



# **Office of Management & Budget**

## **2010 Mid Year General Fund Status Report**



# General Fund Revenue Summary

2010 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b><u>Taxes</u></b>							
Other Taxes	7,217	15,300	15,300	7,504	49.0 %	288	4.0 %
Property Taxes	7,726,714	14,982,189	14,982,189	8,296,187	55.4 %	569,474	7.4 %
Sales Tax	29,559,039	61,218,077	61,218,077	29,425,144	48.1 %	(133,895)	(0.5)%
<b>Total Taxes</b>	<b>37,292,969</b>	<b>76,215,566</b>	<b>76,215,566</b>	<b>37,728,835</b>	<b>49.5 %</b>	<b>435,866</b>	<b>1.2 %</b>
<b><u>Real Estate Based Fees</u></b>							
Auditor Conveyance Fees	394,811	800,000	800,000	525,811	65.7 %	131,000	33.2 %
Property Transfer Tax	784,406	1,663,006	1,663,006	1,050,652	63.2 %	266,246	33.9 %
Recorder Fees	731,735	1,600,000	1,600,000	673,334	42.1 %	(58,401)	(8.0)%
<b>Total Real Estate Based Fees</b>	<b>1,910,952</b>	<b>4,063,006</b>	<b>4,063,006</b>	<b>2,249,797</b>	<b>55.4 %</b>	<b>338,845</b>	<b>17.7 %</b>
<b><u>Intergovernmental</u></b>							
Homestead and Rollbacks	1,037,893	2,179,834	2,179,834	1,050,962	48.2 %	13,068	1.3 %
Intergovernmental Revenues	776,356	1,545,056	1,546,927	1,122,111	72.5 %	345,755	44.5 %
Local Government Fund	6,887,937	12,881,870	12,881,870	6,641,570	51.6 %	(246,368)	(3.6)%
Sheriff Policing Contracts	-	1,000,000	1,000,000	-	- %	-	- %
State Assigned Counsel	309,427	1,160,160	1,160,160	566,448	48.8 %	257,021	83.1 %
State Public Defender	566,347	1,733,734	1,733,734	892,092	51.5 %	325,744	57.5 %
TPP-Fixed Rate Loss State	-	1,630,505	1,630,505	-	- %	-	- %
<b>Total Intergovernmental</b>	<b>9,577,961</b>	<b>22,131,159</b>	<b>22,133,030</b>	<b>10,273,182</b>	<b>46.4 %</b>	<b>695,220</b>	<b>7.3 %</b>
<b><u>Investment Income</u></b>							
Investment Income - Treasurer	6,419,491	11,276,520	11,276,520	3,965,847	35.2 %	(2,453,644)	(38.2)%
Investment Income Other	169,152	59,300	59,300	91,203	153.8 %	(77,949)	(46.1)%
<b>Total Investment Income</b>	<b>6,588,642</b>	<b>11,335,820</b>	<b>11,335,820</b>	<b>4,057,050</b>	<b>35.8 %</b>	<b>(2,531,592)</b>	<b>(38.4)%</b>
<b><u>Charges for Services</u></b>							
Auditor Fees	1,147,080	2,690,000	2,690,000	1,505,935	56.0 %	358,855	31.3 %
Clerk of Court Fees	891,791	1,887,000	1,887,000	837,074	44.4 %	(54,717)	(6.1)%
Indirect Cost	3,191,521	3,635,000	3,635,000	2,809,456	77.3 %	(382,065)	(12.0)%
Internal Service Charges	3	-	-	-	- %	(3)	(100.0)%
Other Charges for Services	972,893	1,660,845	1,660,845	909,209	54.7 %	(63,683)	(6.5)%
Probate Court Fees	350,670	725,000	725,000	360,498	49.7 %	9,828	2.8 %
Sheriff Board & Care	174,832	382,933	382,933	385,621	100.7 %	210,788	120.6 %
Sheriff Fees & Revenues	696,685	1,902,885	1,902,885	738,244	38.8 %	41,559	6.0 %
Treasurer Fees	896,895	1,852,740	1,852,740	972,638	52.5 %	75,743	8.4 %
<b>Total Charges for Services</b>	<b>8,322,369</b>	<b>14,736,403</b>	<b>14,736,403</b>	<b>8,518,675</b>	<b>57.8 %</b>	<b>196,305</b>	<b>2.4 %</b>
<b><u>Other Revenue</u></b>							
Fines & Forfeitures - Courts	649,415	1,294,575	1,294,575	559,836	43.2 %	(89,579)	(13.8)%
Human Service Levy Transfers	3,244,467	4,143,108	4,350,771	3,244,467	74.6 %	-	- %
Interdepartmental Agreements	1,455,413	3,822,151	3,832,151	1,639,856	42.8 %	184,443	12.7 %
Miscellaneous	1,735,024	1,469,188	1,469,188	859,942	58.5 %	(875,082)	(50.4)%
Other Cash Transfers	3,052,881	1,294,553	2,431,886	1,713,865	70.5 %	(1,339,016)	(43.9)%
TANF Funds	251,118	835,000	835,000	140,693	16.8 %	(110,425)	(44.0)%
<b>Total Other Revenue</b>	<b>10,388,318</b>	<b>12,858,575</b>	<b>14,213,571</b>	<b>8,158,660</b>	<b>57.4 %</b>	<b>(2,229,658)</b>	<b>(21.5)%</b>
<b>TOTAL REVENUE</b>	<b>74,081,212</b>	<b>141,340,529</b>	<b>142,697,396</b>	<b>70,986,198</b>	<b>49.7 %</b>	<b>(3,095,014)</b>	<b>(4.2)%</b>

**Montgomery County, Ohio**  
**General Fund Mid-Year Variance Explanations**  
**June 30, 2010**

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**Revenue Comments**

1. Year-to-date revenues for the first two quarters of 2010 total \$71.0 million or 49.7% of the total Current Revenue Budget of \$142.7 million. Revenues are 4.2% or \$3.1 million below 2009 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$37.7 million or 49.5% of the Current Budget. Property Tax collections are \$8.3 million or 55.4% of the Revenue Estimate of \$15.0 million. Sales Tax reflects collections of \$29.4 million or 48.1% of the Current Revenue Budget of \$61.2 million. Sales Taxes reflect a decline of 0.5% below 2009 collections. The Taxes category portrays an increase of 1.2% or \$0.4 million above collections from 2009. Taxes comprise 53.4% of total budgeted General Fund revenues.
3. **Real Estate Based Fees** are comprised of the Auditor Conveyance Fees, the Property Transfer Tax and Recorder Fees. The total budget is \$4.1 million with collections of \$2.2 million or 55.4% of estimate. Both Auditor Conveyance and Property Transfer Tax are reflecting an increase in receipts from 2009 by a combined difference of 33.7% for an increase of \$0.4 million for the first two quarters. Real Estate Based Fees are 2.8% of the total budget.
4. **Intergovernmental** receipts include various governmental revenue sources including Local Government Funds (LGF). LGF collections for the year are \$6.6 million or 51.6% of the Current Budget of \$12.9 million. The State of Ohio has certified a reduction to this revenue source and is based on the collection of state general fund receipts. Other categories include Homestead & Rollbacks, Intergovernmental Revenues, State Assigned Counsel and Public Defender reimbursement and Fixed Rate Loss Reimbursements from the State of Ohio. Intergovernmental Revenue Budgets comprise 15.5% of General Fund budgeted receipts.
5. **Investment Income** collections of \$4.1 million are 35.8% of the Adopted Budget of \$11.3 million through the second quarter. It is anticipated that investment income receipts will reflect a decline from 2009 due to the condition of the federal, state and local economies coupled with reductions in rates by the Federal Reserve and a sizable reinvestment of the county portfolio at lower interest rates. This category represents 7.9% of budgeted General Fund revenues.
6. **Charges for Services** receipts are 57.8% or \$8.5 million collected against the 2010 Current Revenue Budget of \$14.7 million. This includes Auditor, Clerk of Courts, Indirect Costs, Other Charges for Services, Probate Court, Sheriff and Treasurer Fees to name a few. Indirect Costs are traditionally billed during the second quarter. They are currently at \$2.8 million which is 77.3% of the adopted budget amount. This category comprises 10.3% of total Current General Fund budgeted revenue sources.
7. **Other Revenues** Current Budget is \$14.2 million with \$8.2 million or 57.4% collected for 2010. Other Financing Sources include Fines & Forfeitures, Human Services Levy Transfers (Juvenile Court, Mandated Share and Incarcerated Medical), Miscellaneous Revenues, Other Cash Transfers, TANF Funds for Juvenile Court and Unclaimed Funds. Other Cash Transfers include the Incentive-to-Save Transfer, Interfund Advances, JFS – Child Protection Unit, JFS – Child Support Contracts and the Reibold Building Parking Garage loan repayment. The Other Revenues category accounts for 10.0% of budgeted General Fund Current Revenue budget.



# General Fund Expense & Encumbrance Summary

2010 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b>Salaries</b>							
Salaries	35,869,813	66,896,838	67,467,213	31,264,881	46.3 %	(4,604,932)	(12.8)%
Salaries - Elected Officials	620,649	1,281,028	1,281,028	588,984	46.0 %	(31,665)	(5.1)%
<b>Total Salaries</b>	<b>36,490,462</b>	<b>68,177,866</b>	<b>68,748,241</b>	<b>31,853,865</b>	<b>46.3 %</b>	<b>(4,636,596)</b>	<b>(12.7)%</b>
<b>Fringe Benefits</b>							
Health Insurance	6,840,098	12,938,567	12,938,567	6,115,598	47.3 %	(724,500)	(10.6)%
OPERS Retirement	5,221,393	9,600,935	9,625,901	4,359,298	45.3 %	(862,094)	(16.5)%
Other Fringe Benefits	2,532,297	3,157,947	3,162,508	2,457,841	77.7 %	(74,456)	(2.9)%
<b>Total Fringe Benefits</b>	<b>14,593,788</b>	<b>25,697,449</b>	<b>25,726,976</b>	<b>12,932,738</b>	<b>50.3 %</b>	<b>(1,661,050)</b>	<b>(11.4)%</b>
<b>Operating Expenses</b>							
Capital Outlays	321,423	60,365	208,797	161,844	77.5 %	(159,578)	(49.6)%
Communications	1,332,058	2,390,300	2,442,908	1,344,018	55.0 %	11,960	0.9 %
Incentive to Save	-	-	1,115,308	-	- %	-	- %
Intergovernmental	774,853	1,297,144	1,358,064	767,232	56.5 %	(7,622)	(1.0)%
Maintenance & Repair	2,459,947	3,010,382	3,006,426	2,173,535	72.3 %	(286,412)	(11.6)%
Miscellaneous	161,146	1,993,033	957,387	139,722	14.6 %	(21,425)	(13.3)%
Operating Supplies	1,713,879	3,063,902	2,997,125	1,592,334	53.1 %	(121,545)	(7.1)%
Rentals	772,318	886,917	947,696	762,730	80.5 %	(9,587)	(1.2)%
Taxes & Assessments	595,217	596,015	615,075	595,075	96.7 %	(142)	- %
Travel & Training	321,033	719,544	729,239	304,274	41.7 %	(16,759)	(5.2)%
Utilities	1,372,083	2,609,478	2,613,281	1,259,105	48.2 %	(112,978)	(8.2)%
<b>Total Operating Expenses</b>	<b>9,823,958</b>	<b>16,627,080</b>	<b>16,991,306</b>	<b>9,099,869</b>	<b>53.6 %</b>	<b>(724,089)</b>	<b>(7.4)%</b>
<b>Professional Services</b>							
Assigned Counsel	1,650,550	3,316,738	3,285,818	1,334,357	40.6 %	(316,194)	(19.2)%
Inmate Food Contracts	1,180,145	1,237,170	1,237,170	1,180,145	95.4 %	-	- %
Medical Services	3,046,564	3,122,845	3,112,845	3,091,974	99.3 %	45,410	1.5 %
Other Judicial Fees	223,657	344,131	339,131	187,750	55.4 %	(35,906)	(16.1)%
Other Professional	3,246,687	4,711,244	4,836,818	3,405,767	70.4 %	159,080	4.9 %
Property & Casualty Insurance	1,541	725,657	726,535	878	0.1 %	(663)	(43.0)%
<b>Total Professional Services</b>	<b>9,349,144</b>	<b>13,457,785</b>	<b>13,538,317</b>	<b>9,200,871</b>	<b>68.0 %</b>	<b>(148,273)</b>	<b>(1.6)%</b>
<b>Social Service</b>							
Child Support Obligation	150,537	2,000,000	2,000,000	111,059	5.6 %	(39,477)	(26.2)%
Mandated Share Obligation	1,449,819	3,000,000	3,000,000	1,403,044	46.8 %	(46,775)	(3.2)%
Other Social Services	490,791	1,216,572	1,156,043	688,875	59.6 %	198,084	40.4 %
Soldiers Relief Allowance	540,009	1,592,661	1,592,661	586,405	36.8 %	46,396	8.6 %
<b>Total Social Service</b>	<b>2,631,155</b>	<b>7,809,233</b>	<b>7,748,704</b>	<b>2,789,383</b>	<b>36.0 %</b>	<b>158,228</b>	<b>6.0 %</b>
<b>Operating Transfers</b>							
Capital Fund Transfers	102,000	70,000	70,000	70,000	100.0 %	(32,000)	(31.4)%
Debt Service Transfers	2,487,816	2,488,871	2,488,871	2,488,871	100.0 %	1,055	- %
Investment Income Transfers	305,464	900,000	900,000	127,408	14.2 %	(178,057)	(58.3)%
Operating Subsidies	2,617,041	1,980,485	1,980,485	1,980,485	100.0 %	(636,556)	(24.3)%
Other Cash Transfers	4,403,979	4,131,760	4,504,496	4,243,360	94.2 %	(160,618)	(3.6)%
<b>Total Operating Transfers</b>	<b>9,916,299</b>	<b>9,571,116</b>	<b>9,943,852</b>	<b>8,910,124</b>	<b>89.6 %</b>	<b>(1,006,175)</b>	<b>(10.1)%</b>
<b>TOTAL EXPENSE/ENCUM.</b>	<b>82,804,806</b>	<b>141,340,529</b>	<b>142,697,396</b>	<b>74,786,850</b>	<b>52.4 %</b>	<b>(8,017,956)</b>	<b>(9.7)%</b>

**Montgomery County, Ohio**  
**General Fund Mid-Year Variance Explanations**  
**June 30, 2010**

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**Expenditures & Encumbrances Comments**

1. Total expenditures and encumbrances to date are \$74.8 million or 52.4% of the Current Budget of \$142.7 million estimated for 2010. Expenses are also 9.7% or \$8.0 million below 2009 year-to-date actuals.
2. **Personal Services** expenditures are \$44.8 million and this is 47.4% of the Current Budget of \$94.4 million. For 2010, there are 1,517 positions budgeted as compared to 1,667 budgeted in 2009. This is a decline of 150 positions on the General Fund. The Personal Services category comprises 66.2% of the Current General Fund budget.
  - a. **Salaries and Wages** alone reflect \$31.9 million or 46.3% expended of the \$68.7 million appropriation. Salaries are down 12.7% or \$4.6 million from 2009. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, VSP Payments, Termination Pay and other miscellaneous pays. 12 salary and 13 hourly payrolls have been disbursed during the two quarters.
  - b. **Fringe Benefits** include FICA, health and life insurance, OPERS retirement costs, unemployment and workers' compensation and other fringe benefits. Fringe Benefits are budgeted at \$25.7 million with expenses of \$12.9 million or 50.3% of the Current Budget. Actual expenses for Fringe Benefits reflect an 11.4% decrease below 2009. Fringe Benefits are budgeted at 37.4% of total salary costs.
3. **Operating Expenses** includes a variety of expenses for General Fund departments such as Capital Outlays, Communications, Intergovernmental, Maintenance & Repair, Miscellaneous, Operating Supplies, Rentals, Taxes & Assessments, Travel & Training and Utilities. Total expenses and encumbrances for the year are \$9.1 million or 53.6% of the Current Budget of \$17.0 million. This area is 11.9% of the General Fund.
4. **Professional Services** include appropriations for Assigned Counsel, Inmate Food Contracts, Medical Services, Other Judicial Service Fees, Other Professional and Property & Casualty Insurance. The total Current Budget is \$13.5 million with expenses and encumbrances of \$9.2 million or 68.0% of budget. Assigned Counsel expenses are 40.6% of budget for the first two quarters. This category reflects 9.5% of the total budget.
5. **Social Service** reflects an Adopted Budget of \$7.7 million with actuals of \$2.8 million or 36.0%. This category reflects expenses for the Child Support Obligation, County Share of Public Assistance costs, Other Social Services and Soldiers' Relief Allowance. This category reflects 5.4% of the total budget.
6. **Operating Transfers** category encompass Capital Interfund Transfers, Debt Service Transfers, Investment Income Transfers (Solid Waste Enterprise Fund), Operating Subsidy Transfers and Other Cash Transfers. A total of \$8.9 million or 89.6% of the \$9.9 million Current Budget has been expended and encumbered. This area comprises 7.0% of the total General Fund Current Budget. Program Subsidies include 800 MHz Radio, Animal Control, Emergency Operations Center, Data Integration & Analysis and Regional Crime Lab. Other Cash Transfers include Community Development, DayMont Courts, Recorder Equipment, Regional Crime Lab Building Costs, Reibold Building Transfers and the Sheriff's General Fund share of dispatch.