management - DayMont Courts Building</i>	<u>\$ 1,590,764</u>	<u>\$ 1,721,764</u>	<u>\$ 1,630,806</u>	<u>\$ 90,958</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, 2024

(Cont'd.)

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			
Coroner Crime Lab Building Subfund					
Facilities Management - Coroner Crime Lab Building					
Salaries	\$ 81,890	\$ 106,390	\$ 105,793	\$ 597	
Fringe Benefits	37,837	37,837	35,680	2,157	
Operating Expenses	25,477	25,477	23,901	1,576	
Travel & Training	5,000	5,000	2,248	2,752	
Public Utility Services	211,514	211,514	165,494	46,020	
Professional Services	3,800	21,080	20,602	478	
Maintenance & Repair Services	42,233	92,373	77,738	14,635	
Communications	300	300		300	
Insurance	13,968	13,968	2,990	10,978	
Budget Control Account	80,000	12,580		12,580	
Total Facilities Management - Coroner Crime Lab Building	502,019	526,519	434,446	92,073	
Nicholas Residential Treatment Building Subfund					
Facilities Management - All Other Buildings					
Salaries	37,212	49,212	48,197	1,015	
Fringe Benefits	12,916	12,916	10,749	2,167	
Operating Expenses	157,199	158,599	155,785	2,814	
Travel & Training	1,195	1,195	1,195	0	
Public Utility Services	216,762	199,262	132,488	66,774	
Professional Services	2,516	3,116	2,856	260	
Maintenance & Repair Services	89,242	139,242	111,521	27,721	
Communications	1,700	5,200	4,151	1,049	
Insurance	15,000	15,000	418	14,582	
Budget Control Account	50,000			0	
Total Facilities Management - All Other Buildings	583,742	583,742	467,360	116,382	
Regional Dispatch Center Building Subfund					
Facilities Management - Regional Dispatch Building					
Salaries	14,361	14,911	14,841	70	
Fringe Benefits	6,230	6,580	6,343	237	
Operating Expenses	22,500	22,500	19,357	3,143	
Travel & Training	9,000	9,000	6,248	2,752	
Public Utility Services	189,527	188,627	155,882	32,745	
Professional Services	34,294	34,294	30,336	3,958	
Maintenance & Repair Services	91,607	91,607	78,823	12,784	
Insurance		275	269	6	
Total Facilities Management - Regional Dispatch Building	\$ 367,519	\$ 367,794	\$ 312,099	\$ 55,695	

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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Environment & Public Works				
Spaulding Road Building Subfund				
Facilities Management - Spaulding Road Building				
Operating Expenses	\$ 39,833	\$ 39,833	\$ 36,475	\$ 3,358
Travel & Training	6,195	5,975	5,443	532
Public Utility Services		4,200	4,011	189
Professional Services	42,000	44,800	44,715	85
Maintenance & Repair Services	194,395	187,395	144,521	42,874
Insurance		220	213	7
Total Facilities Management - Spaulding Road Building	282,423	282,423	235,378	47,045
Social Services				
Stillwater Center Contract Subfund				
Facilities Management - Stillwater Center Building				
Salaries	171,705	176,680	175,958	722
Fringe Benefits	87,080	88,155	87,343	812
Operating Expenses	92,676	92,376	64,754	27,622
Travel & Training	5,000	6,500	4,348	2,152
Professional Services	4,200	5,700	5,165	535
Maintenance & Repair Services	148,060	148,060	76,266	71,794
Communications	780	1,080	833	247
Insurance	6,000	81,535	81,531	4
Capital Outlays	55,000	55,000	42,925	12,075
Budget Control Account	15,000	7,450		7,450
Total Facilities Management - Stillwater Center Building	585,501	662,536	539,123	123,413
Children Services Board Contract Subfund				
Facilities Management - Children Services Building				
Salaries	184,860	184,860	138,492	46,368
Fringe Benefits	73,277	73,277	43,149	30,128
Operating Expenses	96,403	100,723	94,075	6,648
Travel & Training	5,000	5,000	2,248	2,752
Professional Services	165,940	168,940	167,925	1,015
Maintenance & Repair Services	54,305	54,305	53,590	715
Communications	1,000	1,000	176	824
Insurance	9,200	30,880	30,878	2
Capital Outlays	60,143	120,343	60,143	60,200
Budget Control Account	80,000	75,680	3,822	71,858
Total Facilities Management - Children Services Building	730,128	815,008	594,498	220,510
Total Expenditures	7,057,167	7,384,857	6,145,559	1,239,298
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,737,166)	\$ (3,064,856)	\$ (2,311,512)	\$ 753,344

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)

Facilities Building Maintenance - Various Subfunds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources and Uses:				
Transfers in	\$ 2,538,800	\$ 2,538,800	\$ 2,363,800	\$ (175,000)
Transfers out	(448,382)	(455,002)	(455,002)	0
<i>Total Other Financing Sources and Uses</i>	<u>2,090,418</u>	<u>2,083,798</u>	<u>1,908,798</u>	<u>(175,000)</u>
 <i>Net Change in Fund Balance</i>	(646,748)	(981,058)	(402,714)	578,344
<i>Fund Balance at Beginning of Year</i>	2,938,958	2,938,958	2,938,958	0
<i>Prior Year Encumbrance Appropriated</i>	869,514	869,514	869,514	0
<i>Fund Balance at End of Year</i>	<u>\$ 3,161,724</u>	<u>\$ 2,827,414</u>	<u>\$ 3,405,758</u>	<u>\$ 578,344</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$ 10,405,055	\$ 10,784,784	\$ 12,087,993	\$ 1,303,209
Fines and Forfeitures	581,200	821,397	804,924	(16,473)
Intergovernmental Revenues	4,187,087	4,271,921	5,741,828	1,469,907
Investment Earnings	286,215	286,215	618,920	332,705
Licenses and Permits	3,375,800	3,375,800	3,856,821	481,021
Miscellaneous Revenues	148,700	148,700	181,561	32,861
Other Taxes	3,800,000	4,569,312	4,100,186	(469,126)
Property Taxes	4,540,000	4,540,000	4,194,328	(345,672)
<i>Total Revenues</i>	<u>27,324,057</u>	<u>28,798,129</u>	<u>31,586,561</u>	<u>2,788,432</u>
Expenditures:				
<i>General Government</i>				
Internet Auction Administration Subfund				
<i>Purchasing & Central Services - Central Services</i>				
Salaries	85,347	85,347	85,200	147
Fringe Benefits	44,456	44,456	39,826	4,630
Operating Expenses	19,200	19,200	14,981	4,219
Public Utility Services	1,000	1,000	396	604
Professional Services	48,041	59,291	44,059	15,232
Maintenance & Repair Services	3,000	3,000	2,013	987
Communications	1,500	1,500	1,334	166
Insurance	1,600	1,600	233	1,367
<i>Total Purchasing & Central Services - Central Services</i>	<u>204,144</u>	<u>215,394</u>	<u>188,042</u>	<u>27,352</u>
Emergency Management Operating Subfund				
<i>Risk Safety & Emergency Management-Emergency Management Agency</i>				
Salaries	221,832	286,730	286,730	0
Fringe Benefits	99,244	101,585	101,151	434
Operating Expenses	215,922	228,076	227,966	110
Travel & Training	2,500	2,461	2,283	178
Professional Services	24,931	29,932	29,740	192
Maintenance & Repair Services	500	784	784	0
Communications	14,513	14,366	14,366	0
Insurance	800	645	645	0
Capital Outlays		11,700	11,700	0
<i>Total Risk Safety & Emergency Management-Emergency Management Agency</i>	<u>\$ 580,242</u>	<u>\$ 676,279</u>	<u>\$ 675,365</u>	<u>\$ 914</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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Auditor License Bureau Deputy Registrar Subfund				
<i>Auditor-Auditor</i>				
Salaries	\$ 144,249	\$ 153,670	\$ 153,670	\$ 0
Fringe Benefits	99,343	89,922	78,378	11,544
Operating Expenses	17,064	17,064	15,561	1,503
Professional Services	2,267	2,267	1,915	352
Communications	200	200	141	59
Insurance	320	320	267	53
<i>Total Auditor-Auditor</i>	<u>263,443</u>	<u>263,443</u>	<u>249,932</u>	<u>13,511</u>
DETAC Treasurer Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	564,401	564,401	496,047	68,354
Fringe Benefits	192,691	192,691	162,899	29,792
Operating Expenses	17,240	17,240	16,841	399
Travel & Training	22,200	22,200	2,602	19,598
Intergovernmental	2,300,000	2,300,000	1,915,906	384,094
Professional Services	410,168	384,771	273,785	110,986
Maintenance & Repair Services	4,105	4,105	2,934	1,171
Communications	24,900	49,900	49,782	118
Insurance	2,850	3,247	3,247	0
<i>Total Treasurer-Treasurer</i>	<u>3,538,555</u>	<u>3,538,555</u>	<u>2,924,043</u>	<u>614,512</u>
Treasurer's Prepayment Interest Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	143,085	143,085	132,837	10,248
Fringe Benefits	45,367	45,367	40,133	5,234
Operating Expenses	500	500	234	266
Travel & Training	5,000	5,000	680	4,320
Professional Services	45,793	45,793	19,559	26,234
Maintenance & Repair Services	714	714		714
Communications	52,647	52,647	50,765	1,882
Insurance	275	275	230	45
<i>Total Treasurer-Treasurer</i>	<u>293,381</u>	<u>293,381</u>	<u>244,438</u>	<u>48,943</u>
Treasurer Tax Certificate Administration Subfund				
<i>Treasurer-Treasurer</i>				
Salaries	78,395	78,395	69,083	9,312
Fringe Benefits	22,537	22,537	20,476	2,061
Professional Services	56,828	56,735	11,729	45,006
Maintenance & Repair Services	210	210		210
Communications	118,982	118,982	118,982	0
Insurance	150	243	243	0
<i>Total Treasurer-Treasurer</i>	<u>\$ 277,102</u>	<u>\$ 277,102</u>	<u>\$ 220,513</u>	<u>\$ 56,589</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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final
	Original	Final	Actual Amounts	Budget Positive (Negative)
<i>Judicial & Law Enforcement</i>				
Criminal Justice Information System Subfund				
<i>Strategic Initiatives-Criminal Justice Council</i>				
Operating Expenses	\$ 2,800	\$ 2,800	\$	\$ 2,800
Professional Services	1,477,248	1,477,248	1,136,465	340,783
Maintenance & Repair Services	10,048	9,858	768	9,090
Communications	6,200	6,200	88	6,112
Insurance	325	515	510	5
<i>Total Strategic Initiatives-Criminal Justice Council</i>	1,496,621	1,496,621	1,137,831	358,790
Dog and Kennel Subfund				
<i>Animal Resources - Animal Control</i>				
Salaries	2,090,560	2,018,971	1,591,702	427,269
Fringe Benefits	822,617	798,757	662,785	135,972
Operating Expenses	388,762	394,947	363,687	31,260
Travel & Training	22,050	22,050	10,138	11,912
Public Utility Services	181,400	181,400	174,695	6,705
Professional Services	373,266	457,169	309,297	147,872
Maintenance & Repair Services	79,583	80,563	57,933	22,630
Communications	37,310	37,310	31,573	5,737
Interfund Transfers	29,200	29,200	23,393	5,807
Capital Outlays	40,110	55,667	45,716	9,951
<i>Total Animal Resources - Animal Control</i>	4,064,858	4,076,034	3,270,919	805,115
<i>Animal Resources - Animal Rescue</i>				
Salaries	648,217	632,217	551,724	80,493
Fringe Benefits	325,111	325,111	257,686	67,425
Operating Expenses	50,924	275,680	29,546	246,134
Travel & Training	6,900	6,900	2,495	4,405
Public Utility Services	750	750		750
Professional Services	27,402	43,402	40,762	2,640
Maintenance & Repair Services	36,905	36,905	29,538	7,367
Communications	20,978	20,978	15,018	5,960
Insurance	253,076	253,076	40,763	212,313
Capital Outlays	44,000	401,100	383,288	17,812
<i>Total Animal Resources - Animal Rescue</i>	1,414,263	1,996,119	1,350,820	645,299
<i>Animal Resources - Animal Licensing</i>				
Operating Expenses	19,000	22,635	22,632	3
Intergovernmental	6,200	6,200	5,019	1,181
Professional Services	47,889	92,700	90,311	2,389
Communications	5,600	5,595	5,593	2
Interfund Transfers	57,000	55,263	46,891	8,372
<i>Total Animal Resources - Animal Licensing</i>	\$ 135,689	\$ 182,393	\$ 170,446	\$ 11,947

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Caring Program Animal Shelter Subfund				
<i>Animal Resources - Animal Control</i>				
Salaries	\$ 13,369	\$ 16,289	\$ 15,984	\$ 305
Fringe Benefits	6,481	8,361	8,303	58
Operating Expenses	7,713	7,713		7,713
Public Utility Services	2,600	2,600		2,600
Professional Services	21,591	21,591	12,309	9,282
Insurance	100	100	34	66
<i>Total Animal Resources - Animal Control</i>	51,854	56,654	36,630	20,024
DETAC Prosecutor Subfund				
<i>Prosecutor-Prosecutor</i>				
Salaries	733,494	842,884	823,242	19,642
Fringe Benefits	308,931	314,931	268,080	46,851
Operating Expenses	26,877	26,577	14,954	11,623
Travel & Training	4,630	3,427	1,502	1,925
Public Utility Services		600	230	370
Professional Services	502,600	387,210	249,430	137,780
Maintenance & Repair Services	2,170	1,870	988	882
Communications	8,800	8,800	3,997	4,803
Insurance	300	1,503	1,203	300
<i>Total Prosecutor-Prosecutor</i>	1,587,802	1,587,802	1,363,626	224,176
Prosecutor's Pretrial Diversion Program Subfund				
<i>Prosecutor-Prosecutor</i>				
Fringe Benefits	400	400		400
Operating Expenses	10,620	10,620	60	10,560
Professional Services	9,400	9,400	868	8,532
Maintenance & Repair Services	9,580	9,580	7,350	2,230
Communications	5,000	5,000	2,654	2,346
<i>Total Prosecutor-Prosecutor</i>	35,000	35,000	10,932	24,068
County Prosecutor Victim Witness Account Subfund				
<i>Prosecutor-Prosecutor</i>				
Operating Expenses	500	500	263	237
<i>Total Prosecutor-Prosecutor</i>	\$ 500	\$ 500	\$ 263	\$ 237

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner's Special Lab Fee Account Subfund				
<i>Coroner-Coroner</i>				
Statutory Salaries	\$ 77,203	\$ 77,203	\$	\$ 77,203
Salaries	1,784,393	1,784,393	1,682,466	101,927
Fringe Benefits	549,435	549,435	458,470	90,965
Operating Expenses	403,301	352,901	328,422	24,479
Travel & Training	23,500	23,500	21,672	1,828
Public Utility Services	7,000	7,000	7,000	0
Professional Services	192,207	159,707	134,742	24,965
Maintenance & Repair Services	91,252	172,152	164,651	7,501
Communications	8,300	10,300	8,260	2,040
Insurance	5,000	5,000	3,033	1,967
Capital Outlays	3,904	3,904	3,904	0
<i>Total Coroner-Coroner</i>	<u>3,145,495</u>	<u>3,145,495</u>	<u>2,812,620</u>	<u>332,875</u>
Alternative Dispute Resolution Subfund				
<i>Common Pleas Court General - Common Pleas Court Shared</i>				
Salaries	41,382	43,382	42,220	1,162
Fringe Benefits	33,812	33,812	33,628	184
Operating Expenses	2,400	2,400		2,400
Professional Services	157,650	155,650	126,510	29,140
<i>Total Common Pleas Court General - Common Pleas Court Shared</i>	<u>235,244</u>	<u>235,244</u>	<u>202,358</u>	<u>32,886</u>
General Division E-Filing Subfund				
<i>Common Pleas Court General - Common Pleas Court Shared</i>				
Salaries		24,316		24,316
Fringe Benefits		29,792		29,792
Operating Expenses		15,941	10,580	5,361
Professional Services		400	210	190
Maintenance & Repair Services		76,600	58,501	18,099
Interfund Transfers		35,000	35,000	0
Capital Outlays		12,500		12,500
<i>Total Common Pleas Court General - Common Pleas Court Shared</i>	<u>0</u>	<u>194,549</u>	<u>104,291</u>	<u>90,258</u>
Common Pleas Automation Fees Subfund				
<i>Clerk of Courts - Clerk of Courts General Division</i>				
Salaries	187,931	187,931	107,404	80,527
Fringe Benefits	55,138	55,138	26,356	28,782
Operating Expenses	24,157	29,157	16,634	12,523
Travel & Training	11,600	11,600	8,081	3,519
Professional Services	13,210	8,210	1,919	6,291
Maintenance & Repair Services	126,449	126,449	93,559	32,890
Capital Outlays	16,620	16,620		16,620
<i>Total Clerk of Courts - Clerk of Courts General Division</i>	<u>\$ 435,105</u>	<u>\$ 435,105</u>	<u>\$ 253,953</u>	<u>\$ 181,152</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budget Control Account				
<i>Clerk of Courts - Common Pleas Administration</i>				
Operating Expenses	\$ 21,487	\$ 21,487	\$ 19,331	\$ 2,156
<i>Total Clerk of Courts - Common Pleas Administration</i>	21,487	21,487	19,331	2,156
Common Pleas Special Project Fees Subfund				
<i>Clerk of Courts - Common Pleas Administration</i>				
Salaries	142,901	152,201	146,690	5,511
Fringe Benefits	32,384	65,084	60,876	4,208
Travel & Training	5,800	5,705	1,175	4,530
Professional Services	325	420	420	0
<i>Total Clerk of Courts - Common Pleas Administration</i>	181,410	223,410	209,161	14,249
<i>Juvenile Court-Juvenile Court Intervention Center</i>				
Salaries	78,697			0
Fringe Benefits	29,792	393	393	0
Operating Expenses	20,325	7,252	3,126	4,126
Professional Services	30,321			0
Maintenance & Repair Services	46,679	7,319	7,319	0
Interfund Transfers	35,000			0
Capital Outlays	12,500			0
<i>Total Juvenile Court-Juvenile Court Intervention Center</i>	253,314	14,964	10,838	4,126
Common Pleas Court Probation Services Subfund				
<i>Domestic Relations Court-Domestic Relations Child Support</i>				
Salaries	132,950	138,082	136,915	1,167
Fringe Benefits	64,290	64,912	64,912	0
Travel & Training	50,000	43,826	43,826	0
Professional Services		420	420	0
<i>Total Domestic Relations Court-Domestic Relations Child Support</i>	247,240	247,240	246,073	1,167
Common Pleas Technology Advancement Subfund				
<i>Probate Court-Probate Court</i>				
Salaries	116,207	141,207	129,988	11,219
Fringe Benefits	62,063	62,063	56,105	5,958
Professional Services	600	600	420	180
Maintenance & Repair Services	180,000	155,000	130,179	24,821
<i>Total Probate Court-Probate Court</i>	\$ 358,870	\$ 358,870	\$ 316,692	\$ 42,178

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Detention Education Program Subfund				
<i>Juvenile Court- Juvenile Court Education Operations</i>				
Salaries	\$ 1,666,217	\$ 1,666,217	\$ 1,307,543	\$ 358,674
Fringe Benefits	601,451	601,451	489,805	111,646
Operating Expenses	17,000	17,000	15,568	1,432
Travel & Training	3,425	3,425	3,050	375
Professional Services	43,076	262,324	146,017	116,307
Maintenance & Repair Services		25,000		25,000
Insurance	1,624	2,376	2,376	0
Capital Outlays		25,000	8,080	16,920
<i>Operations</i>	<u>2,332,793</u>	<u>2,602,793</u>	<u>1,972,439</u>	<u>630,354</u>
Juvenile Court Automation Fees Subfund				
<i>Juvenile Court - Juvenile Court Administration</i>				
Capital Outlays	20,000	20,000	13,284	6,716
<i>Total Juvenile Court - Juvenile Court Administration</i>	<u>20,000</u>	<u>20,000</u>	<u>13,284</u>	<u>6,716</u>
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>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Juvenile Court Special Project Fee Subfund				
<i>Juvenile Court - Juvenile Court Administration</i>				
Operating Expenses	10,000	10,000		10,000
Professional Services	10,559	10,559	423	10,136
Capital Outlays		50,000	49,780	220
<i>Total Juvenile Court - Juvenile Court Administration</i>	<u>20,559</u>	<u>70,559</u>	<u>50,203</u>	<u>20,356</u>
Juvenile Court Human Services Levy Contracts Subfund				
<i>Juvenile Court - Juvenile Court Probation Operations</i>				
Salaries	574,502	574,502	494,678	79,824
Fringe Benefits	237,274	237,274	205,821	31,453
Operating Expenses	46,823	46,823	5,988	40,835
Travel & Training	19,100	19,100	99	19,001
Professional Services	87,854	87,271	9,301	77,970
Communications	3,500	3,500	1,740	1,760
Insurance	312	895	895	0
<i>Total Juvenile Court - Juvenile Court Probation Operations</i>	<u>969,365</u>	<u>969,365</u>	<u>718,522</u>	<u>250,843</u>
<i>Juvenile Court - Juvenile Court Probation Operations</i>				
Fringe Benefits	3,245	3,245	3,245	0
Operating Expenses	4,170	4,170	4,170	0
Professional Services	20,000	20,000	20,000	0
<i>Total Juvenile Court - Juvenile Court Probation Operations</i>	<u>\$ 27,415</u>	<u>\$ 27,415</u>	<u>\$ 27,415</u>	<u>\$ 0</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Nicholas Residential Treatment Center Subfund				
<i>Juvenile Court - Juvenile Court NRTC Operations</i>				
Salaries	\$ 1,698,164	\$ 1,888,929	\$ 1,866,170	\$ 22,759
Fringe Benefits	666,539	576,661	574,237	2,424
Operating Expenses	184,527	171,672	163,988	7,684
Travel & Training	6,243	9,672	7,791	1,881
Public Utility Services	4,879	4,579	2,424	2,155
Professional Services	12,284	12,234	11,197	1,037
Maintenance & Repair Services	11,994	12,749	12,749	0
Communications	37,014	32,098	30,171	1,927
Capital Outlays	811	3,861	3,831	30
<i>Total Juvenile Court - Juvenile Court NRTC Operations</i>	<u>2,622,455</u>	<u>2,712,455</u>	<u>2,672,558</u>	<u>39,897</u>
Domestic Relations Automation Fees Subfund				
<i>Clerk of Courts - Clerk of Courts Domestic Relations</i>				
Salaries	13,020	13,020		13,020
Fringe Benefits	4,510	4,510	65	4,445
Operating Expenses	3,875	3,875	3,075	800
Travel & Training	3,100	3,100	327	2,773
Professional Services	1,358	1,358	818	540
Maintenance & Repair Services	37,613	37,613	14,577	23,036
Capital Outlays	3,080	3,080		3,080
<i>Total Clerk of Courts - Clerk of Courts Domestic Relations</i>	<u>66,556</u>	<u>66,556</u>	<u>18,862</u>	<u>47,694</u>
E Filing Fees Subfund				
<i>Domestic Relations - Domestic Relations Court</i>				
Operating Expenses	9,388	9,388	3,897	5,491
Professional Services	9,439	9,439		9,439
Maintenance & Repair Services	26,420	76,584	58,802	17,782
Interfund Transfers	13,000	13,000	13,000	0
Capital Outlays	1,000	1,000		1,000
<i>Total Domestic Relations - Domestic Relations Court</i>	<u>59,247</u>	<u>109,411</u>	<u>75,699</u>	<u>33,712</u>
<i>Domestic Relations - Domestic Relations Court</i>				
Operating Expenses	6,000	6,000	4,872	1,128
<i>Total Domestic Relations - Domestic Relations Court</i>	<u>6,000</u>	<u>6,000</u>	<u>4,872</u>	<u>1,128</u>
Domestic Relations Special Project Fees Subfund				
<i>Domestic Relations - Domestic Relations Court</i>				
Travel & Training	3,350	3,350	740	2,610
Professional Services	1,150	1,150		1,150
<i>Total Domestic Relations - Domestic Relations Court</i>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 740</u>	<u>\$ 3,760</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, 2024
(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Probate Court Dispute Resolution Subfund				
<i>Probate Court - Probate Court</i>				
Salaries	\$ 53,525	\$ 53,525	\$ 52,966	\$ 559
Fringe Benefits	11,293	11,293	11,197	96
Travel & Training	4,100	4,100		4,100
Professional Services	2,544	2,544	441	2,103
<i>Total Probate Court - Probate Court</i>	<u>71,462</u>	<u>71,462</u>	<u>64,604</u>	<u>6,858</u>
Probate Court Automation Fees Subfund				
<i>Probate Court - Probate Court</i>				
Salaries	70,394	99,905	96,082	3,823
Fringe Benefits	32,470	42,771	39,157	3,614
Operating Expenses	500	500		500
Travel & Training	1,000	200		200
Professional Services	90,735	91,535	91,137	398
Maintenance & Repair Services	261	261		261
Communications	1,000	1,000	359	641
<i>Total Probate Court - Probate Court</i>	<u>196,360</u>	<u>236,172</u>	<u>226,735</u>	<u>9,437</u>
Probate Court Legal Research Fees Subfund				
<i>Probate Court - Probate Court</i>				
Salaries	26,250	27,128	26,118	1,010
Fringe Benefits	7,415	11,917	10,000	1,917
Operating Expenses	14,582	12,403	11,909	494
Professional Services	317	708	472	236
Interfund Transfers		1,788	1,788	0
<i>Total Probate Court - Probate Court</i>	<u>48,564</u>	<u>53,944</u>	<u>50,287</u>	<u>3,657</u>
Probate Court Special Projects Subfund				
<i>Probate Court - Probate Court</i>				
Fringe Benefits	1,000	1,000	243	757
Travel & Training	30,478	30,478	20,550	9,928
Professional Services	40,623	40,623	2,820	37,803
Maintenance & Repair Services	79,640	79,640	48,114	31,526
<i>Total Probate Court - Probate Court</i>	<u>151,741</u>	<u>151,741</u>	<u>71,727</u>	<u>80,014</u>
Indigent Guardianship Subfund				
<i>Probate Court - Probate Court</i>				
Travel & Training	750	750		750
Professional Services	98,480	98,480	41,676	56,804
<i>Total Probate Court - Probate Court</i>	<u>99,230</u>	<u>99,230</u>	<u>41,676</u>	<u>57,554</u>
<i>County Municipal Court - County Municipal Court</i>				
Professional Services	50,240	50,240	99	50,141
<i>Total County Municipal Court - County Municipal Court</i>	<u>\$ 50,240</u>	<u>\$ 50,240</u>	<u>\$ 99</u>	<u>\$ 50,141</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
County Municipal Court Automation Clerk Subfund				
<i>Clerk of Courts - Clerk of Courts Municipal Court</i>				
Salaries	\$ 51,251	\$ 56,251	\$ 47,416	\$ 8,835
Fringe Benefits	27,629	27,629	24,078	3,551
Operating Expenses	22,383	24,383	20,327	4,056
Travel & Training	5,400	5,400		5,400
Professional Services	31,698	31,698	17,190	14,508
Maintenance & Repair Services	53,443	53,443	20,289	33,154
Communications	21,050	30,450	27,796	2,654
Capital Outlays	13,127	13,127	7,425	5,702
<i>Total Clerk of Courts - Clerk of Courts Municipal Court</i>	<u>225,981</u>	<u>242,381</u>	<u>164,521</u>	<u>77,860</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	88	17
<i>Total County Municipal Court - County Municipal Court Shared Account</i>	<u>4,030</u>	<u>4,030</u>	<u>88</u>	<u>3,942</u>
County Municipal Court Special Projects Subfund				
<i>County Municipal Court - County Municipal Court</i>				
Salaries	306,159	306,159	272,331	33,828
Fringe Benefits	101,059	101,059	92,418	8,641
Operating Expenses	9,328	9,328	2,027	7,301
Travel & Training	28,474	28,474	6,717	21,757
Professional Services	16,166	16,166	2,658	13,508
Maintenance & Repair Services	18,831	17,931	5,730	12,201
Communications	15,010	15,910	15,749	161
Interfund Transfers	50,000	50,000	50,000	0
Capital Outlays	10,800	10,800	4,737	6,063
<i>Total County Municipal Court - County Municipal Court</i>	<u>555,827</u>	<u>555,827</u>	<u>452,367</u>	<u>103,460</u>
Indigent Drivers Interlock Alcohol Monitor Subfund				
<i>County Municipal Court - County Municipal Court</i>				
Professional Services	20,335	20,335	2,673	17,662
<i>Total County Municipal Court - County Municipal Court</i>	<u>20,335</u>	<u>20,335</u>	<u>2,673</u>	<u>17,662</u>
County Municipal Court Probation Services Subfund				
<i>County Municipal Court - County Municipal Court</i>				
Salaries	54,772	54,764	54,686	78
Fringe Benefits	10,232	10,240	10,158	82
Professional Services	640	640	280	360
Insurance	130	130		130
<i>Total County Municipal Court - County Municipal Court</i>	<u>\$ 65,774</u>	<u>\$ 65,774</u>	<u>\$ 65,124</u>	<u>\$ 650</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Court of Appeals Special Projects Subfund				
<i>Court of Appeals - Court of Appeals</i>				
Professional Services	\$ 350	\$ 350	\$	\$ 350
<i>Total Court of Appeals - Court of Appeals</i>	350	350	0	350
County Law Library Resources Fund Subfund				
<i>Law Library Resources - Law Library</i>				
Salaries	279,534	279,534	258,402	21,132
Fringe Benefits	107,297	107,297	96,910	10,387
Operating Expenses	225,783	245,783	217,188	28,595
Travel & Training	2,000	1,000	250	750
Intergovernmental	9,000	9,000	7,396	1,604
Professional Services	9,195	8,195	4,946	3,249
Maintenance & Repair Services	2,000	500		500
Communications	6,000	6,000	4,172	1,828
Insurance	1,500	1,500	1,330	170
Capital Outlays		2,748	2,748	0
<i>Total Law Library Resources - Law Library</i>	642,309	661,557	593,342	68,215
Forensic Crime Laboratory Subfund				
<i>Miami Valley Regional Crime Lab - Miami Valley Regional Crime Lab</i>				
Salaries	1,083,846	1,083,846	985,238	98,608
Fringe Benefits	392,724	392,724	356,099	36,625
Operating Expenses	222,775	222,775	137,731	85,044
Travel & Training	26,000	26,000	20,754	5,246
Professional Services	51,475	51,475	26,481	24,994
Maintenance & Repair Services	186,500	186,500	87,807	98,693
Communications	22,220	22,220	13,118	9,102
Insurance	4,800	4,800	1,821	2,979
<i>Total Miami Valley Regional Crime Lab - Miami Valley Regional Crime Lab</i>	1,990,340	1,990,340	1,629,049	361,291
Jail Commissary Subfund				
<i>Sheriff - Jail Support Services</i>				
Salaries	303,579	310,133	310,133	0
Fringe Benefits	147,546	139,984	122,380	17,604
Operating Expenses	193,970	109,978	105,709	4,269
Public Utility Services	8,000			0
Professional Services	152,963	35,061	31,920	3,141
Insurance		902	902	0
Capital Outlays		200,940	200,940	0
<i>Total Sheriff - Jail Support Services</i>	\$ 806,058	\$ 796,998	\$ 771,984	\$ 25,014

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff's Concealed Handgun License Fund Subfund				
<i>Sheriff - Administrative Support Services</i>				
Salaries	\$ 79,823	\$ 79,823	\$ 79,616	\$ 207
Fringe Benefits	12,925	12,925	12,888	37
Operating Expenses	13,500	13,500		13,500
Professional Services	81,157	81,157	63,910	17,247
Maintenance & Repair Services	1,500	1,500	800	700
Insurance	500	500	207	293
<i>Total Sheriff - Administrative Support Services</i>	<u>189,405</u>	<u>189,405</u>	<u>157,421</u>	<u>31,984</u>
OPOTA Professional Training Program Subfund				
<i>Sheriff - Personnel Support Services</i>				
Travel & Training	<u>101,177</u>	<u>161,177</u>	<u>119,847</u>	<u>41,330</u>
<i>Total Sheriff - Personnel Support Services</i>	<u>101,177</u>	<u>161,177</u>	<u>119,847</u>	<u>41,330</u>
300 MHz Operating Subfund				
<i>Sheriff - Administrative Support Services</i>				
Salaries		82,891	82,891	0
<i>Total Sheriff - Administrative Support Services</i>	<u>0</u>	<u>82,891</u>	<u>82,891</u>	<u>0</u>
Sheriff Seized Assets Federal Seizures Subfund				
<i>Sheriff - Personnel Support Services</i>				
Operating Expenses	211,960	214,960	142,128	72,832
Travel & Training		9,000		9,000
Professional Services		15,000	5,912	9,088
Maintenance & Repair Services	50,229	45,429	10,229	35,200
Capital Outlays	<u>76,411</u>	<u>398,211</u>	<u>384,010</u>	<u>14,201</u>
<i>Total Sheriff - Personnel Support Services</i>	<u>338,600</u>	<u>682,600</u>	<u>542,279</u>	<u>140,321</u>
RANGE Law Enforcement Trust Funds Subfund				
<i>Sheriff - Community Support Services</i>				
Operating Expenses	47,500	47,500	33,339	14,161
Travel & Training	5,400	5,400	550	4,850
Intergovernmental		248,107	80,347	167,760
Professional Services	13,951	13,951	11,332	2,619
Maintenance & Repair Services	3,600	3,600		3,600
Communications	15,000	14,868	6,732	8,136
Insurance		132	132	0
Interfund Transfers	<u>2,000</u>	<u>2,000</u>		<u>2,000</u>
<i>Total Sheriff - Community Support Services</i>	<u>87,451</u>	<u>335,558</u>	<u>132,432</u>	<u>203,126</u>
RANGE Mandatory Drug Fines Subfund				
<i>Sheriff - Community Support Services</i>				
Professional Services		775	695	80
<i>Total Sheriff - Community Support Services</i>	<u>\$ 0</u>	<u>\$ 775</u>	<u>\$ 695</u>	<u>\$ 80</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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final
	Original	Final	Actual Amounts	Budget Positive (Negative)
Community & Economic Development				
Hotel Motel Tax Administration Subfund				
Office of Management & Budget - Office of Management & Budget				
Salaries	\$ 103,180	\$ 106,972	\$ 106,972	\$ 0
Fringe Benefits	27,431	27,944	27,944	0
Operating Expenses	2,820,189	2,945,237	2,944,946	291
Travel & Training	200			0
Professional Services	1,800	5,690	5,687	3
Communications	1,320	365	365	0
Insurance	1,700	2,964	2,964	0
Total Office of Management & Budget - Office of Management & Budget	2,955,820	3,089,172	3,088,878	294
Facilities Management - Courthouse Square				
Salaries	218,446	231,446	228,567	2,879
Fringe Benefits	119,794	106,794	70,256	36,538
Operating Expenses	12,737	12,737	2,712	10,025
Public Utility Services	52,543	52,543	27,041	25,502
Professional Services	41,717	41,717	31,427	10,290
Maintenance & Repair Services	12,001	12,001	8,616	3,385
Communications	1,200	1,200		1,200
Insurance	5,000	5,000	3,224	1,776
Total Facilities Management - Courthouse Square	463,438	463,438	371,843	91,595
Facilities Management - Memorial Hall				
Salaries	34,611	34,611	31,833	2,778
Fringe Benefits	14,218	17,818	16,974	844
Operating Expenses	26,000	22,400	13,967	8,433
Travel & Training	5,000	5,000	2,248	2,752
Public Utility Services	126,758	126,658	83,772	42,886
Professional Services	11,300	11,300	2,095	9,205
Maintenance & Repair Services	171,532	171,532	145,219	26,313
Insurance		100	94	6
Total Facilities Management - Memorial Hall	389,419	389,419	296,202	93,217
Community & Economic Development - Community & Economic Development Administration				
Operating Expenses	25,000	25,000	21,023	3,977
Professional Services	604,878	599,221	172,368	426,853
Insurance	2,000	7,657	7,657	0
Total Community & Economic Development - Community & Economic Development Administration	\$ 631,878	\$ 631,878	\$ 201,048	\$ 430,830

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Building Regulations Subfund				
<i>Community & Economic Development - Building Regulations</i>				
Salaries	\$ 1,444,383	\$ 1,390,834	\$ 1,140,162	\$ 250,672
Fringe Benefits	468,633	455,733	383,840	71,893
Operating Expenses	279,917	308,917	166,337	142,580
Travel & Training	18,930	9,130	5,687	3,443
Professional Services	385,948	407,614	342,915	64,699
Maintenance & Repair Services	164,162	164,162	147,325	16,837
Communications	23,200	23,200	19,453	3,747
Insurance	22,000	47,583	47,583	0
Capital Outlays	57,800	57,800	42,370	15,430
<i>Total Community & Economic Development - Building Regulations</i>	<u>2,864,973</u>	<u>2,864,973</u>	<u>2,295,672</u>	<u>569,301</u>
BusinessFirst! Subfund				
<i>Community & Economic Development - Economic Development</i>				
Operating Expenses	4,700	4,700	191	4,509
Travel & Training	9,450	9,425	104	9,321
Professional Services	29,350	29,350	23,714	5,636
Insurance		25	25	0
<i>Total Community & Economic Development - Economic Development</i>	<u>43,500</u>	<u>43,500</u>	<u>24,034</u>	<u>19,466</u>
Plat and Site Review Subfund				
<i>Community & Economic Development - Economic Development</i>				
Professional Services	1,500	1,500	169	1,331
<i>Total Community & Economic Development - Economic Development</i>	<u>1,500</u>	<u>1,500</u>	<u>169</u>	<u>1,331</u>
Building Regulations Undisbursed State Share of Fees Subfund				
<i>Community & Economic Development - Building Regulations</i>				
Intergovernmental	81,729	81,729	61,789	19,940
<i>Total Community & Economic Development - Building Regulations</i>	<u>\$ 81,729</u>	<u>\$ 81,729</u>	<u>\$ 61,789</u>	<u>\$ 19,940</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, 2024

(Cont'd.)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Environment & Public Works				
HB 592 District Planning Fee Subfund				
Environmental Services - Solid Waste Fees				
Salaries	\$ 562,223	\$ 562,223	\$ 538,556	\$ 23,667
Fringe Benefits	256,811	256,811	243,586	13,225
Operating Expenses	273,051	273,051	228,078	44,973
Travel & Training	31,210	31,210	12,521	18,689
Public Utility Services	106,054	106,054	33,670	72,384
Intergovernmental	452,935	452,935	394,000	58,935
Professional Services	1,922,292	1,922,292	1,380,119	542,173
Maintenance & Repair Services	29,700	29,700	3,600	26,100
Communications	6,150	6,150	2,231	3,919
Insurance	4,940	4,940	2,192	2,748
Interfund Transfers	293,972	293,972	275,590	18,382
Capital Outlays	2,000	2,000	654	1,346
Total Environmental Services - Solid Waste Fees	3,941,338	3,941,338	3,114,797	826,541
Development Fee Subfund				
Environmental Services - Solid Waste Fees				
Professional Services	80,000	80,000		80,000
Total Environmental Services - Solid Waste Fees	80,000	80,000	0	80,000
Social Services				
Homeless Solutions Administration Subfund				
Human Services Planning & Development - HSPD Administration				
Salaries	238,689	223,407	34,702	188,705
Fringe Benefits	94,632	94,632	13,902	80,730
Operating Expenses	2,150	2,450	2,213	237
Travel & Training	14,550	14,550	6,152	8,398
Professional Services	41,600	56,902	49,370	7,532
Maintenance & Repair Services	250	230		230
Communications	1,900	1,901	1,802	99
Insurance	6,100	6,713	6,713	0
Interfund Transfers	18,000	13,556		13,556
Capital Outlays		3,530	3,530	0
Total Human Services Planning & Development - HSPD Administration	417,871	417,871	118,384	299,487
Human Services Planning & Development - Homeless Services				
Professional Services	3,305,479	3,305,479	3,190,980	114,499
Total Human Services Planning & Development - Homeless Services	\$ 3,305,479	\$ 3,305,479	\$ 3,190,980	\$ 114,499

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)

Other Special Revenue Funds - Various Funds - Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Victims of Domestic Violence Subfund				
<i>Human Services Planning & Development - HSPD</i>				
Program				
Professional Services	\$ 139,565	\$ 139,565	\$ 136,871	\$ 2,694
<i>Total Human Services Planning & Development - HSPD</i>				
Program	139,565	139,565	136,871	2,694
JFS Frail and Elderly Services Subfund				
<i>Job and Family Services - Special Areas</i>				
Salaries	56,109	58,269	56,665	1,604
Fringe Benefits	23,061	23,061	22,501	560
Operating Expenses	1,600	1,600	807	793
Travel & Training	17,185	13,802		13,802
Professional Services	10,270,016	10,267,856	10,266,779	1,077
Insurance	4,500	7,883	7,883	0
<i>Total Job and Family Services - Special Areas</i>	10,372,471	10,372,471	10,354,635	17,836
<i>Total Expenditures</i>	56,294,724	58,445,815	49,998,854	8,446,961
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(28,970,667)	(29,647,686)	(18,412,293)	11,235,393
Other Financing Sources and Uses:				
Transfers in	21,111,967	21,114,467	22,917,516	1,803,049
Transfers out	(1,096,661)	(2,003,284)	(1,918,808)	84,476
<i>Total Other Financing Sources and Uses</i>	20,015,306	19,111,183	20,998,708	1,887,525
<i>Net Change in Fund Balance</i>	(8,955,361)	(10,536,503)	2,586,415	13,122,918
<i>Fund Balance at Beginning of Year</i>	48,053,262	48,053,262	48,053,262	0
<i>Prior Year Encumbrance Appropriated</i>	4,189,416	4,189,416	4,189,416	0
<i>Fund Balance at End of Year</i>	<u>\$ 43,287,317</u>	<u>\$ 41,706,175</u>	<u>\$ 54,829,093</u>	<u>\$ 13,122,918</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 56,250	\$ 56,250	\$	\$ (56,250)
<i>Total Revenues</i>	<u>56,250</u>	<u>56,250</u>	<u>0</u>	<u>(56,250)</u>
Expenditures:				
<i>General Government</i>				
Montgomery County Local Emergency Planning Committee				
<i>Risk Safety & Emergency Management - Emergency Management Agency</i>				
Travel & Training	750	750		750
Professional Services	6,679	6,679		6,679
Communications	20	20		20
<i>Total Expenditures</i>	<u>7,449</u>	<u>7,449</u>	<u>0</u>	<u>7,449</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>48,801</u>	<u>48,801</u>	<u>0</u>	<u>(48,801)</u>
Other Financing Sources and Uses:				
Transfers in			138,002	138,002
Transfers out		(158,559)		158,559
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(158,559)</u>	<u>138,002</u>	<u>296,561</u>
<i>Net Change in Fund Balance</i>	48,801	(109,758)	138,002	247,760
<i>Fund Balance at Beginning of Year</i>	<u>109,759</u>	<u>109,759</u>	<u>109,759</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 158,560</u>	<u>\$ 1</u>	<u>\$ 247,761</u>	<u>\$ 247,760</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and Charges for Services	\$	\$	\$ 1,922	\$ 1,922
Special Assessments	20,868	18,634	27,998	9,364
<i>Total Revenues</i>	20,868	18,634	29,920	11,286
Expenditures:				
Debt Service				
Manning Road Ditch Assessment				
<i>Internal Borrowing</i>				
Debt Service	2,296			0
<i>Total Manning Road Ditch Assessment</i>	2,296	0	0	0
Hardin Road Ditch Assessment				
<i>Internal Borrowing</i>				
Debt Service	1,879			0
<i>Total Hardin Road Ditch Assessment</i>	1,879	0	0	0
Tom's Run Ditch Assessment				
<i>Internal Borrowing</i>				
Debt Service	1,351	1,351	1,350	1
<i>Total Tom's Run Ditch Assessment</i>	1,351	1,351	1,350	1
Lutheran Rd Group Drain Ditch Assessment				
<i>Internal Borrowing</i>				
Debt Service	1,889	1,890	1,889	1
<i>Total Lutheran Rd Group Drain Ditch Assessment</i>	1,889	1,890	1,889	1
Little Farms Group Drain Ditch Assessment				
<i>Internal Borrowing</i>				
Debt Service	3,961	3,961	3,960	1
<i>Total Little Farms Group Drain Ditch Assessment</i>	3,961	3,961	3,960	1
Dodson Road Group Drainage Project Assessment				
<i>Internal Borrowing</i>				
Debt Service	3,258	3,258	3,258	0
<i>Total Dodson Road Group Drainage Project Assessment</i>	3,258	3,258	3,258	0
Spring Run W Group Drainage Project				
<i>Internal Borrowing</i>				
Debt Service	1,681	1,683	1,682	1
<i>Total Spring Run W Group Drainage Project</i>	1,681	1,683	1,682	1
Strunks Group Drainage Project				
<i>Internal Borrowing</i>				
Debt Service	4,549	4,551	4,549	2
<i>Total Strunks Group Drainage Project</i>	4,549	4,551	4,549	2
Wylie Joint Ditch Assessment				
<i>Internal Borrowing</i>				
Debt Service		1,939	1,938	1
<i>Total Strunks Group Drainage Project</i>	0	1,939	1,938	1
<i>Total Expenditures</i>	\$ 20,864	\$ 18,633	\$ 18,626	\$ 7

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)

Road Assessment Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	\$ 4	\$ 1	\$ 11,294	\$ 11,293
Other Financing Sources and Uses:				
Transfers in		592	2,015	1,423
Transfers out		(2,016)	(2,015)	1
<i>Total Other Financing Sources and Uses</i>	0	(1,424)	0	1,424
<i>Net Change in Fund Balance</i>	4	(1,423)	11,294	12,717
<i>Fund Balance at Beginning of Year</i>	51,966	51,966	51,966	0
<i>Fund Balance at End of Year</i>	<u>\$ 51,970</u>	<u>\$ 50,543</u>	<u>\$ 63,260</u>	<u>\$ 12,717</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 95,133	\$ 95,133	\$ 96,423	\$ 1,290
<i>Total Revenues</i>	<u>95,133</u>	<u>95,133</u>	<u>96,423</u>	<u>1,290</u>
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>	<u>23,612</u>	<u>23,612</u>	<u>23,611</u>	<u>1</u>
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>	<u>3,156</u>	<u>3,156</u>	<u>3,154</u>	<u>2</u>
Wald Waldrum Brantly Water Main Assessment				
<i>Internal Borrowing</i>				
Debt Service	12,163	12,163	12,162	1
<i>Total Wald Waldrum Brantly Water Main Assessment</i>	<u>12,163</u>	<u>12,163</u>	<u>12,162</u>	<u>1</u>
Airway Road Water Main Assessment				
<i>Internal Borrowing</i>				
Debt Service	2,382	2,381	2,380	1
<i>Total Airway Road Water Main Assessment</i>	<u>2,382</u>	<u>2,381</u>	<u>2,380</u>	<u>1</u>
Airway Road Sanitary Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	2,093	2,094	2,093	1
<i>Total Airway Road Sanitary Sewer Assessment</i>	<u>2,093</u>	<u>2,094</u>	<u>2,093</u>	<u>1</u>
Bigger Lane Water Main Assessment				
<i>Internal Borrowing</i>				
Debt Service	6,027	6,026	6,025	1
<i>Total Bigger Lane Water Main Assessment</i>	<u>6,027</u>	<u>6,026</u>	<u>6,025</u>	<u>1</u>
Bigger Lane Sanitary Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	5,993	5,994	5,993	1
<i>Total Bigger Lane Sanitary Sewer Assessment</i>	<u>5,993</u>	<u>5,994</u>	<u>5,993</u>	<u>1</u>
Centerwood Lane Water Main Assessment				
<i>Internal Borrowing</i>				
Debt Service	5,157	5,158	5,156	2
<i>Total Centerwood Lane Water Main Assessment</i>	<u>5,157</u>	<u>5,158</u>	<u>5,156</u>	<u>2</u>
Jack's Lane Pump Station Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	18,914	18,915	18,914	1
<i>Total Jack's Lane Pump Station Sewer Assessment</i>	<u>\$ 18,914</u>	<u>\$ 18,915</u>	<u>\$ 18,914</u>	<u>\$ 1</u>

MONTGOMERY COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Cont'd.)****Water and Sewer Assessment Debt Service Fund****(Non-GAAP Budgetary Basis and Perspective)*****For the Year Ended December 31, 2024***

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
McKenna Gorman Sanitary Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	\$ 8,447	\$ 8,447	\$ 8,446	\$ 1
<i>Total McKenna Gorman Sanitary Sewer Assessment</i>	8,447	8,447	8,446	1
Archer Maltbie Slagle Sanitary Sewer Assessment				
<i>Internal Borrowing</i>				
Debt Service	7,186	7,187	7,186	1
<i>Total Archer Maltbie Slagle Sanitary Sewer Assessment</i>	7,186	7,187	7,186	1
<i>Total Expenditures</i>	95,130	95,133	95,120	13
 <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	3	0	1,303	1,303
<i>Fund Balance at Beginning of Year</i>	174,999	174,999	174,999	0
<i>Fund Balance at End of Year</i>	<u>\$ 175,002</u>	<u>\$ 174,999</u>	<u>\$ 176,302</u>	<u>\$ 1,303</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, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:	\$	\$	\$	\$ 0
Expenditures:				
Debt Service				
Juvenile Detention Center Debt				
<i>Auditor - General Obligation Debt Service</i>				
Debt Service	2,556,650	2,559,526	2,559,525	1
<i>Total Expenditures</i>	2,556,650	2,559,526	2,559,525	1
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,556,650)	(2,559,526)	(2,559,525)	1
Other Financing Sources and Uses				
Transfers in	2,556,650	2,559,526	2,559,525	(1)
<i>Total Other Financing Sources and Uses:</i>	2,556,650	2,559,526	2,559,525	(1)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	1	1	1	0
<i>Fund Balance at End of Year</i>	\$ 1	\$ 1	\$ 1	\$ 0

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, 2024

	Budgeted Amounts			Variance with Final
	Original	Final	Actual Amounts	Budget Positive (Negative)
Revenues:	\$	\$	\$	\$ 0
Expenditures:				
<i>Debt Service</i>				
2020 Regional Dispatch Building				
<i>Auditor - Special Obligation Debt Service</i>				
Debt Service	367,262	366,882	366,881	1
<i>Total Expenditures</i>	367,262	366,882	366,881	1
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(367,262)	(366,882)	(366,881)	1
Other Financing Sources and Uses:				
Transfers in	367,262	366,882	367,262	380
<i>Total Other Financing Sources and Uses</i>	367,262	366,882	367,262	380
<i>Net Change in Fund Balance</i>	0	0	381	381
<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	\$ 2,774	\$ 381

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 24,970,781	\$ 26,973,836	\$ 26,083,563	\$ (890,273)
Other Revenues	7,220	234,771	358,426	123,655
Other Nonoperating Revenues			65,753	65,753
<i>Total Revenues</i>	<u>24,978,001</u>	<u>27,208,607</u>	<u>26,507,742</u>	<u>(700,865)</u>
Expenses:				
Stillwater Center				
<i>Direct Care</i>				
Salaries	9,737,871	7,602,871	7,404,915	197,956
Fringe Benefits	4,295,793	3,146,793	2,949,745	197,048
Operating Expenses	100,868	100,868	79,729	21,139
Travel & Training	3,240	3,240	522	2,718
Professional Services	3,373,109	7,642,557	7,051,567	590,990
Maintenance & Repair Services	67,156	67,156	65,005	2,151
Communications	10,250	12,750	10,239	2,511
Interfund Transfers	84,000	84,000	76,281	7,719
<i>Total Direct Care</i>	<u>17,672,287</u>	<u>18,660,235</u>	<u>17,638,003</u>	<u>1,022,232</u>
<i>Protected Costs</i>				
Operating Expenses	2,287,810	2,287,810	2,147,580	140,230
Public Utility Services	470,804	510,804	430,850	79,954
Professional Services	90,937	90,937	73,936	17,001
<i>Total Protected Costs</i>	<u>2,849,551</u>	<u>2,889,551</u>	<u>2,652,366</u>	<u>237,185</u>
<i>Indirect Care</i>				
Salaries	2,244,375	2,169,375	2,167,984	1,391
Fringe Benefits	924,048	821,048	801,092	19,956
Operating Expenses	1,921,833	1,977,120	1,479,105	498,015
Travel & Training	21,140	21,140	5,446	15,694
Professional Services	1,130,892	1,168,420	1,090,503	77,917
Maintenance & Repair Services	258,177	293,177	211,882	81,295
Communications	57,195	65,788	57,825	7,963
Insurance	40,500	52,972	52,972	0
Interfund Transfers	584,599	584,599	484,391	100,208
<i>Total Indirect Care</i>	<u>7,182,759</u>	<u>7,153,639</u>	<u>6,351,200</u>	<u>802,439</u>
<i>Cost of Ownership</i>				
Operating Expenses	63,707	85,707	73,257	12,450
Capital Outlays	1,763,761	1,763,761	1,488,591	275,170
<i>Total Cost of Ownership</i>	<u>1,827,468</u>	<u>1,849,468</u>	<u>1,561,848</u>	<u>287,620</u>
<i>Stillwater HSL One Time Initiatives</i>				
Maintenance & Repair Services	4,800	4,800	4,800	0
Capital Outlays	277,369	277,369	277,369	0
<i>Total Stillwater HSL One Time Initiatives</i>	<u>\$ 282,169</u>	<u>\$ 282,169</u>	<u>\$ 282,169</u>	<u>\$ 0</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual (Cont'd.)

Stillwater Center - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Stillwater Center Capital				
<i>Stillwater Center</i>				
Capital Outlays	\$ 75,000	\$	\$	\$ 0
<i>Total Stillwater Center</i>	75,000	0	0	0
Stillwater Children's Trust Fund				
<i>Stillwater Center</i>				
Operating Expenses	3,000	3,000	1,151	1,849
Professional Services	4,000	4,000	0	4,000
<i>Total Stillwater Center</i>	7,000	7,000	1,151	5,849
GO REF 2010 Stillwater Center Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	689,100	700,201	700,200	1
<i>Total Enterprise Debt Service</i>	689,100	700,201	700,200	1
<i>Total Expenses</i>	30,585,334	31,542,263	29,186,937	2,355,326
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(5,607,333)	(4,333,656)	(2,679,195)	1,654,461
Financing Sources and Uses:				
Transfers in	3,880,745	4,382,068	4,107,067	(275,001)
Transfers out	(775,200)	(2,912,520)	(2,912,520)	0
<i>Total Other Financing Sources and Uses</i>	3,105,545	1,469,548	1,194,547	(275,001)
<i>Net Change in Fund Balance</i>	(2,501,788)	(2,864,108)	(1,484,648)	1,379,460
<i>Fund Balance at Beginning of Year</i>	6,041,395	6,041,395	6,041,395	0
<i>Prior Year Encumbrance Appropriated</i>	2,555,387	2,555,387	2,555,387	0
<i>Fund Balance at End of Year</i>	\$ 6,094,994	\$ 5,732,674	\$ 7,112,134	\$ 1,379,460

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 59,084,978	\$ 59,084,978	\$ 58,730,164	\$ (354,814)
Other Revenues	1,175,230	1,173,702	1,217,308	43,606
<i>Total Revenues</i>	<u>60,260,208</u>	<u>60,258,680</u>	<u>59,947,472</u>	<u>(311,208)</u>
Expenses:				
Greater Moraine Beavercreek Sewer				
<i>Environmental Services Administration</i>				
Salaries	232,059	247,059	232,041	15,018
Fringe Benefits	94,358	94,358	85,021	9,337
Operating Expenses	171,215	161,215	60,097	101,118
Travel & Training	72,051	41,312	18,038	23,274
Professional Services	47,419	47,419	31,149	16,270
Maintenance & Repair Services	10,050	10,050	5,402	4,648
Communications	14,035	14,035	13,544	491
Interfund Transfers	110,019	110,019		110,019
<i>Total Environmental Services Administration</i>	<u>751,206</u>	<u>725,467</u>	<u>445,292</u>	<u>280,175</u>
<i>Financial Services</i>				
Salaries	293,045	293,045	260,344	32,701
Fringe Benefits	116,386	116,386	92,499	23,887
Operating Expenses	132,205	132,205	112,059	20,146
Travel & Training	36,642	24,642	14,650	9,992
Professional Services	313,313	191,020	117,386	73,634
Maintenance & Repair Services	96	96		96
Communications	4,407	4,407	1,706	2,701
Insurance	427,494	427,494	416,098	11,396
Capital Outlays	5,880	17,880	16,572	1,308
Debt Service	10,161	10,161		10,161
<i>Total Financial Services</i>	<u>1,339,629</u>	<u>1,217,336</u>	<u>1,031,314</u>	<u>186,022</u>
<i>Customer Services</i>				
Salaries	492,090	492,090	424,481	67,609
Fringe Benefits	224,625	224,625	185,553	39,072
Operating Expenses	589,376	589,376	331,545	257,831
Travel & Training	14,662	10,762	1,146	9,616
Professional Services	212,280	174,530	85,284	89,246
Maintenance & Repair Services	5,099	5,099		5,099
Communications	29,937	33,837	28,596	5,241
<i>Total Customer Services</i>	<u>\$ 1,568,069</u>	<u>\$ 1,530,319</u>	<u>\$ 1,056,605</u>	<u>\$ 473,714</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Engineering Services</i>				
Salaries	\$ 638,947	\$ 638,947	\$ 546,098	\$ 92,849
Fringe Benefits	261,034	261,034	223,524	37,510
Operating Expenses	210,709	230,709	207,220	23,489
Travel & Training	45,733	14,414	635	13,779
Professional Services	99,870	25,620	2,189	23,431
Maintenance & Repair Services	11,480	11,480		11,480
Communications	890	890	569	321
Capital Outlays	24,696	24,696	18,949	5,747
<i>Total Engineering Services</i>	<u>1,293,359</u>	<u>1,207,790</u>	<u>999,184</u>	<u>208,606</u>
<i>Utility Management Services</i>				
Salaries	922,704	900,704	852,332	48,372
Fringe Benefits	338,694	338,694	298,803	39,891
Operating Expenses	356,017	356,017	293,986	62,031
Travel & Training	42,795	26,995	10,838	16,157
Public Utility Services	183,360	183,360	99,799	83,561
Professional Services	836,404	1,023,546	876,479	147,067
Maintenance & Repair Services	793,174	793,174	712,080	81,094
Communications	22,701	22,701	9,489	13,212
Interfund Transfers	34,124			0
Capital Outlays	108,934	168,734	166,767	1,967
<i>Total Utility Management Services</i>	<u>3,638,907</u>	<u>3,813,925</u>	<u>3,320,573</u>	<u>493,352</u>
<i>Meter Services</i>				
Salaries	479,758	479,758	454,129	25,629
Fringe Benefits	232,951	232,951	217,537	15,414
Operating Expenses	706,361	691,361	453,358	238,003
Travel & Training	10,927	10,927	510	10,417
Professional Services	17,608	17,608	12,031	5,577
Maintenance & Repair Services	36,790	82,583	47,888	34,695
Communications	1,223	1,223	853	370
<i>Total Meter Services</i>	<u>1,485,618</u>	<u>1,516,411</u>	<u>1,186,306</u>	<u>330,105</u>
<i>Field Services</i>				
Salaries	2,405,867	2,405,867	2,284,172	121,695
Fringe Benefits	1,066,456	1,041,456	946,531	94,925
Operating Expenses	1,100,361	1,360,761	1,076,158	284,603
Travel & Training	98,924	56,524	41,793	14,731
Public Utility Services	24,011,488	24,267,028	22,372,777	1,894,251
Professional Services	54,675	129,675	93,804	35,871
Maintenance & Repair Services	2,479,180	2,404,180	1,106,729	1,297,451
Communications	5,400	5,400	4,850	550
Capital Outlays	97,000	97,000	39,254	57,746
Debt Service	1,743,495	2,524,735	2,502,994	21,741
<i>Total Field Services</i>	<u>\$ 33,062,846</u>	<u>\$ 34,292,626</u>	<u>\$ 30,469,062</u>	<u>\$ 3,823,564</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, 2024
(Cont'd.)

	Budgeted Amounts				Variance with Final
	Original	Final	Actual Amounts	Budget Positive	
				(Negative)	
Wastewater Treatment Plants					
Salaries	\$ 2,622,385	\$ 2,622,385	\$ 2,551,069	\$ 71,316	
Fringe Benefits	1,085,321	1,100,971	1,033,584	67,387	
Operating Expenses	1,552,851	1,552,201	1,236,672	315,529	
Travel & Training	25,977	20,842	6,979	13,863	
Public Utility Services	4,480,191	4,480,191	3,646,579	833,612	
Professional Services	232,181	97,316	50,202	47,114	
Maintenance & Repair Services	822,589	642,589	387,059	255,530	
Communications	15,431	15,431	13,371	2,060	
Capital Outlays	281,500	281,500	172,350	109,150	
Debt Service	1,141,190	1,074,950	995,387	79,563	
Total Wastewater Treatment Plants	12,259,616	11,888,376	10,093,252	1,795,124	
Lab Services					
Salaries	240,941	247,941	235,624	12,317	
Fringe Benefits	107,171	117,171	107,972	9,199	
Operating Expenses	88,089	161,491	121,699	39,792	
Travel & Training	6,828	6,828	1,458	5,370	
Public Utility Services	6,500	6,500	2,454	4,046	
Professional Services	30,493	30,493	24,591	5,902	
Maintenance & Repair Services	113,402	40,000	31,065	8,935	
Communications	2,229	7,229	4,622	2,607	
Capital Outlays	104,320	104,320	85,934	18,386	
Total Lab Services	699,973	721,973	615,419	106,554	
Field Maintenance					
Salaries	453,515	453,515	431,781	21,734	
Fringe Benefits	168,735	168,735	159,123	9,612	
Operating Expenses	360,917	260,917	102,589	158,328	
Travel & Training	10,183	10,183		10,183	
Public Utility Services	313,898	313,898	229,902	83,996	
Professional Services	60,470	60,470	8,099	52,371	
Maintenance & Repair Services	175,031	175,031	87,633	87,398	
Capital Outlays	73,800	73,800		73,800	
Total Field Maintenance	1,616,549	1,516,549	1,019,127	497,422	
SA 16 USDA Phillipsburg Sewer Project Loan					
Enterprise Debt Service					
Debt Service	85,887	85,086	84,965	121	
Total Enterprise Debt Service	\$ 85,887	\$ 85,086	\$ 84,965	\$ 121	

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual (Cont'd.)

Wastewater - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REV 08 Caylor Rd Sewer Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	\$ 76,784	\$ 76,057	\$ 76,056	\$ 1
<i>Total Enterprise Debt Service</i>	<u>76,784</u>	<u>76,057</u>	<u>76,056</u>	<u>1</u>
Wastewater Capital Projects				
<i>Total Expenses</i>	<u>57,878,443</u>	<u>58,591,915</u>	<u>50,397,155</u>	<u>8,194,760</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>2,381,765</u>	<u>1,666,765</u>	<u>9,550,317</u>	<u>7,883,552</u>
Financing Sources and Uses:				
Transfers out	(3,938,600)	(3,223,600)	(2,738,600)	485,000
<i>Total Other Financing Sources and Uses</i>	<u>(3,938,600)</u>	<u>(3,223,600)</u>	<u>(2,738,600)</u>	<u>485,000</u>
<i>Net Change in Fund Balance</i>	(1,556,835)	(1,556,835)	6,811,717	8,368,552
<i>Fund Balance at Beginning of Year</i>	26,464,757	26,464,757	26,464,757	0
<i>Prior Year Encumbrance Appropriated</i>	<u>7,336,231</u>	<u>7,336,231</u>	<u>7,336,231</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 32,244,153</u>	<u>\$ 32,244,153</u>	<u>\$ 40,612,705</u>	<u>\$ 8,368,552</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 55,035,682	\$ 55,035,682	\$ 54,393,901	\$ (641,781)
Other Revenues	621,893	551,893	613,506	61,613
<i>Total Revenues</i>	<u>55,657,575</u>	<u>55,587,575</u>	<u>55,007,407</u>	<u>(580,168)</u>
Expenses:				
Greater Moraine Beavercreek Water				
<i>Environmental Services Administration</i>				
Salaries	238,662	254,662	240,413	14,249
Fringe Benefits	96,233	96,233	88,250	7,983
Operating Expenses	25,217	25,217	12,936	12,281
Travel & Training	64,369	29,738	22,973	6,765
Professional Services	45,824	52,955	46,537	6,418
Maintenance & Repair Services	10,700	20,700	14,708	5,992
Communications	12,265	16,265	14,092	2,173
Interfund Transfers	115,661	661		661
<i>Total Environmental Services Administration</i>	<u>608,931</u>	<u>496,431</u>	<u>439,909</u>	<u>56,522</u>
<i>Financial Services</i>				
Salaries	310,523	310,523	267,816	42,707
Fringe Benefits	123,927	123,927	95,194	28,733
Operating Expenses	128,681	128,681	101,956	26,725
Travel & Training	37,778	23,138	15,248	7,890
Professional Services	325,073	246,931	171,836	75,095
Maintenance & Repair Services	69	69		69
Communications	4,680	4,680	1,774	2,906
Insurance	248,062	469,062	468,323	739
Capital Outlays	6,120	18,120	16,432	1,688
Debt Service	9,425	9,425		9,425
<i>Total Financial Services</i>	<u>1,194,338</u>	<u>1,334,556</u>	<u>1,138,579</u>	<u>195,977</u>
<i>Customer Services</i>				
Salaries	512,177	512,177	480,926	31,251
Fringe Benefits	233,049	233,049	218,225	14,824
Operating Expenses	586,122	597,022	348,236	248,786
Travel & Training	12,526	5,626	1,192	4,434
Public Utility Services		500	500	0
Professional Services	227,075	167,825	125,351	42,474
Maintenance & Repair Services	4,166	4,166		4,166
Communications	25,126	31,266	26,705	4,561
<i>Total Customer Services</i>	<u>\$ 1,600,241</u>	<u>\$ 1,551,631</u>	<u>\$ 1,201,135</u>	<u>\$ 350,496</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, 2024
(Cont'd.)

	Budgeted Amounts			Variance with Final
	Original	Final	Actual Amounts	Budget Positive (Negative)
<i>Engineering Services</i>				
Salaries	\$ 648,529	\$ 648,529	\$ 575,297	\$ 73,232
Fringe Benefits	265,549	265,549	239,359	26,190
Operating Expenses	160,921	160,921	134,960	25,961
Travel & Training	41,936	15,601	5,168	10,433
Professional Services	88,330	15,330	2,274	13,056
Maintenance & Repair Services	13,020	13,020		13,020
Communications	819	819	593	226
Capital Outlays	25,704	25,704	21,322	4,382
<i>Total Engineering Services</i>	1,244,808	1,145,473	978,973	166,500
<i>Utility Management Services</i>				
Salaries	983,218	955,218	884,548	70,670
Fringe Benefits	356,811	356,811	321,956	34,855
Operating Expenses	358,158	358,158	284,187	73,971
Travel & Training	44,547	26,107	13,288	12,819
Public Utility Services	187,639	187,639	94,174	93,465
Professional Services	881,410	990,552	913,634	76,918
Maintenance & Repair Services	772,430	772,430	691,732	80,698
Communications	25,601	25,601	9,988	15,613
Interfund Transfers	35,874			0
Capital Outlays	99,476	176,076	170,188	5,888
<i>Total Utility Management Services</i>	3,745,164	3,848,592	3,383,695	464,897
<i>Meter Services</i>				
Salaries	499,339	499,339	481,080	18,259
Fringe Benefits	242,063	242,063	229,682	12,381
Operating Expenses	660,177	637,177	497,062	140,115
Travel & Training	8,792	8,792	531	8,261
Professional Services	16,446	21,446	11,600	9,846
Maintenance & Repair Services	34,154	52,154	50,864	1,290
Communications	1,227	1,227	887	340
<i>Total Meter Services</i>	1,462,198	1,462,198	1,271,706	190,492
<i>Field Services</i>				
Salaries	2,240,447	2,240,447	1,939,086	301,361
Fringe Benefits	986,625	976,625	792,762	183,863
Operating Expenses	1,791,108	2,029,048	1,655,920	373,128
Travel & Training	87,370	78,013	61,867	16,146
Public Utility Services	26,644,005	27,148,264	26,531,310	616,954
Professional Services	404,475	404,475	125,667	278,808
Maintenance & Repair Services	4,884,175	6,707,175	6,416,783	290,392
Communications	6,000	7,957	6,129	1,828
Capital Outlays	379,000	179,000	96,534	82,466
Debt Service	3,683,270	3,638,270	3,510,500	127,770
<i>Total Field Services</i>	\$ 41,106,475	\$ 43,409,274	\$ 41,136,558	\$ 2,272,716

MONTGOMERY COUNTY, OHIO
Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual (Cont'd.)
Water - Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
<i>Lab Services</i>				
Salaries	\$ 250,773	\$ 262,773	\$ 248,605	\$ 14,168
Fringe Benefits	111,518	121,518	113,526	7,992
Operating Expenses	97,710	174,108	136,705	37,403
Travel & Training	6,822	6,822	1,863	4,959
Public Utility Services	6,500	6,500	2,554	3,946
Professional Services	43,452	43,452	14,080	29,372
Maintenance & Repair Services	121,398	26,000	6,172	19,828
Communications	4,410	9,410	4,810	4,600
Capital Outlays	105,825	105,825	86,689	19,136
<i>Total Lab Services</i>	<u>748,408</u>	<u>756,408</u>	<u>615,004</u>	<u>141,404</u>
<i>Field Maintenance</i>				
Salaries	453,515	453,515	431,781	21,734
Fringe Benefits	168,460	168,460	158,610	9,850
Operating Expenses	326,788	226,788	105,239	121,549
Travel & Training	11,183	11,183	100	11,083
Public Utility Services	613,185	613,185	536,877	76,308
Professional Services	60,370	60,370	6,241	54,129
Maintenance & Repair Services	251,831	178,831	98,924	79,907
<i>Total Field Maintenance</i>	<u>1,885,332</u>	<u>1,712,332</u>	<u>1,337,772</u>	<u>374,560</u>
Dayton Water Permit Fees				
<i>Financial Services</i>				
Operating Expenses	<u>100,000</u>	<u>30,000</u>	<u>2,960</u>	<u>27,040</u>
<i>Total Financial Services</i>	<u>100,000</u>	<u>30,000</u>	<u>2,960</u>	<u>27,040</u>
<i>Total Expenses</i>	<u>53,695,895</u>	<u>55,746,895</u>	<u>51,506,291</u>	<u>4,240,604</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>1,961,680</u>	<u>(159,320)</u>	<u>3,501,116</u>	<u>3,660,436</u>
Financing Sources and Uses:				
Transfers out	<u>(4,441,131)</u>	<u>(3,920,131)</u>	<u>(3,020,131)</u>	<u>900,000</u>
<i>Total Other Financing Sources and Uses</i>	<u>(4,441,131)</u>	<u>(3,920,131)</u>	<u>(3,020,131)</u>	<u>900,000</u>
<i>Net Change in Fund Balance</i>	<u>(2,479,451)</u>	<u>(4,079,451)</u>	<u>480,985</u>	<u>4,560,436</u>
<i>Fund Balance at Beginning of Year</i>	<u>25,087,890</u>	<u>25,087,890</u>	<u>25,087,890</u>	<u>0</u>
<i>Prior Year Encumbrance Appropriated</i>	<u>2,602,424</u>	<u>2,602,424</u>	<u>2,602,424</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 25,210,863</u>	<u>\$ 23,610,863</u>	<u>\$ 28,171,299</u>	<u>\$ 4,560,436</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 28,909,551	\$ 28,909,551	\$ 34,795,643	\$ 5,886,092
Other Revenues	4,000	4,000	124,261	120,261
Investment Income		900,000	1,360,915	460,915
<i>Total Revenues</i>	<u>28,913,551</u>	<u>29,813,551</u>	<u>36,280,819</u>	<u>6,467,268</u>
Expenses:				
Solid Waste Management				
<i>Environmental Services Administration</i>				
Salaries	240,547	240,547	217,646	22,901
Fringe Benefits	84,515	84,515	73,118	11,397
Operating Expenses	1,111,578	1,111,578	312,075	799,503
Travel & Training	30,337	24,637	11,811	12,826
Intergovernmental	60,000	80,000	79,620	380
Professional Services	47,942	27,942	16,994	10,948
Maintenance & Repair Services	2,300	2,300		2,300
Communications	8,800	8,800	1,216	7,584
Debt Service	8,000	8,000	2,000	6,000
<i>Total Environmental Services Administration</i>	<u>1,594,019</u>	<u>1,588,319</u>	<u>714,480</u>	<u>873,839</u>
<i>Financial Services</i>				
Salaries	147,033	165,033	155,815	9,218
Fringe Benefits	60,773	60,773	50,503	10,270
Operating Expenses	10,600	10,600	1,580	9,020
Travel & Training	8,835	8,835		8,835
Professional Services	66,320	66,320	54,250	12,070
Maintenance & Repair Services	1,100	1,100		1,100
Communications	3,000	3,000	379	2,621
Capital Outlays		8,000	7,857	143
<i>Total Financial Services</i>	<u>297,661</u>	<u>323,661</u>	<u>270,384</u>	<u>53,277</u>
<i>Utility Management Services</i>				
Salaries	182,098	182,098	134,280	47,818
Fringe Benefits	59,125	59,125	41,611	17,514
Operating Expenses	1,876	1,876		1,876
Travel & Training	200	200		200
Professional Services	297,920	175,920	130,394	45,526
Maintenance & Repair Services	41,586	41,586	24,492	17,094
Communications	9,213	14,213	9,209	5,004
Interfund Transfers	17,500	17,500		17,500
Capital Outlays	37,200	37,200	20,087	17,113
<i>Total Utility Management Services</i>	<u>\$ 646,718</u>	<u>\$ 529,718</u>	<u>\$ 360,073</u>	<u>\$ 169,645</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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Fleet Services</i>				
Salaries	\$ 61,848	\$ 69,848	\$ 58,692	\$ 11,156
Fringe Benefits	24,440	24,440	13,992	10,448
Operating Expenses	645,090	595,090	411,332	183,758
Professional Services		100	29	71
Maintenance & Repair Services	2,100,000	2,099,900	1,618,442	481,458
<i>Total Fleet Services</i>	<u>2,831,378</u>	<u>2,789,378</u>	<u>2,102,487</u>	<u>686,891</u>
<i>Facilities Services</i>				
Salaries	321,664	321,664	284,086	37,578
Fringe Benefits	112,422	112,422	89,408	23,014
Operating Expenses	288,466	302,466	211,529	90,937
Travel & Training	7,398	7,398	680	6,718
Public Utility Services	589,881	589,881	388,686	201,195
Professional Services	65,466	65,466	47,324	18,142
Maintenance & Repair Services	477,587	477,587	351,493	126,094
Communications	3,159	3,159		3,159
Capital Outlays	35,000	35,000	30,657	4,343
<i>Total Facilities Services</i>	<u>1,901,043</u>	<u>1,915,043</u>	<u>1,403,863</u>	<u>511,180</u>
<i>Transfer Station Operations</i>				
Salaries	3,620,215	3,594,215	3,277,636	316,579
Fringe Benefits	1,595,665	1,595,665	1,431,951	163,714
Operating Expenses	284,620	284,620	228,315	56,305
Travel & Training	69,272	54,872	37,115	17,757
Public Utility Services	15,305,182	15,502,282	13,566,025	1,936,257
Professional Services	378,404	358,504	332,381	26,123
Maintenance & Repair Services	12,955	12,955	5,711	7,244
Communications	65,204	35,204	11,099	24,105
Insurance	168,716	446,716	445,743	973
Capital Outlays	21,517	39,417	21,517	17,900
<i>Total Transfer Station Operations</i>	<u>21,521,750</u>	<u>21,924,450</u>	<u>19,357,493</u>	<u>2,566,957</u>
Solid Waste Undisbursed Generation Fees				
<i>Environmental Services Administration</i>				
Intergovernmental	3,224,792	3,224,792	3,016,070	208,722
<i>Total Environmental Services Administration</i>	<u>3,224,792</u>	<u>3,224,792</u>	<u>3,016,070</u>	<u>208,722</u>
Solid Waste Undisbursed EPA Fees				
<i>Environmental Services Administration</i>				
Intergovernmental	3,415,676	3,715,676	3,157,820	557,856
<i>Total Environmental Services Administration</i>	<u>\$ 3,415,676</u>	<u>\$ 3,715,676</u>	<u>\$ 3,157,820</u>	<u>\$ 557,856</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual (Cont'd.)

Solid Waste Management - Enterprise Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
REV 10 Solid Waste Revenue Bonds				
<i>Enterprise Debt Service</i>				
Debt Service	\$ 374,482	\$ 409,857	\$ 403,907	\$ 5,950
<i>Total Enterprise Debt Service</i>	374,482	409,857	403,907	5,950
<i>Total Expenses</i>	35,807,519	36,420,894	30,786,577	5,634,317
 <i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	 (6,893,968)	 (6,607,343)	 5,494,242	 12,101,585
Financing Sources and Uses:				
Transfers in	4,099,482	3,603,857	379,000	(3,224,857)
Transfers out	(379,000)	(1,379,000)	(1,379,000)	0
<i>Total Other Financing Sources and Uses</i>	3,720,482	2,224,857	(1,000,000)	(3,224,857)
 <i>Net Change in Fund Balance</i>	 (3,173,486)	 (4,382,486)	 4,494,242	 8,876,728
<i>Fund Balance at Beginning of Year</i>	24,828,636	24,828,636	24,828,636	0
<i>Prior Year Encumbrance Appropriated</i>	3,719,034	3,719,034	3,719,034	0
<i>Fund Balance at End of Year</i>	<u>\$ 25,374,184</u>	<u>\$ 24,165,184</u>	<u>\$ 33,041,912</u>	<u>\$ 8,876,728</u>

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,387,100	\$ 1,387,100	\$ 1,590,637	\$ 203,537
Other Revenues			17,026	17,026
<i>Total Revenues</i>	<u>1,387,100</u>	<u>1,387,100</u>	<u>1,607,663</u>	<u>220,563</u>
Expenses:				
Parking Facilities				
<i>Central Services</i>				
Salaries	156,216	156,216	144,364	11,852
Fringe Benefits	93,027	79,027	67,642	11,385
Operating Expenses	182,015	209,365	198,916	10,449
Public Utility Services	59,303	69,803	58,456	11,347
Professional Services	320,646	340,846	335,987	4,859
Maintenance & Repair Services	235,172	277,172	184,911	92,261
Communications	9,400	9,550	9,422	128
Insurance	42,500	28,819	28,819	0
Capital Outlays		74,956	72,777	2,179
<i>Total Expenses</i>	<u>1,098,279</u>	<u>1,245,754</u>	<u>1,101,294</u>	<u>144,460</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>288,821</u>	<u>141,346</u>	<u>506,369</u>	<u>365,023</u>
Financing Sources and Uses:				
Advances out	(300,000)	(300,000)	(300,000)	0
Transfers out	(48,800)	(48,800)	(48,800)	0
<i>Total Other Financing Sources and Uses</i>	<u>(348,800)</u>	<u>(348,800)</u>	<u>(348,800)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(59,979)	(207,454)	157,569	365,023
<i>Fund Balance at Beginning of Year</i>	1,475,729	1,475,729	1,475,729	0
<i>Prior Year Encumbrance Appropriated</i>	99,289	99,289	99,289	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,515,039</u>	<u>\$ 1,367,564</u>	<u>\$ 1,732,587</u>	<u>\$ 365,023</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, 2024

(Cont'd.)

	Central Services	Information Technology	Microsoft Dynamics 365	Workers' Compensation Risk Management
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,403,936	\$ 3,226,832	\$ 1,330,569	\$ 8,022,352
Materials and Supplies Inventory	231,030			
Accounts Receivable	43,610			10
Due from Other Funds	393,416	9,733		
Prepaid Items	10,223	252,196		83,336
<i>Total Current Assets</i>	<u>3,082,215</u>	<u>3,488,761</u>	<u>1,330,569</u>	<u>8,105,698</u>
Noncurrent Assets:				
Capital Assets:				
Furniture, Fixtures, and Equipment	544,757	361,451		
Intangible Right To Use - Furniture, Fixtures, and Equipment	256,759			
Intangible Right To Use - SBITA	84,122	548,177	2,003,651	52,461
Accumulated Depreciation / Amortization	(516,423)	(665,068)	(424,211)	(28,435)
Net Pension Asset	45,993	91,982		
Net OPEB Asset	138,702	277,406		
<i>Total Noncurrent Assets</i>	<u>553,910</u>	<u>613,948</u>	<u>\$ 1,579,440</u>	<u>\$ 24,026</u>
<i>Total Assets</i>	<u>3,636,125</u>	<u>4,102,709</u>	<u>2,910,009</u>	<u>8,129,724</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Outflows - Traditional	1,799,008	3,598,019		
Deferred Outflows - Combined	19,179	38,359		
Deferred Outflows - OPEB	128,281	256,563		
<i>Total Deferred Outflows of Resources</i>	<u>1,946,468</u>	<u>3,892,941</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
\$ 7,841,627	\$ 612,118	\$ 17,023,698	\$ 249,062	\$ 1,970,356	\$ 42,680,550
				1,808	232,838
32,988		52,188		136	128,932
			71,113	128,938	603,200
936,086			17,376		1,299,217
8,810,701	612,118	17,075,886	337,551	2,101,238	44,944,737
		6,755		1,367,688	2,280,651
					256,759
					2,688,411
		(6,755)		(1,367,688)	(3,008,580)
					137,975
					416,108
0	0	0	0	0	2,771,324
8,810,701	612,118	17,075,886	337,551	2,101,238	47,716,061
					5,397,027
					57,538
					384,844
0	0	0	0	0	5,839,409

MONTGOMERY COUNTY, OHIO
Combining Statement of Fund Net Position
Internal Service Funds (Cont'd.)
December 31, 2024

	Central Services	Information Technology	Microsoft Dynamics 365	Workers' Compensation Risk Management
LIABILITIES:				
Current Liabilities:				
Accounts Payable	597,220	151,307	37,098	132,157
Accrued Wages and Benefits	92,955	158,809	17,287	38,100
Due to Other Governments	16,751	41,109	5,464	8,696
Due to Other Funds	9,791	12,684		458
Comp Time Payable	118			
Personal Leave Payable	21,285	59,664	5,886	8,256
Claims Payable				1,891,429
Compensated Absences Payable	134,678	533,269	128,470	37,311
Leases Payable	35,878			
Subscription Payable	27,494	26,385	615,905	15,382
Payroll Withholdings	17,703	59,192	8,615	10,006
<i>Total Current Liabilities</i>	<u>953,873</u>	<u>1,042,419</u>	<u>818,725</u>	<u>2,141,795</u>
Noncurrent Liabilities:				
Claims Payable - net of current portion				14,860,079
Compensated Absences Payable - net of current portion	370,813	709,431	102,764	74,215
Leases Payable-net of current portion	65,643			
Subscription Payable-net of current portion	41,160	39,580	723,425	
Long-Term Liabilities:				
Due in More Than One Year:				
Net Pension Liability	<u>4,070,334</u>	<u>8,140,673</u>	<u></u>	<u></u>
<i>Total Noncurrent Liabilities</i>	<u>4,547,950</u>	<u>8,889,684</u>	<u>826,189</u>	<u>14,934,294</u>
<i>Total Liabilities</i>	<u>5,501,823</u>	<u>9,932,103</u>	<u>1,644,914</u>	<u>17,076,089</u>
Deferred Inflows of Resources:				
Deferred Inflows - Traditional	16,463	32,925		
Deferred Inflows - Combined	37,371	74,737		
Deferred Inflows - OPEB	<u>79,364</u>	<u>158,732</u>	<u></u>	<u></u>
<i>Total Deferred Inflows of Resources</i>	<u>133,198</u>	<u>266,394</u>	<u>0</u>	<u>0</u>
NET POSITION:				
Net Investment in Capital Assets	199,040	178,595	240,110	8,644
Restricted for Pension & OPEB Plans	184,695	369,388		
Unrestricted (Deficit)	<u>(436,163)</u>	<u>(2,750,830)</u>	<u>1,024,985</u>	<u>(8,955,009)</u>
<i>Total Net Position</i>	<u>\$ (52,428)</u>	<u>\$ (2,202,847)</u>	<u>\$ 1,265,095</u>	<u>\$ (8,946,365)</u>

Property/ Casualty Risk Management	Family Medical Leave Act	Healthcare Self- Insurance	Other Data Services	Telecom- munications	Total
48,350	24	3,430,030	2,995	91,615	4,490,796
13,788	2,429	12,369		11,097	346,834
579	714	3,535		2,417	79,265
773	350	1,553		147	25,756
					118
2,897	1,753	3,929			103,670
540,287		7,258,463			9,690,179
24,763	7,469	22,345		85,495	973,800
					35,878
					685,166
613	1,283	6,041		4,518	107,971
632,050	14,022	10,738,265	2,995	195,289	16,539,433
608,412					15,468,491
46,226	9,847	40,852		145,770	1,499,918
					65,643
					804,165
					12,211,007
654,638	9,847	40,852	0	145,770	30,049,224
1,286,688	23,869	10,779,117	2,995	341,059	46,588,657
					49,388
					112,108
					238,096
0	0	0	0	0	399,592
					626,389
					554,083
7,524,013	588,249	6,296,769	334,556	1,760,179	5,386,749
\$ 7,524,013	\$ 588,249	\$ 6,296,769	\$ 334,556	\$ 1,760,179	\$ 6,567,221

MONTGOMERY COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	Central Services	Information Technology	Microsoft Dynamics 365	Workers' Compensation Risk Management	Property/Casualty Risk Management
OPERATING REVENUES:					
Fees and Charges for Services	\$ 9,782,031	\$ 7,738,853	\$ 1,587,695	\$ 1,442,396	\$ 5,228,253
Other	176	332		9,750	33,069
<i>Total Operating Revenues</i>	<u>9,782,207</u>	<u>7,739,185</u>	<u>1,587,695</u>	<u>1,452,146</u>	<u>5,261,322</u>
OPERATING EXPENSES:					
Personal Services	3,877,468	8,040,118	654,385	926,258	329,980
Contractual Services	1,248,508	638,465	227,296	1,100,653	1,934,800
Materials and Supplies	5,094,548	51,724		6,047	673
Utilities	2,366				
Claims				3,520,100	675,848
Depreciation / Amortization	106,135	399,260	371,982	20,793	
Other	748,482	440,356		91,962	66,237
<i>Total Operating Expenses</i>	<u>11,077,507</u>	<u>9,569,923</u>	<u>1,253,663</u>	<u>5,665,813</u>	<u>3,007,538</u>
<i>Operating Income (Loss)</i>	<u>(1,295,300)</u>	<u>(1,830,738)</u>	<u>334,032</u>	<u>(4,213,667)</u>	<u>2,253,784</u>
NON-OPERATING REVENUES (EXPENSES):					
Gain on Sale of Capital Assets	602				
Other Non-Operating Revenues					129,904
Interest	(2,067)	(8,568)	(80,648)	(1,400)	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,465)</u>	<u>(8,568)</u>	<u>(80,648)</u>	<u>(1,400)</u>	<u>129,904</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(1,296,765)</u>	<u>(1,839,306)</u>	<u>253,384</u>	<u>(4,215,067)</u>	<u>2,383,688</u>
<i>Change in Net Position</i>	<u>(1,296,765)</u>	<u>(1,839,306)</u>	<u>253,384</u>	<u>(4,215,067)</u>	<u>2,383,688</u>
<i>Net Position at Beginning of Year as Previously Reported</i>	1,423,321	376,617	1,152,369	(4,717,341)	5,194,047
<i>Change in Accounting Principle (See Note C)</i>	(178,984)	(740,158)	(140,658)	(13,957)	(53,722)
<i>Restated Net Position at Beginning of Year</i>	<u>1,244,337</u>	<u>(363,541)</u>	<u>1,011,711</u>	<u>(4,731,298)</u>	<u>5,140,325</u>
<i>Net Position (Deficit) at End of Year</i>	<u>\$ (52,428)</u>	<u>\$ (2,202,847)</u>	<u>\$ 1,265,095</u>	<u>\$ (8,946,365)</u>	<u>\$ 7,524,013</u>

Family Medical Leave Act	Healthcare - Self Insurance	Other Data Services	Telecom- munications	Total
\$ 402,190	\$ 68,289,604 4,707,865	\$ 171,571	\$ 1,735,690 747	\$ 96,378,283 4,751,939
402,190	72,997,469	171,571	1,736,437	101,130,222
104,217	9,498,479		482,810	23,913,715
138,117	3,827,456	187,588	19,125	9,322,008
48	6,259		5,543	5,164,842
			1,183,276	1,185,642
	62,182,494			66,378,442
				898,170
61,696	59,953		15,781	1,484,467
304,078	75,574,641	187,588	1,706,535	108,347,286
98,112	(2,577,172)	(16,017)	29,902	(7,217,064)
				602
				129,904
				(92,683)
0	0	0	0	37,823
98,112	(2,577,172)	(16,017)	29,902	(7,179,241)
98,112	(2,577,172)	(16,017)	29,902	(7,179,241)
494,389	8,917,378	350,573	1,822,977	15,014,330
(4,252)	(43,437)		(92,700)	(1,267,868)
490,137	8,873,941	350,573	1,730,277	13,746,462
\$ 588,249	\$ 6,296,769	\$ 334,556	\$ 1,760,179	\$ 6,567,221

MONTGOMERY COUNTY, OHIO
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2024

	Central Services	Information Technology	Microsoft Dynamics 365	Workers' Compensation Risk Management	Property/ Casualty Risk Management
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
<i>Cash flows from operating activities:</i>					
Cash receipts from customers	\$ 444,486	\$	\$	\$ 77,908	\$ 1,982
Cash receipts from interfund services provided	9,276,258	7,738,625	1,587,695	1,364,488	5,226,271
Cash payments to employees for services	(2,089,166)	(4,951,512)	(560,486)	(792,975)	(281,871)
Cash payments to suppliers for goods and services	(5,241,049)	(122,733)	(188,924)	(869,557)	(1,633,698)
Cash payments for insurance claims				(912,571)	(1,225,922)
Cash payments for interfund services used	(1,114,498)	(1,090,376)	(84,800)	(311,042)	(139,465)
Other Non Operating receipts					129,904
Cash from other sources	120,265	332		11,100	81
Other cash payments	(755,355)	(500,313)		(92,052)	(66,102)
<i>Net cash provided by (used for) operating activities</i>	<u>640,941</u>	<u>1,074,023</u>	<u>753,485</u>	<u>(1,524,701)</u>	<u>2,011,180</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on leases	(34,740)				
Principal paid on subscriptions	(15,468)	(249,561)	(590,824)	(18,971)	
Interest paid on subscriptions	(2,067)	(8,568)	(80,648)	(1,400)	
Inception from subscriptions	84,122	75,918	1,616,783		
Acquisition and construction of capital assets	(220,803)	(245,787)	(1,616,783)		
Proceeds from sale of capital assets	<u>1,320</u>				
<i>Net cash provided by (used for) capital and related financing activities</i>	<u>(187,636)</u>	<u>(427,998)</u>	<u>(671,472)</u>	<u>(20,371)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	453,305	646,025	82,013	(1,545,072)	2,011,180
Cash and cash equivalents at beginning of year	<u>1,950,631</u>	<u>2,580,807</u>	<u>1,248,556</u>	<u>9,567,424</u>	<u>5,830,447</u>
Cash and cash equivalents at end of year	<u>\$ 2,403,936</u>	<u>\$ 3,226,832</u>	<u>\$ 1,330,569</u>	<u>\$ 8,022,352</u>	<u>\$ 7,841,627</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>					
Operating income (loss)	\$ (1,295,300)	\$ (1,830,738)	\$ 334,032	(4,213,667)	2,253,784
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation/Amortization	106,135	399,260	371,982	20,793	
Miscellaneous nonoperating income (expense)					129,904
(Increase) decrease in accounts receivable	119,288			1,350	(32,988)
(Increase) decrease in due from other funds	(60,486)	(228)			
(Increase) decrease in inventory of supplies	319,857				
(Increase) decrease in prepaid expenses		(49,206)		15,216	211,405
(Increase) decrease in net pension asset	4,030	8,058			
(Increase) decrease in net OPEB asset	26,243	52,483			
(Increase) decrease in deferred outflows pension	1,559,968	3,119,937			
(Increase) decrease in deferred outflows OPEB	154,330	308,664			
Increase (decrease) in accounts payable	257,243	91,134	35,897	9,622	(140,046)
Increase (decrease) in due to other funds	2,833	9,235		(266)	510
Increase (decrease) in due to other governments	(4,443)	(7,813)	(3,674)	397	(48)
Increase (decrease) in accrued wages and benefits	16,786	46,191	5,556	13,199	4,263
Increase (decrease) in payroll withholdings	(4,180)	(6,914)	(2,888)	1,027	1
Increase (decrease) in insurance claims payable				2,612,252	(415,848)
Increase (decrease) in matured compensated absences	(11,767)				
Increase (decrease) in comp time payable	118				
Increase (decrease) in personal leave payable	21,285	59,664	5,886	8,256	2,897
Increase (decrease) in compensated absences	5,491	27,278	6,694	7,120	(2,654)
Increase (decrease) in net pension liability	380,184	760,371			
Increase (decrease) in deferred inflows pension	(762,645)	(1,525,296)			
Increase (decrease) in deferred inflows OPEB	(194,029)	(388,057)			
<i>Total adjustments</i>	<u>1,936,241</u>	<u>2,904,761</u>	<u>419,453</u>	<u>2,688,966</u>	<u>(242,604)</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 640,941</u>	<u>\$ 1,074,023</u>	<u>\$ 753,485</u>	<u>\$ (1,524,701)</u>	<u>\$ 2,011,180</u>

Noncash Capital Financing Activities:

During 2024, there were no noncash investing, capital and related financing activities in the Internal Service Funds.

<i>Family Medical Leave Act</i>	<i>Healthcare Self- Insurance</i>	<i>Other Data Services</i>	<i>Telecom- munications</i>	<i>Totals</i>
\$ 38,862	\$ 10,519,185	\$ 761	\$ 179,553	\$ 11,262,737
363,328	57,795,059	165,157	1,555,945	85,072,826
(88,079)	(6,384,093)		(414,917)	(15,563,099)
(75,234)	(3,648,499)	(161,361)	(1,165,720)	(13,106,775)
	(59,512,025)			(61,650,518)
(70,033)	(3,212,798)	(1,746)	(93,368)	(6,118,126)
				129,904
	9,459,947		747	9,592,472
(61,346)	(59,850)		(15,781)	(1,550,799)
107,498	4,956,926	2,811	46,459	8,068,622
				(34,740)
				(874,824)
				(92,683)
				1,776,823
				(2,083,373)
				1,320
0	0	0	0	(1,307,477)
107,498	4,956,926	2,811	46,459	6,761,145
504,620	12,066,772	246,251	1,923,897	35,919,405
\$ 612,118	\$ 17,023,698	\$ 249,062	\$ 1,970,356	\$ 42,680,550
98,112	(2,577,172)	(16,017)	29,902	\$ (7,217,064)
				898,170
				129,904
	3,879,598		6	3,967,254
	897,124	(5,653)	(198)	830,559
			1,542	321,399
		29,172		206,587
				12,088
				78,726
				4,679,905
				462,994
24	2,328,275	(4,691)	4,376	2,581,834
350	668		(125)	13,205
(695)	(916)		(451)	(17,643)
609	1,337		3,475	91,416
(735)	(2,049)		(462)	(16,200)
	422,824			2,619,228
				(11,767)
				118
1,753	3,929			103,670
8,080	3,308		8,394	63,711
				1,140,555
				(2,287,941)
				(582,086)
9,386	7,534,098	18,828	16,557	15,285,686
\$ 107,498	\$ 4,956,926	\$ 2,811	\$ 46,459	\$ 8,068,622

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, 2024

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 12,215,255	\$ 12,535,255	\$ 9,720,744	\$ (2,814,511)
Other Revenues	170,000	170,000	121,585	(48,415)
<i>Total Revenues</i>	<u>12,385,255</u>	<u>12,705,255</u>	<u>9,842,329</u>	<u>(2,862,926)</u>
Expenses:				
Printing Services Subfund				
<i>Central Services</i>				
Salaries	187,418	195,418	194,360	1,058
Fringe Benefits	103,298	95,298	86,790	8,508
Operating Expenses	919,008	912,798	861,379	51,419
Travel & Training	1,200	3,000	2,063	937
Professional Services	282,589	282,779	242,167	40,612
Maintenance & Repair Services	17,000	15,539	9,821	5,718
Communications	3,515	4,265	3,813	452
Insurance	1,200	1,260	1,256	4
Capital Outlays	35,000	39,871	39,475	396
<i>Total Central Services - Printing Services</i>	<u>1,550,228</u>	<u>1,550,228</u>	<u>1,441,124</u>	<u>109,104</u>
Mailroom Subfund				
<i>Central Services</i>				
Salaries	334,192	267,324	262,631	4,693
Fringe Benefits	189,285	144,193	138,301	5,892
Operating Expenses	1,554,919	1,635,914	1,544,320	91,594
Travel & Training	1,200	1,230	1,227	3
Professional Services	15,800	68,000	66,712	1,288
Maintenance & Repair Services	2,000	9,975	3,949	6,026
Communications	290,545	295,045	274,410	20,635
Insurance	5,000	3,800	2,052	1,748
Capital Outlays		2,000		2,000
<i>Total Central Services - Mailroom</i>	<u>2,392,941</u>	<u>2,427,481</u>	<u>2,293,602</u>	<u>133,879</u>
Stockroom Subfund				
<i>Central Services</i>				
Salaries	178,104	161,901	161,901	0
Fringe Benefits	87,437	79,304	79,304	0
Operating Expenses	1,583,059	1,323,139	1,279,840	43,299
Professional Services	1,310,826	696,541	623,403	73,138
Maintenance & Repair Services	59,000	8,211	8,211	0
Communications	5,450	2,108	2,108	0
Insurance	2,500	2,779	2,779	0
Capital Outlays	35,000	45,000	45,000	0
<i>Total Central Services - Stockroom</i>	<u>\$ 3,261,376</u>	<u>\$ 2,318,983</u>	<u>\$ 2,202,546</u>	<u>\$ 116,437</u>

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Service Depot Subfund				
<i>Central Services</i>				
Salaries	\$ 1,221,612	\$ 1,166,612	\$ 1,161,722	\$ 4,890
Fringe Benefits	629,028	599,028	593,172	5,856
Operating Expenses	3,163,776	2,617,426	2,382,500	234,926
Travel & Training	9,000	9,000	557	8,443
Public Utility Services	3,380	3,380	2,522	858
Professional Services	106,944	106,944	89,794	17,150
Maintenance & Repair Services	380,443	280,443	150,990	129,453
Communications	21,800	21,800	15,228	6,572
Insurance	4,000	4,350	4,345	5
Capital Outlays	2,278	18,278	2,278	16,000
<i>Total Central Services - Service Depot</i>	<u>5,542,261</u>	<u>4,827,261</u>	<u>4,403,108</u>	<u>424,153</u>
<i>Total Expenses</i>	<u>12,746,806</u>	<u>11,123,953</u>	<u>10,340,380</u>	<u>783,573</u>
 <i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(361,551)	1,581,302	(498,051)	(2,079,353)
<i>Fund Balance at Beginning of Year</i>	1,277,336	1,277,336	1,277,336	0
<i>Prior Year Encumbrance Appropriated</i>	630,233	630,233	630,233	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,546,018</u>	<u>\$ 3,488,871</u>	<u>\$ 1,409,518</u>	<u>\$ (2,079,353)</u>

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 8,074,176	\$ 8,074,176	\$ 7,738,625	\$ (335,551)
Other Revenues			332	332
<i>Total Revenues</i>	<u>8,074,176</u>	<u>8,074,176</u>	<u>7,738,957</u>	<u>(335,219)</u>
Expenses:				
<i>Information Technology</i>				
Salaries	4,614,348	4,614,348	4,232,706	381,642
Fringe Benefits	1,459,813	1,459,813	1,338,120	121,693
Operating Expenses	492,781	492,781	369,263	123,518
Travel & Training	105,891	105,891	78,200	27,691
Professional Services	294,401	293,882	91,913	201,969
Maintenance & Repair Services	973,048	973,048	858,808	114,240
Communications	39,430	39,430	36,092	3,338
Insurance	350	7,088	7,088	0
Interfund Transfers	10,951	4,732	140	4,592
Capital Outlays	206,612	257,112	233,172	23,940
<i>Total Expenses</i>	<u>8,197,625</u>	<u>8,248,125</u>	<u>7,245,502</u>	<u>1,002,623</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(123,449)	(173,949)	493,455	667,404
<i>Fund Balance at Beginning of Year</i>	2,342,241	2,342,241	2,342,241	0
<i>Prior Year Encumbrance Appropriated</i>	123,564	123,564	123,564	0
<i>Fund Balance at End of Year</i>	<u>\$ 2,342,356</u>	<u>\$ 2,291,856</u>	<u>\$ 2,959,260</u>	<u>\$ 667,404</u>

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,848,381	\$ 1,848,381	\$ 1,587,695	\$ (260,686)
<i>Total Revenues</i>	<u>1,848,381</u>	<u>1,848,381</u>	<u>1,587,695</u>	<u>(260,686)</u>
Expenses:				
<i>Office of Management & Budget</i>				
Salaries	228,930	231,606	231,606	0
Fringe Benefits	80,740	82,623	82,623	0
Professional Services	1,205,949	1,201,346	961,210	240,136
Communications		44	44	0
<i>Total Office of Management & Budget</i>	<u>1,515,619</u>	<u>1,515,619</u>	<u>1,275,483</u>	<u>240,136</u>
<i>Auditor</i>				
Salaries	269,287	257,687	244,633	13,054
Fringe Benefits	69,424	81,024	77,386	3,638
<i>Total Auditor</i>	<u>338,711</u>	<u>338,711</u>	<u>322,019</u>	<u>16,692</u>
<i>Total Expenses</i>	<u>1,854,330</u>	<u>1,854,330</u>	<u>1,597,502</u>	<u>256,828</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(5,949)	(5,949)	(9,807)	(3,858)
<i>Fund Balance at Beginning of Year</i>	1,221,964	1,221,964	1,221,964	0
<i>Prior Year Encumbrance Appropriated</i>	5,949	5,949	5,949	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,221,964</u>	<u>\$ 1,221,964</u>	<u>\$ 1,218,106</u>	<u>\$ (3,858)</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 3,197,151	\$ 3,197,151	\$ 1,442,396	\$ (1,754,755)
Other Revenues			11,100	11,100
<i>Total Revenues</i>	<u>3,197,151</u>	<u>3,197,151</u>	<u>1,453,496</u>	<u>(1,743,655)</u>
Expenses:				
<i>Risk Management</i>				
Salaries	704,851	704,851	679,369	25,482
Fringe Benefits	240,822	242,672	219,963	22,709
Operating Expenses	78,808	78,808	72,566	6,242
Travel & Training	56,177	56,177	24,835	31,342
Professional Services	757,213	751,557	639,205	112,352
Maintenance & Repair Services	156,835	156,835	71,238	85,597
Communications	9,850	9,850	6,809	3,041
Insurance	2,241,931	2,241,932	1,963,632	278,300
Capital Outlays		3,805	3,805	0
<i>Total Expenses</i>	<u>4,246,487</u>	<u>4,246,487</u>	<u>3,681,422</u>	<u>565,065</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(1,049,336)	(1,049,336)	(2,227,926)	(1,178,590)
<i>Fund Balance at Beginning of Year</i>	9,231,133	9,231,133	9,231,133	0
<i>Prior Year Encumbrance Appropriated</i>	<u>319,021</u>	<u>319,021</u>	<u>319,021</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 8,500,818</u>	<u>\$ 8,500,818</u>	<u>\$ 7,322,228</u>	<u>\$ (1,178,590)</u>

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,321,002	\$ 4,321,002	\$ 5,228,253	\$ 907,251
Other Revenues			81	81
Other Nonoperating Revenues	43,000	43,000	129,904	86,904
<i>Total Revenues</i>	<u>4,364,002</u>	<u>4,364,002</u>	<u>5,358,238</u>	<u>994,236</u>
Expenses:				
<i>Property & Casualty Administration</i>				
Salaries	251,155	251,155	241,382	9,773
Fringe Benefits	91,976	92,626	84,219	8,407
Operating Expenses	63,700	63,700	60,900	2,800
Travel & Training	27,362	27,362	5,327	22,035
Professional Services	620,972	618,167	229,221	388,946
Maintenance & Repair Services	16,900	16,900	623	16,277
Communications	4,925	6,325	5,850	475
Insurance	3,737,738	3,737,738	3,097,679	640,059
Capital Outlays		755	725	30
<i>Total Expenses</i>	<u>4,814,728</u>	<u>4,814,728</u>	<u>3,725,926</u>	<u>1,088,802</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(450,726)	(450,726)	1,632,312	2,083,038
<i>Fund Balance at Beginning of Year</i>	5,378,495	5,378,495	5,378,495	0
<i>Prior Year Encumbrance Appropriated</i>	450,726	450,726	450,726	0
<i>Fund Balance at End of Year</i>	<u>\$ 5,378,495</u>	<u>\$ 5,378,495</u>	<u>\$ 7,461,533</u>	<u>\$ 2,083,038</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 373,692	\$ 373,692	\$ 402,190	\$ 28,498
<i>Total Revenues</i>	<u>373,692</u>	<u>373,692</u>	<u>402,190</u>	<u>28,498</u>
Expenses:				
<i>Family Medical Leave Act</i>				
Salaries	81,350	81,350	74,581	6,769
Fringe Benefits	30,030	30,030	19,194	10,836
Operating Expenses	52,700	62,200	59,407	2,793
Travel & Training	7,100	7,100	2,338	4,762
Professional Services	153,084	143,249	137,761	5,488
Communications	50	50		50
Insurance		335	332	3
<i>Total Expenses</i>	<u>324,314</u>	<u>324,314</u>	<u>293,613</u>	<u>30,701</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	49,378	49,378	108,577	59,199
<i>Fund Balance at Beginning of Year</i>	<u>501,195</u>	<u>501,195</u>	<u>501,195</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 550,573</u>	<u>\$ 550,573</u>	<u>\$ 609,772</u>	<u>\$ 59,199</u>

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 66,443,000	\$ 66,443,000	\$ 68,314,244	\$ 1,871,244
Other Revenues	2,000,000	9,000,000	9,459,947	459,947
<i>Total Revenues</i>	<u>68,443,000</u>	<u>75,443,000</u>	<u>77,774,191</u>	<u>2,331,191</u>
Expenses:				
<i>UMR Self Insurance</i>				
Salaries	444,356	444,356	429,972	14,384
Fringe Benefits	9,877,862	9,811,862	9,059,933	751,929
Operating Expenses	76,850	76,850	64,481	12,369
Travel & Training	20,500	20,500	1,630	18,870
Professional Services	2,788,166	2,853,176	2,646,683	206,493
Maintenance & Repair Services		990	990	0
Communications	10,700	10,700	5,835	4,865
Insurance	<u>57,231,894</u>	<u>68,231,894</u>	<u>67,275,829</u>	<u>956,065</u>
<i>Total Expenses</i>	<u>70,450,328</u>	<u>81,450,328</u>	<u>79,485,353</u>	<u>1,964,975</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	<u>(2,007,328)</u>	<u>(6,007,328)</u>	<u>(1,711,162)</u>	<u>4,296,166</u>
Financing Sources and Uses:				
Transfers in			1,920,386	1,920,386
Transfers out		(1,920,386)	(1,920,386)	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(1,920,386)</u>	<u>0</u>	<u>1,920,386</u>
<i>Net Change in Fund Balance</i>	(2,007,328)	(7,927,714)	(1,711,162)	6,216,552
<i>Fund Balance at Beginning of Year</i>	10,041,264	10,041,264	10,041,264	0
<i>Prior Year Encumbrance Appropriated</i>	<u>2,012,961</u>	<u>2,012,961</u>	<u>2,012,961</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 10,046,897</u>	<u>\$ 4,126,511</u>	<u>\$ 10,343,063</u>	<u>\$ 6,216,552</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 299,168	\$ 299,168	\$ 165,918	\$ (133,250)
<i>Total Revenues</i>	<u>299,168</u>	<u>299,168</u>	<u>165,918</u>	<u>(133,250)</u>
Expenses:				
<i>General Fund Operations</i>				
Operating Expenses	1,000	1,000		1,000
Professional Services	3,000	3,000	1,681	1,319
Maintenance & Repair Services	207,118	207,118	172,029	35,089
Insurance	150	150	65	85
<i>Total Expenses</i>	<u>211,268</u>	<u>211,268</u>	<u>173,775</u>	<u>37,493</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	87,900	87,900	(7,857)	(95,757)
<i>Fund Balance at Beginning of Year</i>	239,100	239,100	239,100	0
<i>Prior Year Encumbrance Appropriated</i>	7,151	7,151	7,151	0
<i>Fund Balance at End of Year</i>	<u>\$ 334,151</u>	<u>\$ 334,151</u>	<u>\$ 238,394</u>	<u>\$ (95,757)</u>

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,686,400	\$ 1,686,400	\$ 1,735,498	\$ 49,098
Other Revenues			747	747
<i>Total Revenues</i>	<u>\$ 1,686,400</u>	<u>\$ 1,686,400</u>	<u>\$ 1,736,245</u>	<u>\$ 49,845</u>
Expenses:				
<i>Telecommunications</i>				
Salaries	414,717	414,717	355,981	58,736
Fringe Benefits	158,272	158,272	114,962	43,310
Operating Expenses	25,811	25,811	20,049	5,762
Travel & Training	7,250	50		50
Public Utility Services	1,303,600	1,339,800	1,309,624	30,176
Professional Services	26,680	9,680	7,801	1,879
Maintenance & Repair Services	23,249	11,249	509	10,740
Communications	38,442	38,442	9,028	29,414
Insurance	4,942	4,942	1,790	3,152
<i>Total Expenses</i>	<u>2,002,963</u>	<u>2,002,963</u>	<u>1,819,744</u>	<u>183,219</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(316,563)	(316,563)	(83,499)	233,064
<i>Fund Balance at Beginning of Year</i>	1,825,219	1,825,219	1,825,219	0
<i>Prior Year Encumbrance Appropriated</i>	90,834	90,834	90,834	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,599,490</u>	<u>\$ 1,599,490</u>	<u>\$ 1,832,554</u>	<u>\$ 233,064</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, 2024

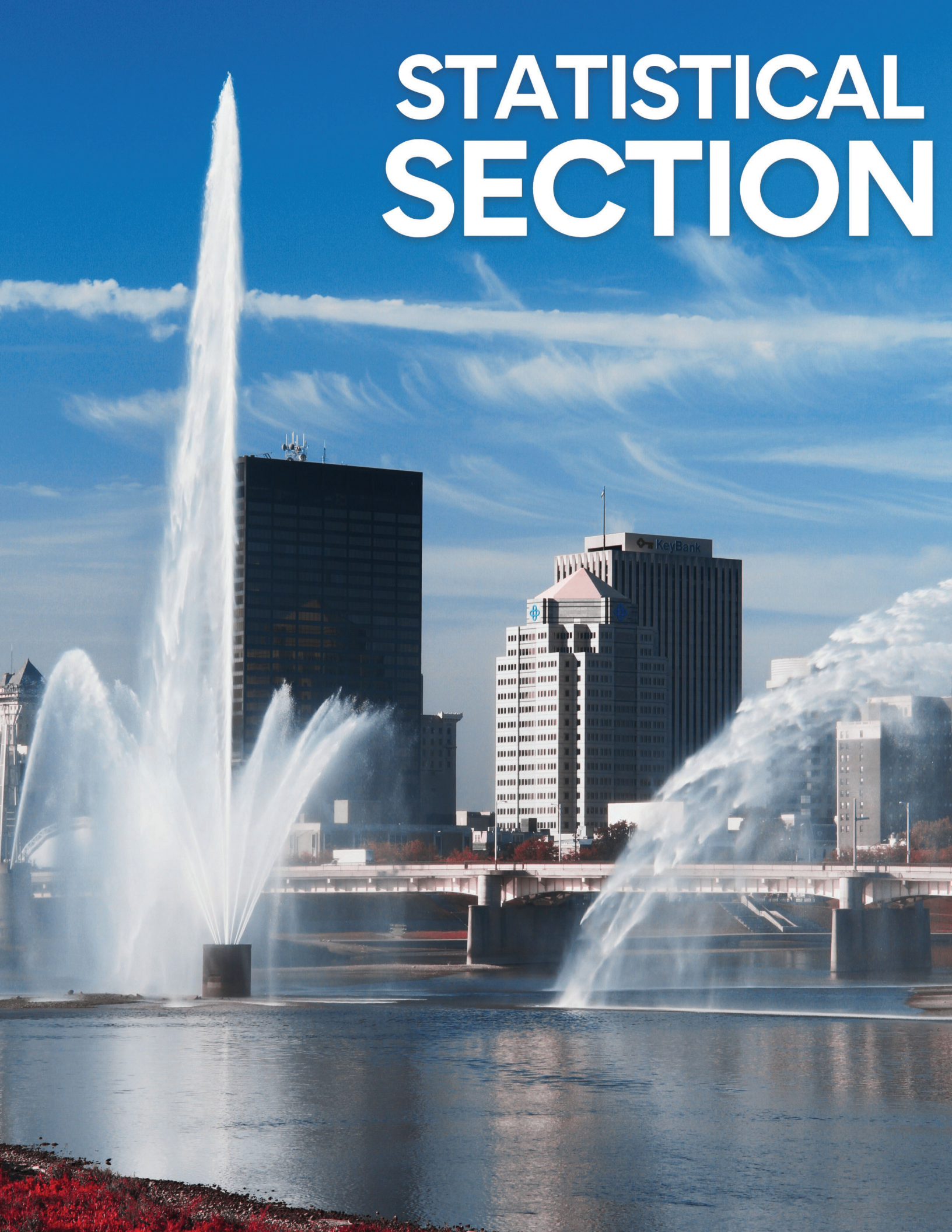
	Undivided Tax	Board of Health	Other Custodial	Totals
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 57,099,478	\$ 23,514,988	\$ 8,746,864	\$ 89,361,330
Cash and Cash Equivalents in Segregated Accounts			13,680,169	13,680,169
Accrued Interest Receivable	303,153			303,153
Taxes Receivable	937,739,146			937,739,146
Revenue in Lieu of Taxes Receivable	28,974,395			28,974,395
Due from Other Governments		103,489	23,742,993	23,846,482
Special Assessments Receivable	130,904,894			130,904,894
<i>Total Assets</i>	<u>1,155,021,066</u>	<u>23,618,477</u>	<u>46,170,026</u>	<u>1,224,809,569</u>
Current Liabilities:				
Accounts Payable			11,212,616	11,212,616
Due to Other Governments	57,088,611	243,689	28,377,455	85,709,755
Payroll Withholdings		320,822	39,413	360,235
<i>Total Liabilities</i>	<u>57,088,611</u>	<u>564,511</u>	<u>39,629,484</u>	<u>97,282,606</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	830,518,369			830,518,369
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	28,974,395			28,974,395
<i>Total Deferred Inflows of Resources</i>	<u>859,492,764</u>	<u>0</u>	<u>0</u>	<u>859,492,764</u>
NET POSITION:				
Restricted for Individuals, Organizations, and Other Governments	238,439,691	23,053,966	6,540,542	268,034,199
<i>Total Net Position</i>	<u>\$ 238,439,691</u>	<u>\$ 23,053,966</u>	<u>\$ 6,540,542</u>	<u>\$ 268,034,199</u>

MONTGOMERY COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Undivided Tax	Board of Health	Other Custodial	Totals
ADDITIONS:				
Intergovernmental	\$	\$	\$ 44,812,287	\$ 44,812,287
Amounts Received as Fiscal Agent		41,603,803	33,346,871	74,950,674
Licenses and Permits and Fees for Other Governments			113,691,623	113,691,623
Fines, Forfeitures and Settlements for Other Governments			19,301,333	19,301,333
Property Tax Collections for Other Governments	908,927,224			908,927,224
Special Assessment Collections for Other Governments	52,146,834			52,146,834
Contributions from Individuals			4,885,453	4,885,453
Amounts Received for Others			299,868	299,868
Miscellaneous	27,060,167		30,261,507	57,321,674
<i>Total Additions</i>	<u>988,134,225</u>	<u>41,603,803</u>	<u>246,598,942</u>	<u>1,276,336,970</u>
DEDUCTIONS:				
Distributions as Fiscal Agent		35,154,942	36,718,952	71,873,894
Distributions of State Funds to Other Governments			34,815,577	34,815,577
Distributions of the State of Ohio			114,732,656	114,732,656
Fines, Forfeitures and Settlements Distribution to Other Governments			502,747	502,747
Property Tax Distributions to Other Governments	973,308,565			973,308,565
Special Assessment Distributions to Other Governments	28,992,337			28,992,337
Distributions to Other Governments			41,540,321	41,540,321
Distributions to Individuals			21,363,315	21,363,315
TIF Disbursements to Other Governments	28,974,395			28,974,395
Miscellaneous			297,455	297,455
<i>Total Deductions</i>	<u>1,031,275,297</u>	<u>35,154,942</u>	<u>249,971,023</u>	<u>1,316,401,262</u>
<i>Changes in Net Position</i>	<u>(43,141,072)</u>	<u>6,448,861</u>	<u>(3,372,081)</u>	<u>(40,064,292)</u>
<i>Net Position at Beginning of Year</i>	<u>281,580,763</u>	<u>16,605,105</u>	<u>9,912,623</u>	<u>308,098,491</u>
<i>Net Position at End of Year</i>	<u>\$ 238,439,691</u>	<u>\$23,053,966</u>	<u>\$ 6,540,542</u>	<u>\$ 268,034,199</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	256-267
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	268-273
These schedules contain information to help the reader assess the County's most significant local revenue sources.	
Debt Capacity	274-278
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	279-281
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	282-286
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)*

	2015	2016	Restated 2017	2018
<i>Governmental activities</i>				
Net investment in capital assets	\$ 513,372,660	\$ 522,126,752	\$ 520,716,062	\$ 527,894,763
Restricted	179,175,404	198,105,138	199,655,795	207,700,898
Unrestricted	12,338,096	6,698,494	(176,371,055)	(192,654,751)
<i>Total governmental activities net position</i>	<u>704,886,160</u>	<u>726,930,384</u>	<u>544,000,802</u>	<u>542,940,910</u>
<i>Business-type activities</i>				
Net investment in capital assets	304,117,559	307,975,552	308,294,830	312,231,848
Restricted	9,519,873	9,519,873	9,519,873	9,903,779
Unrestricted	80,315,978	83,950,136	71,154,839	86,874,465
<i>Total business-type activities net position</i>	<u>393,953,410</u>	<u>401,445,561</u>	<u>388,969,542</u>	<u>409,010,092</u>
<i>Primary government</i>				
Net investment in capital assets	817,490,219	830,102,304	829,010,892	840,126,611
Restricted	188,695,277	207,625,011	209,175,668	217,604,677
Unrestricted	92,654,074	90,648,630	(105,216,216)	(105,780,286)
<i>Total primary government net position</i>	<u>\$ 1,098,839,570</u>	<u>\$ 1,128,375,945</u>	<u>\$ 932,970,344</u>	<u>\$ 951,951,002</u>

Note: The County reported the impact of GASB 75 beginning in 2017.

Note: The County implemented GASB 83, 84, and 87 beginning in 2020.

Note: The County implemented GASB 101 beginning in 2024.

	Restated 2019	2020	2021	2022	2023	2024
\$	548,110,376	\$ 569,323,929	\$ 578,524,571	\$ 586,235,715	\$ 603,047,712	\$ 627,716,140
	228,163,918	235,758,861	257,787,974	249,677,025	262,384,518	254,448,222
	(229,033,168)	(242,594,208)	(76,753,024)	(19,235,429)	5,286,874	(12,950,626)
	547,241,126	562,488,582	759,559,521	816,677,311	870,719,104	869,213,736
	315,520,249	316,774,967	314,331,684	318,278,446	324,833,410	325,482,760
	9,903,779	11,462,294	10,536,265	11,965,643	12,644,576	14,110,473
	104,567,691	132,571,775	182,740,989	220,417,651	246,436,916	266,043,951
	429,991,719	460,809,036	507,608,938	550,661,740	583,914,902	605,637,184
	863,630,625	886,098,896	892,856,255	904,514,161	927,881,122	953,198,900
	238,067,697	247,221,155	268,324,239	261,642,668	275,029,094	268,558,695
	(124,465,477)	(110,022,433)	105,987,965	201,182,222	251,723,790	253,093,325
\$	977,232,845	\$ 1,023,297,618	\$ 1,267,168,459	\$ 1,367,339,051	\$ 1,454,634,006	\$ 1,474,850,920

MONTGOMERY COUNTY, OHIO

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2015	2016	2017	2018
Expenses				
<i>Governmental activities:</i>				
General government	\$ 30,836,259	\$ 41,168,093	\$ 42,820,266	\$ 43,330,611
Judicial and law enforcement	176,019,904	175,056,432	202,777,627	197,718,766
Community and economic development	16,249,968	13,374,971	17,275,357	12,351,471
Environment and public works	17,130,746	19,497,635	24,747,077	19,628,664
Social services	227,180,491	230,978,402	253,988,227	255,651,728
Interest	741,276	736,532	809,114	594,624
<i>Total governmental activities expenses</i>	<i>468,158,644</i>	<i>480,812,065</i>	<i>542,417,668</i>	<i>529,275,864</i>
<i>Business-type activities:</i>				
Stillwater Center	1,602,263	1,391,717	1,185,941	1,441,973
Wastewater	15,051,051	16,963,425	18,495,805	18,211,153
Water	40,884,786	37,436,451	38,852,685	36,561,450
Solid Waste Management	36,179,863	40,165,033	37,510,391	37,711,793
Parking Facilities	20,454,194	23,229,987	24,782,999	23,273,071
<i>Total business-type activities expenses</i>	<i>114,172,157</i>	<i>119,186,613</i>	<i>120,827,821</i>	<i>117,199,440</i>
<i>Total primary government expenses</i>	<i>\$ 582,330,801</i>	<i>\$ 599,998,678</i>	<i>\$ 663,245,489</i>	<i>\$ 646,475,304</i>
Program Revenues				
<i>Governmental activities:</i>				
Fees and Charges for Services				
General government	\$ 18,504,495	\$ 19,125,069	\$ 18,404,711	\$ 22,271,737
Judicial and law enforcement	25,059,222	42,245,098	40,797,541	42,967,072
Community and economic development	1,426,694	1,374,601	1,623,902	2,060,671
Environment and public works	3,334,365	2,913,706	2,719,456	2,677,760
Social services	4,828,333	6,399,887	7,215,507	7,149,824
Operating grants and contributions	165,317,305	159,080,190	161,608,032	168,985,519
Capital grants and contributions	14,495,204	16,938,186	8,812,923	15,430,023
<i>Total governmental activities program revenues</i>	<i>232,965,618</i>	<i>248,076,737</i>	<i>241,182,072</i>	<i>261,542,606</i>
<i>Business-type activities:</i>				
Charges for Services				
Stillwater Center	1,256,970	1,285,698	1,262,109	1,272,378
Wastewater	12,342,650	12,133,997	12,295,009	13,440,096
Water	41,826,308	41,898,845	43,559,346	50,243,121
Solid Waste Management	34,722,082	36,336,109	37,101,132	42,481,263
Parking Facilities	22,424,794	22,786,490	23,069,183	23,426,724
Operating grants and contributions				
Capital grants and contributions		39,172		
<i>Total business-type activities program revenues</i>	<i>112,572,804</i>	<i>114,480,311</i>	<i>117,286,779</i>	<i>130,863,582</i>
<i>Total primary government program revenues</i>	<i>\$ 345,538,422</i>	<i>\$ 362,557,048</i>	<i>\$ 358,468,851</i>	<i>\$ 392,406,188</i>
Net (Expense)/Revenue				
<i>Governmental activities</i>	<i>(235,193,026)</i>	<i>(232,735,328)</i>	<i>(301,235,596)</i>	<i>(267,733,258)</i>
<i>Business-type activities</i>	<i>(1,599,353)</i>	<i>(4,706,302)</i>	<i>(3,541,042)</i>	<i>13,664,142</i>
<i>Total primary government net expense</i>	<i>\$ (236,792,379)</i>	<i>\$ (237,441,630)</i>	<i>\$ (304,776,638)</i>	<i>\$ (254,069,116)</i>

(Cont'd.)

2019	2020	2021	2022	2023	2024
\$ 48,569,813	\$ 96,273,855	\$ 36,492,316	\$ 51,310,736	\$ 95,968,498	\$ 91,836,568
224,598,433	213,501,955	146,062,928	189,294,131	254,960,262	257,504,694
14,260,084	56,044,509	11,429,600	15,591,783	20,433,504	18,890,424
20,702,583	20,977,102	4,275,478	20,353,984	22,315,187	20,638,651
264,698,892	255,063,464	208,493,123	251,050,649	276,734,514	276,878,119
539,595	1,771,381	1,661,143	1,518,635	1,616,987	1,522,648
573,369,400	643,632,266	408,414,588	529,119,918	672,028,952	667,271,104
20,070,700	21,324,853	14,384,669	18,708,758	26,219,279	26,886,797
41,011,036	37,682,494	35,774,062	40,560,471	45,453,956	52,272,590
40,009,156	39,435,994	37,436,452	41,755,686	45,190,395	51,276,016
22,830,219	29,406,344	30,795,643	30,633,854	33,428,101	34,855,200
1,030,372	974,174	986,184	1,025,451	1,248,835	1,421,510
124,951,483	128,823,859	119,377,010	132,684,220	151,540,566	166,712,113
\$ 698,320,883	\$ 772,456,125	\$ 527,791,598	\$ 661,804,138	\$ 823,569,518	\$ 833,983,217
\$ 23,748,520	\$ 24,691,803	\$ 27,583,717	\$ 29,104,014	\$ 34,720,534	\$ 29,020,745
43,579,366	51,452,100	37,444,091	48,138,474	51,300,596	54,550,021
2,055,571	2,013,163	3,091,619	2,758,657	1,933,856	3,760,069
3,062,984	3,632,313	2,608,080	2,867,400	3,644,912	2,996,003
6,205,291	5,365,836	6,164,148	6,147,544	15,966,260	6,696,465
165,907,107	251,124,322	205,647,510	193,645,128	231,409,448	211,373,304
13,876,167	19,047,785	13,372,460	18,403,122	18,417,248	16,892,306
258,435,006	357,327,322	295,911,625	301,064,339	357,392,854	325,288,913
15,452,076	15,811,713	16,736,520	18,060,894	22,337,408	27,397,318
52,636,092	53,706,131	56,475,448	57,555,284	58,312,668	58,461,221
44,582,491	48,833,186	50,990,366	53,625,376	55,646,955	54,592,875
23,500,091	30,121,403	30,901,807	32,291,600	33,468,560	35,619,878
1,342,856	1,224,806	1,180,106	1,330,528	1,443,761	1,544,760
1,809,849	1,241,304	1,950,364	1,356,049	94,573	94,573
139,323,455	150,938,543	158,234,611	3,471,581	4,188,958	2,510,125
\$ 397,758,461	\$ 508,265,865	\$ 454,146,236	\$ 468,755,651	\$ 532,791,164	\$ 505,509,663
(314,934,394)	(286,304,944)	(112,502,963)	(228,055,579)	(314,636,098)	(341,982,191)
14,371,972	22,114,684	38,857,601	35,007,092	23,857,744	13,508,637
\$ (300,562,422)	\$ (264,190,260)	\$ (73,645,362)	\$ (193,048,487)	\$ (290,778,354)	\$ (328,473,554)

MONTGOMERY COUNTY, OHIO**Changes in Net Position (Cont'd.)****Last Ten Years***(accrual basis of accounting)*

	2015	2016	2017	2018
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129	\$ 18,336,166
Developmental disabilities	3,009,409	3,072,121	3,142,307	3,226,266
Human services	109,270,401	113,184,024	112,915,694	115,329,865
Sales tax	80,066,149	84,214,882	80,514,788	82,205,183
Other taxes	9,955,740	10,409,043	11,196,931	11,600,966
Grants and entitlements not restricted to specific programs	20,361,261	17,818,447	21,957,383	26,523,079
Investment Earnings and Other Interest	4,520,835	4,605,023	3,839,575	8,669,324
Miscellaneous	5,525,567	8,307,253	4,912,018	5,749,275
Special Assessment				
Transfers	(3,180,588)	(4,139,460)	(5,214,638)	(4,966,758)
<i>Total governmental activities</i>	<u>246,269,557</u>	<u>254,779,552</u>	<u>251,176,187</u>	<u>266,673,366</u>
<i>Business-type activities:</i>				
Investment Earnings and Other Interest		709	45	9,463
Gain on Sale of Capital Assets				
Miscellaneous	5,400,099	8,058,284	2,861,600	1,400,187
Transfers	3,180,588	4,139,460	5,214,638	4,966,758
<i>Total business-type activities</i>	<u>8,580,687</u>	<u>12,198,453</u>	<u>8,076,283</u>	<u>6,376,408</u>
<i>Total primary government</i>	<u>\$ 254,850,244</u>	<u>\$ 266,978,005</u>	<u>\$ 259,252,470</u>	<u>\$ 273,049,774</u>
Change in Net Position				
<i>Governmental activities</i>	\$ 11,076,531	\$ 22,044,224	\$ (50,059,409)	\$ (1,059,892)
<i>Business-type activities</i>	6,981,334	7,492,151	4,535,241	20,040,550
<i>Total primary government</i>	<u>\$ 18,057,865</u>	<u>\$ 29,536,375</u>	<u>\$ (45,524,168)</u>	<u>\$ 18,980,658</u>

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.

	2019	2020	2021	2022	2023	2024
\$	18,557,826	\$ 18,717,982	\$ 20,549,455	\$ 20,252,396	\$ 22,281,863	\$ 26,182,455
	3,272,647	3,325,551	3,536,509	3,259,688	3,462,872	3,656,467
	116,845,402	117,796,055	124,035,368	114,832,203	123,026,885	125,244,608
	101,675,908	104,048,032	118,610,905	122,586,344	123,472,020	125,110,702
	14,905,541	14,796,598	18,330,969	18,737,838	17,442,559	18,277,695
	20,074,507	21,371,375	27,293,175	30,040,418	28,220,504	29,174,178
	18,873,788	18,316,988	(5,248,252)	(28,715,764)	40,060,532	40,228,987
	6,280,437	7,386,949	6,537,405	8,697,466	15,149,746	11,355,598
			78,425			
	(4,512,192)	(4,207,130)	(4,150,057)	(4,517,220)	(4,439,090)	(3,394,811)
	295,973,864	301,552,400	309,573,902	285,173,369	368,677,891	375,835,879
	15,479	144,743	150,810	105,991	1,005,638	1,801,843
				15,116		92,939
	2,926,750	4,350,760	3,641,434	3,407,383	3,950,690	5,925,879
	4,512,192	4,207,130	4,150,057	4,517,220	4,439,090	3,394,811
	7,454,421	8,702,633	7,942,301	8,045,710	9,395,418	11,215,472
\$	303,428,285	\$ 310,255,033	\$ 317,516,203	\$ 293,219,079	\$ 378,073,309	\$ 387,051,351
\$	(18,960,530)	\$ 15,247,456	\$ 197,070,939	\$ 57,117,790	\$ 54,041,793	\$ 33,853,688
	21,826,393	30,817,317	46,799,902	43,052,802	33,253,162	24,724,109
\$	2,865,863	\$ 46,064,773	\$ 243,870,841	\$ 100,170,592	\$ 87,294,955	\$ 58,577,797

MONTGOMERY COUNTY, OHIO
Governmental Activities Tax Revenues by Source
Last Ten Years
(accrual basis of accounting)

	2015	2016	2017	2018
Property taxes levied for:				
General operating	\$ 16,740,783	\$ 17,308,219	\$ 17,912,129	\$ 18,336,166
Developmental disabilities	3,009,409	3,072,121	3,142,307	3,226,266
Human services	109,270,401	113,184,024	112,915,694	115,329,865
Sales tax	80,066,149	84,214,882	80,514,788	82,205,183
Other taxes:				
Property transfer tax	3,022,724	3,276,547	3,714,979	3,829,441
Hotel/motel lodging tax	2,921,492	3,097,233	3,097,123	3,309,289
Motor vehicle license tax	4,011,524	4,035,263	4,384,829	4,462,236
Total tax revenues	\$ 219,042,482	\$ 228,188,289	\$ 225,681,849	\$ 230,698,446

2019	2020	2021	2022	2023	2024
\$ 18,557,826	\$ 18,717,982	\$ 20,549,455	\$ 20,252,396	\$ 22,281,863	\$ 26,182,455
3,272,647	3,325,551	3,536,509	3,259,688	3,462,872	3,656,467
116,845,402	117,796,055	124,035,368	114,832,203	123,026,885	125,244,608
101,675,908	104,048,032	118,610,905	122,586,344	123,472,020	125,110,702
4,172,497	3,766,452	5,866,333	5,949,650	4,912,479	5,092,377
3,599,117	1,799,324	2,892,259	3,786,681	3,761,495	4,067,569
7,133,927	9,230,822	9,572,377	9,001,507	8,768,585	9,117,749
\$ 255,257,324	\$ 258,684,218	\$ 285,063,206	\$ 279,668,469	\$ 289,686,199	\$ 298,471,927

MONTGOMERY COUNTY, OHIO
Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2015	2016	2017	2018
General Fund				
Nonspendable	\$ 7,532,934	\$ 7,624,482	\$ 7,827,815	\$ 4,985,980
Committed	2,550,000	2,508,883	1,931,883	1,861,456
Assigned	1,760,268	1,994,793	997,407	1,404,140
Unassigned (Deficit)	68,766,614	77,529,112	81,975,189	83,370,196
Total General Fund	80,609,816	89,657,270	92,732,294	91,621,772
Children Services				
Restricted	626,349	1,569,629	1,637,983	
Committed				
Unassigned (Deficit)				(255,134)
Total Children Services Fund	626,349	1,569,629	1,637,983	(255,134)
Alcohol, Drug Addiction and Mental Health Services Bd.				
Nonspendable	4,070	5,489		
Restricted	13,317,356	11,386,648	16,387,433	
Committed				
Unassigned (Deficit)				
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	13,321,426	11,392,137	16,387,433	-
Job & Family Services				
Nonspendable	62,013	68,974	67,475	
Restricted	7,145,428	5,075,128	1,247,820	
Committed				
Unassigned (Deficit)				
Total Job & Family Services Fund	7,207,441	5,144,102	1,315,295	-
Human Services Levy				
Restricted	51,088,008	76,145,182	69,810,667	69,983,557
Committed				
Unassigned (Deficit)				
Total Human Services Levy Fund	51,088,008	76,145,182	69,810,667	69,983,557
Board of Developmental Disabilities Services				
Nonspendable	27,681	27,688	35,933	11,608
Restricted	17,404,140	11,641,631	9,447,537	10,521,044
Total Board of Developmental Disabilities Services	17,431,821	11,669,319	9,483,470	10,532,652
Other Governmental Funds				
Nonspendable	40,845	39,693	45,823	206,687
Restricted	66,713,229	71,207,003	69,866,125	99,515,146
Committed	32,444,332	35,805,167	36,401,999	38,093,966
Assigned				
Unassigned (Deficit)	(2,130,301)	(1,610,593)	(1,898,217)	(1,831,895)
Total Other Governmental Funds	97,068,105	105,441,270	104,415,730	135,983,904
Total Fund Balances of Governmental Funds	\$ 267,352,966	\$ 301,018,909	\$ 295,782,872	\$ 307,866,751

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 2024.

Restated 2019	2020	2021	2022	2023	2024
\$ 8,719,348	\$ 13,315,706	\$ 16,559,193	\$ 16,727,058	\$ 16,641,509	\$ 17,241,037
1,861,456	3,361,456	6,361,456	9,361,456	14,361,456	26,361,456
1,400,915	4,875,609	5,971,391	5,816,002	4,537,027	6,928,478
97,837,219	109,617,751	111,169,804	78,144,751	108,443,785	123,530,626
109,818,938	131,170,522	140,061,844	110,049,267	143,983,777	174,061,597
	1,066,259	2,170,472	2,272,221	3,978,771	2,597,550
(508,835)					
(508,835)	1,066,259	2,170,472	2,272,221	3,978,771	2,597,550
0	0	0	0	0	0
0	0	0	0	0	0
80,249,830	73,139,478	71,744,255	62,027,053	58,436,797	61,646,487
80,249,830	73,139,478	71,744,255	62,027,053	58,436,797	61,646,487
16,296	95,607	48,332		59,275	50,308
15,824,136	9,795,512	9,954,594	13,459,108	17,023,515	11,896,894
15,840,432	9,891,119	10,002,926	13,459,108	17,082,790	11,947,202
81,735	95,356	220,564	72,706	102,325	153,396
114,411,041	117,944,678	133,795,729	140,209,306	133,157,098	140,556,639
38,596,525	38,128,736	38,250,140	39,487,725	38,924,718	33,956,561
(2,250,226)	(2,051,179)	(3,087,427)	(2,494,113)	(1,647,059)	(506,206)
150,839,075	154,117,591	169,179,006	177,275,624	170,537,082	174,160,390
\$ 356,239,440	\$ 369,384,969	\$ 393,158,503	\$ 365,083,273	\$ 394,019,217	\$ 424,413,226

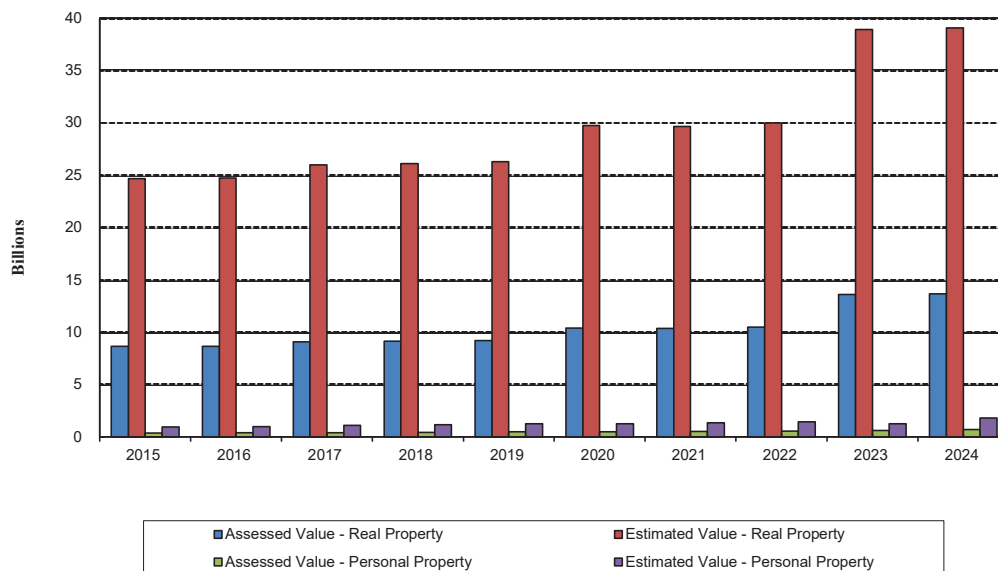
MONTGOMERY COUNTY, OHIO**Changes in Fund Balances of Governmental Funds****Last Ten Years***(modified accrual basis of accounting)*

	2015	2016	2017	2018
<i>Revenues:</i>				
Property taxes	\$ 130,378,910	\$ 133,741,681	\$ 134,328,522	\$ 136,523,081
Sales tax	79,710,558	84,334,449	80,841,400	80,769,240
Permissive Motor Vehicle License taxes				
Other local taxes	9,603,070	10,762,086	11,194,512	11,592,481
Special assessments	268,176	234,086	322,570	329,657
Fees and Charges for services	46,890,515	66,301,078	66,290,907	71,059,723
Licenses and permits	3,211,757	3,339,936	3,295,066	3,832,363
Fines, Forfeitures and Settlements	2,837,207	1,510,436	1,948,260	1,883,705
Intergovernmental	202,400,064	194,981,460	188,621,492	207,473,390
Investment Earnings & Other Interest	5,029,862	4,632,343	3,468,400	8,995,054
Contributions and Donations				
Lease Revenue				
Miscellaneous Revenue	6,043,005	8,238,507	4,865,414	5,688,850
<i>Total Revenues</i>	<i>486,373,124</i>	<i>508,076,062</i>	<i>495,176,543</i>	<i>528,147,544</i>
<i>Expenditures:</i>				
Current:				
General government	29,225,821	31,900,283	33,506,810	35,349,887
Judicial and law enforcement	157,827,236	159,196,378	167,697,539	173,919,375
Environment and public works	14,895,412	15,089,941	15,191,306	15,403,213
Social services	194,975,716	197,914,628	206,272,595	211,090,354
Community and economic development	12,722,405	10,012,723	14,106,336	9,696,785
Capital outlay	29,914,035	21,203,210	14,569,368	21,910,955
Intergovernmental:				
General government	2,506,156	2,743,503	2,590,532	2,639,361
Judicial and law enforcement	1,481,960	1,407,782	1,674,900	2,057,596
Environment and public works	546,290	542,941	535,101	517,322
Social services	25,820,246	19,017,193	30,747,806	32,885,837
Community and economic development	2,676,303	2,776,194	2,338,421	1,846,772
Debt service (including capital lease payments)				
Principal retirement	2,957,729	2,803,564	3,119,118	3,147,281
Interest	710,864	687,687	820,264	603,501
<i>Total Expenditures</i>	<i>476,260,173</i>	<i>465,296,027</i>	<i>493,170,096</i>	<i>511,068,239</i>
<i>Excess Of Revenues Over (Under) Expenditures</i>	<i>10,112,951</i>	<i>42,780,035</i>	<i>2,006,447</i>	<i>17,079,305</i>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries			995,672	
Inception of subscription				
Inception of lease	13,747	96,875	13,768	265,966
Loans Issued	203,014	170,262	74,063	124,041
Proceeds of loans				
Transfers in	124,046,444	112,304,787	118,084,221	130,021,790
Transfers out	(127,227,032)	(121,686,016)	(126,410,208)	(135,407,223)
<i>Total Other Financing Sources And Uses</i>	<i>(2,963,827)</i>	<i>(9,114,092)</i>	<i>(7,242,484)</i>	<i>(4,995,426)</i>
<i>Net Change in Fund Balances</i>	<i>7,149,124</i>	<i>33,665,943</i>	<i>(5,236,037)</i>	<i>12,083,879</i>
<i>Fund Balance at Beginning Of Year</i>	<i>260,203,842</i>	<i>267,352,966</i>	<i>301,018,909</i>	<i>295,782,872</i>
<i>Fund Balance reclassified/restated</i>				
<i>Fund Balance at End Of Year</i>	<i>\$ 267,352,966</i>	<i>\$ 301,018,909</i>	<i>\$ 295,782,872</i>	<i>\$ 307,866,751</i>
<i>Ratio of total debt service as a percentage of noncapital expenditures</i>	<i>0.81%</i>	<i>0.78%</i>	<i>0.82%</i>	<i>0.76%</i>
Note: GASB87 was implemented in 2020.				

	2019		2020		2021		2022		2023		2024
\$	138,088,584	\$	137,738,749	\$	143,631,569	\$	145,934,387	\$	136,424,199	\$	165,052,142
	100,908,516		104,071,633		117,047,598		122,445,679		123,294,860		124,794,848
											9,117,749
	14,916,445		14,776,519		18,343,548		18,723,570		17,718,461		9,159,946
	250,405		334,519		254,838		215,087		135,976		158,501
	73,196,346		72,449,557		63,079,535		66,107,791		66,269,728		67,199,016
	3,630,566		3,406,950		4,225,096		3,783,107		3,153,680		3,394,379
	1,927,455		11,006,266		9,382,338		19,187,198		27,860,255		26,933,744
	202,110,225		284,079,233		244,542,724		240,041,999		275,069,003		259,195,494
	18,623,905		19,764,914		(4,540,802)		(30,270,191)		39,784,149		37,530,292
			666,169		683,728		389,324		636,705		58,405
			44,245		53,043		56,114		56,439		21,058
	5,883,639		6,192,572		6,429,678		8,767,324		15,595,028		11,221,778
	559,536,086		654,531,326		603,132,893		595,381,389		705,998,483		713,837,352
	36,662,781		64,367,720		45,790,436		54,069,967		87,087,366		76,705,505
	184,149,450		191,894,916		201,473,539		220,341,507		238,368,835		250,349,604
	13,888,184		15,152,323		21,463,070		17,033,244		17,684,660		18,422,023
	208,866,660		210,190,385		221,674,358		238,982,641		233,228,571		231,548,531
	11,363,050		53,995,491		11,673,580		13,525,033		16,535,048		15,305,813
	28,444,075		31,829,294		25,451,393		25,039,255		28,650,329		25,795,877
	2,857,378		26,801,133		2,586,183		3,681,935		3,491,820		3,211,837
	1,551,371		2,058,584		1,510,745		1,773,000		2,132,449		2,014,542
	581,788		516,107		725,374		833,944		928,426		689,344
	35,847,650		31,430,508		32,752,208		32,705,858		35,679,282		44,890,307
	1,929,220		1,292,864		1,188,942		3,082,088		2,471,416		3,029,220
	3,214,210		6,086,389		5,805,272		5,970,025		8,179,139		8,437,954
	537,940		1,793,690		1,659,752		1,517,765		1,590,212		1,428,712
	529,893,757		637,409,404		573,754,852		618,556,262		676,027,553		681,829,269
	29,642,329		17,121,922		29,378,041		(23,174,873)		29,970,930		32,008,083
									3,257,640		1,075,040
	63,602				2,206,047						705,697
	128,025		524,412		8,271		71,250		46,464		
									100,000		
	133,890,387		127,832,920		136,931,032		144,634,854		125,889,617		143,298,081
	(138,616,956)		(132,333,725)		(144,749,857)		(149,606,461)		(130,328,707)		(146,692,892)
	(4,534,942)		(3,976,393)		(5,604,507)		(4,900,357)		(1,034,986)		(1,614,074)
	25,107,387		13,145,529		23,773,534		(28,075,230)		28,935,944		30,394,009
	307,866,751				369,384,969		393,158,503		365,083,273		394,019,217
			356,239,440								
\$	332,974,138	\$	369,384,969	\$	393,158,503	\$	365,083,273	\$	394,019,217	\$	424,413,226
	0.75%		1.30%		1.36%		1.26%		1.51%		1.53%

MONTGOMERY COUNTY, OHIO
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property(1)		Personal Property(1)		Total		Total
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Direct (County) Rate (Mills)
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
2024	13,689,412,080	39,112,605,943	713,397,630	1,832,134,823	14,402,809,710	40,944,740,765	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.

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MONTGOMERY COUNTY, OHIO
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<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	8.21	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>	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
<i>School Districts</i>										
Brookville	74.25	74.25	74.25	74.23	73.73	73.11	73.01	73.00	71.64	71.64
Centerville	77.72	77.64	77.56	77.16	77.09	83.07	83.05	82.97	81.49	81.49
Dayton	79.85	81.35	83.35	80.05	80.05	80.05	80.05	80.55	74.92	74.92
Huber Heights	66.74	66.74	66.74	66.25	66.25	65.75	65.75	65.75	64.65	62.45
Jefferson	61.40	61.40	61.40	61.40	61.40	61.40	61.40	61.40	61.40	61.40
Kettering	82.89	82.99	85.39	85.26	91.25	90.50	90.18	96.17	95.16	94.36
Mad River	71.40	71.40	71.40	71.40	70.80	70.10	70.10	68.80	66.69	66.69
Miamisburg	62.03	62.57	62.52	61.26	61.21	59.03	59.24	59.17	55.07	55.07
New Lebanon	51.45	51.45	51.45	51.05	51.05	50.75	50.75	50.35	47.75	47.75
Northmont	75.95	75.95	81.85	81.85	81.85	81.40	81.40	81.40	80.33	80.33
Northridge	71.00	76.42	76.42	76.42	76.42	76.42	76.34	76.34	75.00	75.00
Oakwood	129.20	129.20	134.95	134.95	134.95	142.65	142.65	142.65	147.52	147.52
Trotwood-Madison	61.56	62.06	62.06	62.06	62.06	62.06	62.06	62.06	61.02	61.02
Valley View	39.33	39.33	39.33	39.33	39.33	44.83	44.83	44.18	43.01	43.01
Vandalia-Butler	62.56	62.48	62.40	61.65	61.63	61.05	61.25	61.35	58.99	58.99
West Carrollton	72.05	72.05	77.55	77.55	77.55	82.15	82.15	82.15	81.25	81.25
<i>Out-Of-County School Districts</i>										
Beavercreek	54.90	54.15	53.84	53.00	52.75	54.97	54.71	54.47	50.50	54.47
Carlisle	49.65	50.55	50.55	56.75	55.45	55.53	54.70	53.30	53.11	53.30
Fairborn	52.65	52.65	55.35	55.25	55.05	59.09	58.84	58.40	54.25	58.40
Preble Shawnee	23.00	20.50	20.50	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Tri County North	41.80	43.45	41.65	41.95	41.95	42.05	41.15	41.15	40.95	41.15
Springboro Community S.D.	58.79	58.08	58.08	57.20	54.71	54.51	53.64	53.64	53.60	53.64

MONTGOMERY COUNTY, OHIO
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1,000 of Assessed Value) (Cont'd.)
Last Ten Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<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	8.21	8.21	8.21	8.21	8.21	8.21	8.24	8.21	8.21	8.24
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	11.33	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	8.16	7.66	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	6.63	6.63	6.63	6.52	6.52
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	15.03	15.03	4.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	21.70	21.70	21.70	25.20	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	6.30	6.30
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	15.02	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	22.80	22.80	22.80	22.80	22.80
Union	18.53	18.53	18.53	18.53	23.17	23.53	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	10.15	10.15	10.15	10.15	10.15

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<i>Townships</i>										
Butler	16.94	16.94	20.44	20.44	20.44	20.44	20.44	20.44	20.44	20.44
Clay	17.35	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	7.68	7.68	7.18	7.68	18.20
Harrison	32.97	36.97	42.97	42.97	42.97	42.97	42.97	42.97	42.97	42.97
Jackson	16.85	16.85	16.85	16.85	20.35	22.35	22.35	22.35	22.35	22.35
Jefferson	18.59	18.59	26.19	26.19	26.19	31.69	31.69	31.69	31.69	31.69
Miami	19.90	19.90	19.90	19.90	19.90	20.40	20.40	24.25	24.75	13.57
Perry	11.10	11.10	11.10	11.10	14.10	2.80	2.80	6.80	6.80	18.10
Washington	15.70	16.00	16.00	16.00	16.30	22.05	22.05	22.05	22.55	19.65
<i>Other Units</i>										
Dayton/Montgomery Library	3.31	3.31	3.31	3.31	3.31	3.31	3.09	3.04	2.78	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	4.20	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	2.00	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	3.00	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	4.01	4.01	4.01	3.96	3.93	3.93	3.68
Miami Valley Fire District									11.00	11.00

Source: Montgomery County Auditor's Office - Department of Finance

MONTGOMERY COUNTY, OHIO
Principal Property Taxpayers
Current and Nine Years Ago

December 31, 2024

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 60,254,046	\$ 511,242,260	3.55%
Vectren Energy Delivery of Ohio	18,789,411	157,074,510	1.09%
NREA VB V LLC	1,861,183	31,267,690	0.22%
VB Eleven LLC	1,350,123	25,103,760	0.17%
Tait Electric Generating Station	3,023,728	24,272,040	0.17%
Kettering Medical Center	1,862,999	21,799,370	0.15%
Dayton Mall II LLC	1,959,738	21,461,080	0.15%
City of Dayton	1,392,861	16,568,330	0.12%
ARC PLBKVOH001 LLC	1,027,851	15,448,560	0.11%
Exeter Jackson Land LLC	1,385,220	15,007,810	0.10%
<i>Total Real and Personal Property Valuation</i>		839,245,410	5.83%
All Others		13,563,564,300	94.17%
<i>Total Assessed Valuation</i>		\$ 14,402,809,710	100.00%

Source: Montgomery County Auditor's Office - Department of Finance

(1) Value used for this disclosure is that upon which the 2024 levy was based.

December 31, 2015

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co	\$ 36,622,876	\$ 331,257,310	3.67%
Vectren Energy Delivery of Ohio	5,029,078	44,334,620	0.49%
Dayton Mall II LLC	3,054,097	31,553,290	0.35%
HHR Borrower 1 LLC	1,634,928	21,207,780	0.23%
City of Dayton	1,761,335	19,074,850	0.21%
Reynolds & Reynolds	1,173,349	11,948,960	0.13%
Kettering Medical Center	1,033,638	11,796,360	0.13%
Huber Management Corp	1,050,428	11,536,650	0.13%
Miami Valley Hospital	1,091,405	11,411,500	0.13%
Meijer Stores Ltd Partnership	982,418	10,464,750	0.12%
<i>Total Real and Personal Property Valuation</i>		504,586,070	5.59%
All Others		8,523,957,710	94.41%
<i>Total Assessed Valuation</i>		\$ 9,028,543,780	100.00%

Source: Montgomery County Auditor's Office - Department of Finance

(1) Value used for this disclosure is that upon which the 2015 levy was based.

MONTGOMERY COUNTY, OHIO
Property Tax Levies and Collections
Last Ten Years

<i>Fiscal Levy Year</i>	<i>Original Taxes Levied</i>		<i>Adjusted Taxes Levied</i>	<i>Collected Within the Fiscal Levy Year</i>		<i>Collections in Subsequent Years</i>	<i>Total Collections</i>	
		<i>Adjustments</i>		<i>Amount</i>	<i>Percentage of Original Levy</i>		<i>Amount</i>	<i>Percentage of Adjusted Levy</i>
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%	1,774,563	133,265,307	88.75%
2024	151,612,513	(2,400,516)	149,211,996	139,469,135	91.99%	-	139,469,135	93.47%

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)	Assessed Values (in 000's)	General Bonded Debt (2)		Total Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
			Governmental Activities	Business-Type Activities			
			General Obligation Bonds	General Obligation Bonds			
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
2024	534,118	14,402,810	0	693,624	693,624	0.00%	1.30

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-

(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	Total Governmental				
	Debt Service Requirements		Total Debt Service	Fund	Ratio of Debt Service to General Governmental
	Principal	Interest & Fiscal Charges		Noncapital	Expenditures
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%
2024	2,465,000	195,406	2,660,406	654,824,106	0.41%

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 *</i>	<i>Subscriptions*</i>	<i>Revenue Bonds(2)</i>	<i>Loans Payable</i>	<i>Subscriptions*</i>				
\$ 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	49,385,710	5,749,699	724,621	119,772,781	28,067	181,205,053	31,122,663	0.58%	339.46
	1,517,545	46,551,205	5,401,696	367,311	141,711,174	103,433	196,345,988	Not available	Not available	367.61

* Software Subscriptions have been added per GASB 96 beginning in 2023.

MONTGOMERY COUNTY, OHIO
Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2024:					
<i>Total of all County Debt Externally Outstanding (1)</i>				\$	1,045,000
<i>Debt exempt from computation:</i>					
Special assessment bonds					
Revenue bonds			365,000		
Self-supporting general obligation bonds paid from:					
Stillwater Center revenue			680,000		
General obligation bonds for Juvenile Detention Center					
<i>Total exempt debt</i>					(1,045,000)
Net debt				\$	0
<i>Assessed Valuation of County (2)</i>				\$	14,402,809,710
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)				\$	358,570,243
Net debt (all unvoted)					0
Direct Legal Debt Margin (Voted and Unvoted)				\$	358,570,243
<i>Unvoted debt limitation (1% of County assessed valuation)</i>				\$	144,028,097
Net debt (all unvoted)					0
<i>Unvoted Legal Debt Margin</i>				\$	144,028,097
<i>Ratio of net unvoted debt to unvoted debt limitation</i>					0.00%
Comparative Information for Previous Years:					
		2023	2022	2021	2020
Direct debt limitation:	\$	355,437,689	\$ 275,142,994	\$ 271,451,892	\$ 271,402,559
Net debt (all unvoted)		0	0	0	0
Direct Legal Debt Margin (Voted and Unvoted)		355,437,689	275,142,994	271,451,892	271,402,559
<i>Unvoted debt limitation:</i>		142,775,076	110,657,197	109,180,757	109,161,023
Net debt (all unvoted)		0	0	0	0
<i>Unvoted Legal Debt Margin</i>		142,775,076	110,657,197	109,180,757	109,161,023
<i>Ratio of net unvoted debt to unvoted debt limitation</i>		0.00%	0.00%	0.00%	0.00%
		2019	2018	2017	2016
Direct debt limitation:	\$	240,857,458	\$ 238,338,599	\$ 236,854,245	\$ 226,308,127
Net debt (all unvoted)		0	0	0	0
Direct Legal Debt Margin (Voted and Unvoted)		240,857,458	238,338,599	236,854,245	226,308,127
<i>Unvoted debt limitation:</i>		96,942,983	95,935,440	95,341,698	91,123,251
Net debt (all unvoted)		0	0	0	0
<i>Unvoted Legal Debt Margin</i>		96,942,983	95,935,440	95,341,698	91,123,251
<i>Ratio of net unvoted debt to unvoted debt limitation</i>		0.00%	0.00%	0.00%	0.00%
					2015
Direct debt limitation:	\$	240,857,458	\$ 238,338,599	\$ 236,854,245	\$ 224,745,241
Net debt (all unvoted)		0	0	0	(684,930)
Direct Legal Debt Margin (Voted and Unvoted)		240,857,458	238,338,599	236,854,245	224,060,311
<i>Unvoted debt limitation:</i>		96,942,983	95,935,440	95,341,698	90,498,097
Net debt (all unvoted)		0	0	0	(684,930)
<i>Unvoted Legal Debt Margin</i>		96,942,983	95,935,440	95,341,698	89,813,167
<i>Ratio of net unvoted debt to unvoted debt limitation</i>		0.00%	0.00%	0.00%	0.76%

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 2024 levy will be based, is used.

MONTGOMERY COUNTY, OHIO

Computation of Direct, Overlapping and Underlying Debt

December 31, 2024

	<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:)					
Loans payable		\$	1,517,545	100.00%	\$ 1,517,545
Leases payable			46,784,132	100.00%	46,551,205
Subscriptions payable			5,401,696	100.00%	5,401,696
<i>Total Net Direct Debt</i>					<u>53,470,446</u>
<i>Overlapping:</i>					
City of Centerville	12,001,884	11,472,523	529,361	99.30%	525,655
City of Huber Heights *	158,422,199	44,538,276	113,883,923	97.46%	110,991,271
City of Kettering	19,288,234	0	19,288,234	98.24%	18,948,761
City of Springboro	11,886,000	2,796,000	9,090,000	5.89%	535,401
City of Union	3,501,175	3,246,476	254,699	99.33%	252,993
Brookville Local School District	6,681,000	0	6,681,000	99.10%	6,620,871
Kettering Local School District	60,505,000	750,000	59,755,000	99.01%	59,163,426
Northmont Local School District	70,151,410	0	70,151,410	99.43%	69,751,547
Miami Valley Career Technology Center	113,235,000	0	113,235,000	62.25%	70,488,788
Valley View Local School District	25,180,000	0	25,180,000	99.93%	25,162,374
<i>Total Net Overlapping Debt</i>					<u>362,441,088</u>
<i>Underlying:</i>					
Cities, Villages, Townships					
Within Montgomery County	434,631,852	288,034,750	146,597,102	100.00%	146,597,102
School Districts					
Within Montgomery County	330,067,896	0	330,067,896	100.00%	330,067,896
<i>Total Net Underlying Debt</i>					<u>476,664,998</u>
<i>Total Net Debt</i>					<u>\$ 892,576,532</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

				Revenue Bonds			
			Net Revenue Available for	Debt Service Requirements			
Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Revenue Bond Debt Service	Principal	Interest	Total	Bond Coverage
Solid Waste Management Fund Bond Coverage:							
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
2024	69,264,281	30,275,056	38,989,225	355,000	23,856	378,856	102.91

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

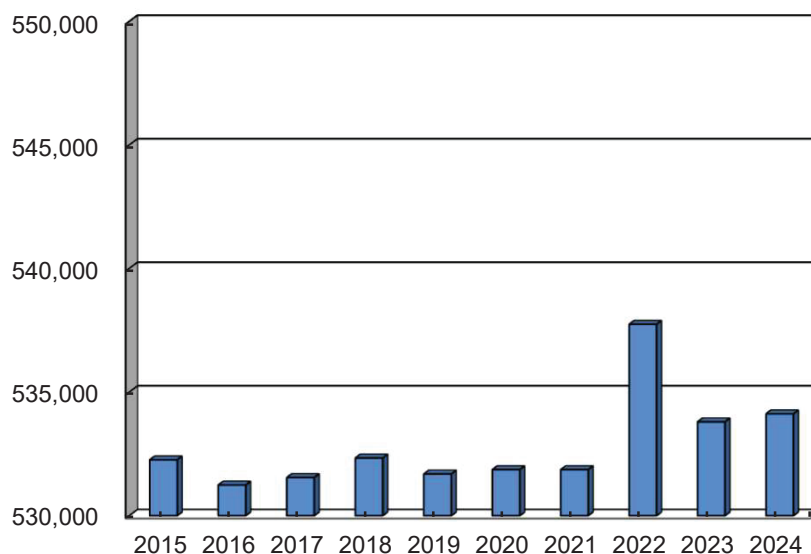
MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics
December 31, 2024

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*

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
2024	534,118



Sources: U.S. Census Bureau and World Population Review

MONTGOMERY COUNTY, OHIO
Demographic and Economic Statistics (Cont'd.)
December 31, 2024

<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2)</i>	<i>Per Capita Income (2)</i>	<i>Median Household Income (3)</i>	<i>Annual Unemployment Rate (4)</i>
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	31,122,663,000	36,714	62,728	3.8%
2024	38.6	Unavailable	36,852	62,450	4.5%

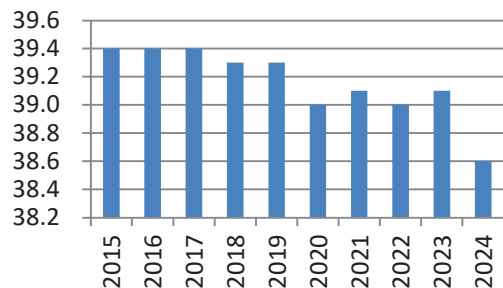
(1) Source: Census Reporter

(2) Source: US Bureau of Economic Analysis - CAINC1

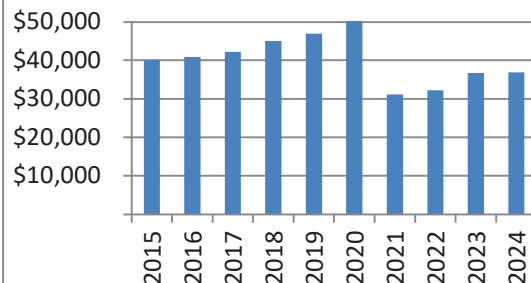
(3) Source: US Census Bureau - Quick Facts

(4) Source: Ohio Labor Market Information

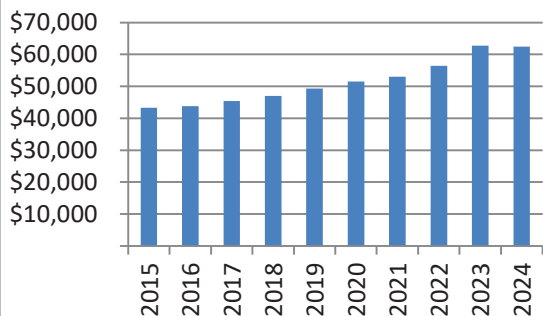
Median Age



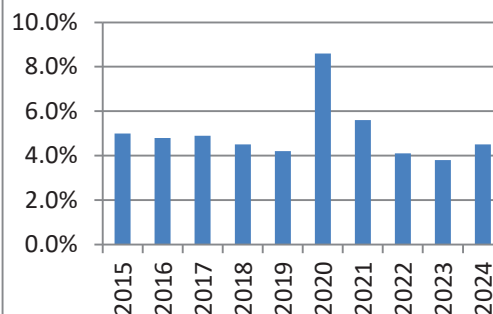
Per Capita Income



Median Household Income



Unemployment Rate



MONTGOMERY COUNTY, OHIO
Principal Employers
Current and Nine Years Ago

2024 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base	38,000	15.41%
Premier Health Partners	11,738	4.76%
Kettering Health Network	9,977	4.05%
Montgomery County	4,565	1.85%
Dayton Children's Hospital	4,235	1.72%
Meijer Inc.	3,256	1.32%
University of Dayton	3,200	1.30%
Dayton VA Medical Center	2,969	1.20%
Sinclair Community College	2,614	1.06%
CareSource	2,400	0.97%
	82,954	33.64%

Source: Dayton Business Journal and Dayton Daily News

2015 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base.....	26,720	11.69%
Premier Health	13,500	5.74%
Kettering Health Network	8,259	3.03%
Montgomery County	4,343	2.37%
Kroger Co	4,335	1.70%
Lexis Nexis	3,000	1.40%
Wright State University	2,469	1.36%
University of Dayton	2,453	1.11%
Sinclair Community College	2,237	0.97%
Dayton VA Medical Center	2,154	0.89%
	69,470	30.26%

Source: Dayton Business Journal

MONTGOMERY COUNTY, OHIO
Selected Operating Indicators
Last Ten Years

	2015	2016	2017	2018
Governmental Activities				
Judicial and law enforcement				
Sheriff				
County jail book-ins	25,211	25,211	24,435	23,239
Calls dispatched handled	613,770	597,340	588,501	555,739
Common Pleas Court				
Caseload for civil cases	9,647	10,000	8,733	8,613
Caseload for criminal cases	4,851	5,000	5,402	5,527
Environment and public works				
County Engineer				
Asphalt resurfacing (tons)	13,156	14,876	16,000	27,254
Community and economic development				
Building Regulations				
Building inspections	9,706	10,141	9,882	9,862
Electrical inspections	5,246	5,514	5,108	5,446
Building permits issued	1,721	1,847	1,730	1,744
Building permits total estimated value of buildings	\$536,089,907	\$268,877,786	\$224,468,562	\$203,599,402
Business-type Activities				
Water				
Historic water consumption, daily maximum (millions of gallons)				
South system	23	30	24	25
North system	14	18	17	15
Wastewater				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	15	15	15	16
Eastern Regional Treatment Plant	9	8	9	10
Solid Waste Management				
Tons of solid waste disposed of	531,241	557,653	571,615	596,882
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	35,333	35,368	35,399	35,553
Percentage of occupancy	98.4%	98.3%	98.6%	98.3%

Source: Various county departments
Indicators are not provided for the general government function.

2019	2020	2021	2022	2023	2024
21,789	15,112	17,678	18,319	17,541	16,615
445,835	395,183	462,000	382,000	511,219	529,124
8,910	10,911	11,437	12,368	14,479	14,050
5,740	7,793	9,623	8,654	8,805	8,545
19,862	27,346	18,681	22,288	17,632	15,416
9,536	9,913	9,433	9,739	11,504	14,233
5,843	6,241	5,090	5,610	5,752	3,784
2,523	1,869	1,882	1,711	983	1,659
\$285,566,223	\$342,032,802	\$431,580,625	\$398,578,478	Not Available	Not Available
25	26	23	24	26	27
15	15	14	15	16	16
16	13	12	12	11	11
9	9	9	9	7	7
629,466	630,157	661,153	639,858	645,170	661,438
1,625	1,625	1,625	1,625	1,625	1,625
450	450	450	450	450	450
35,743	34,984	34,878	34,825	35,594	36,646
98.6%	97.2%	97.5%	97.4%	98.6%	99.80%

MONTGOMERY COUNTY, OHIO
Employees by Function
Last Ten Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental Activities										
General government	337	1,449	1,752	1,714	441	452	470	485	480	486
Judicial and law enforcement	1,879	670	849	839	2,076	2,099	2,127	2,115	2,124	2,131
Environment and public works	117	94	95	137	116	114	117	120	117	111
Social services	1,485	1,406	810	839	1,239	1,235	1,273	1,265	1,264	1,251
Community and economic development	39	239	28	21	39	40	44	45	48	48
Total Governmental Activities	3,857	3,858	3,534	3,550	3,911	3,940	4,031	4,030	4,033	4,027
Business-type Activities										
Water	110	104	80	71	75	109	122	133	115	114
Wastewater	124	127	129	137	151	119	96	103	107	106
Solid Waste Management	66	70	67	65	72	74	66	72	67	70
Parking Facilities	4	4	3	3	2	2	2	3	3	3
Stillwater Center	213	203	158	177	221	225	235	248	245	245
Total Business-type Activities	517	508	437	453	521	529	521	559	537	538
Total Primary Government	4,374	4,366	3,971	4,003	4,432	4,469	4,552	4,589	4,570	4,565

Source: County position-control records

MONTGOMERY COUNTY, OHIO
Capital Asset Statistics by Function
Last Ten Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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	335	336	344	338	328	328	328
Bridges	398	401	403	520	520	522	523	524	521	519
Social Services										
<i>Board of Developmental Disabilities Services</i>										
Facilities	6	6	4	3	3	3	3	3	2	2
Community & Economic Development										
<i>County Parks</i>										
Parks acreage	475	475	475	475	475	475	475	508	508	508
Parks	3	3	3	3	3	3	3	3	3	3
Shelters	11	11	11	11	11	11	11	11	10	10
Tennis courts	16	16	16	16	16	16	16	14	14	14
Basketball courts	13	13	13	13	13	13	3	3	3	3
Ball diamonds	11	11	11	11	11	11	11	3	3	3
Water										
Water lines (miles)	1,379	1,385	1,385	1,390	1,390	1,390	1,398	1,401	1,405	1,409
Wastewater										
Sewer lines (miles)	1,226	1,231	1,233	1,236	1,236	1,236	1,245	1,245	1,233	1,237
Lift stations	45	45	45	45	45	45	45	45	40	40
Treatment Plants	2	2	2	2	2	2	2	2	2	2
Solid Waste										
Transfer Facilities	1	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	0	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, 2024

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
<i>Board of Developmental Disabilities Services:</i>					
Ohio School Plan	ESN0140131689	Cyber Liability- 10/29/24-10/29/25	\$1,000,000	\$50,000	\$27,000
	40000829ENVOHP11	Pollution Liability- 07/01/24-07/01/25			\$1,290
	40000829PKEOHP03	Workplace Violence- 07/01/24-07/01/25			\$441
	40000829PKEOHP03	07/01/24-07/01/25			
		Acts or Omissions Directors & Officers Liability	\$5,000,000 Per Incident Aggregate	up to \$2,500	\$63,628
	40000829PKEOHP03	07/01/24-07/01/25			
		Liability Medical Pay All Other Vehicles-Comprehensive All Other Vehicles-Collision	\$5,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$250 \$500	\$17,477
<i>Other County Agencies:</i>					
Affiliated FM Insurance Co.	1125778	12/05/23-12/05/24			
		Property/Boiler & Machinery & Terrorism Earthquake and Flood Flood - Flood Plain Locations Property in-transit	\$500mm Loss Limit	\$100,000 up to \$500,000 \$25,000	\$712,240
Travelers Insurance	105912654	03/31/23-03/31/26			
		Crime	\$1,000,000	\$25,000	\$5,154
	21P75905	03/31/24-03/31/25			
		Foreign	GL - 1M/2M; Auto H&NO - 1M; Voluntary Work Comp & EL; Business Travel - 1,250,000 aggregate; K&R - 250k	\$0	\$2,125
AmeriTrust	ACL124669400	03/31/24-03/31/25			
		Cyber Liability	\$5,000,000	\$1,000,000	\$247,500
Safety National	XPR4068200	04/30/24-05/30/24	\$5,000,000 Each Occurrence	\$4,000,000 SIR	\$94,888
		Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 Aggregate		
Cincinnati Insurance	ENP0597453	12/05/23-12/05/26			
		Auto Physical Damage - Vehicles valued over \$250,000	Per Schedule \$7,178,165 TIV	\$25,000	\$27,564
ProCentury Insurance Company	CSP0986720	03/31/24-03/31/25			
		Professional Liability - Stillwater Center Primary Policy	\$1,000,000 Per Incident \$3,000,000 Aggregate \$500,000 Sex Abuse Sublimit	\$25,000	\$41,126
ProCentury Insurance Company	CSU0986720	03/31/24-03/31/25			
		Professional Liability - Stillwater Center Excess Policy	\$1,000,000 Per Event \$1,000,000 Aggregate \$500,000 Sex Abuse Sublimit	\$10,000	\$6,491
Allianz	USL02790123	03/31/23-03/31/26			
		Pollution Liability	\$5,000,000	\$50,000	\$37,256
Safety National	SP 4066525	04/30/24-04/30/25			
		Excess Workers' Compensation	Statutory	\$800,000 SIR	\$215,595
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	03/19/24-03/19/25			
		Common Pleas Scheduled Bond Program	\$190,000	\$0	\$2,873
American Alternative	9031355	01/01/24-01/01/25			
		Drone Aviation Hull & Liability	\$2,000,000	\$0 Liability - 5% for Hull Coverage	\$3,312
Liberty Mutual	XWW(24) 65 80 00 77	02/01/24-02/01/25			
		Out of State Workers Compensation	\$1,000,000 Each Accident	\$0	\$736
Munich	N1-A3-RL-0000157-00	05/30/24-04/30/25			
		Excess General Liability, Excess Auto Liability, Public Offices Liability	\$5,000,000 Each Occurrence \$5,000,000 Aggregate	\$10,000,000 \$20,000,000	\$319,500
RLI Insurance Company	MRP0700450	08/02/24-03/31/25			
		Watercraft	\$1,000,000	\$500 Hull \$2,500 BI	\$1,360

Source:

Montgomery County Risk Management Department and Board of Developmental Disabilities Services.



MONTGOMERY
C O U N T Y
OHIO

OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/13/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov