



Office of Management & Budget

December 2015

**General Fund
Status Report**



General Fund Revenue Summary

2015 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	8,385	14,500	14,500	7,380	50.9%	(1,004)	(12.0)%
Property Taxes	13,389,102	12,837,700	12,837,700	13,072,011	101.8%	(317,091)	(2.4)%
Sales Tax	73,647,637	74,000,000	77,400,000	79,393,027	102.6%	5,745,390	7.8%
Total Taxes	87,045,124	86,852,200	90,252,200	92,472,418	102.5%	5,427,294	6.2%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	1,360,566	1,250,000	1,250,000	1,533,082	122.6%	172,517	12.7%
Property Transfer Tax	2,689,268	2,500,000	2,500,000	3,022,724	120.9%	333,456	12.4%
Recorder Fees	1,378,701	1,400,000	1,400,000	1,354,916	96.8%	(23,786)	(1.7)%
Total Real Estate Based Fees	5,428,535	5,150,000	5,150,000	5,910,722	114.8%	482,187	8.9%
<u>Intergovernmental</u>							
Homestead and Rollbacks	2,051,805	2,030,000	2,030,000	1,965,075	96.8%	(86,731)	(4.2)%
Intergovernmental Revenues	1,298,229	1,305,878	1,403,076	1,696,627	120.9%	398,398	30.7%
Local Government Fund	7,042,076	7,202,391	7,202,391	7,704,004	107.0%	661,928	9.4%
Sheriff Policing Contracts	480,892	480,886	480,886	480,886	100.0%	(6)	- %
State Assigned Counsel	1,155,250	1,113,490	1,113,490	1,225,885	110.1%	70,635	6.1%
State Casino Revenue	3,215,460	3,000,000	3,000,000	3,094,443	103.1%	(121,017)	(3.8)%
State Public Defender	2,118,555	1,961,676	1,961,676	1,955,663	99.7%	(162,892)	(7.7)%
Total Intergovernmental	17,362,269	17,094,321	17,191,519	18,122,584	105.4%	760,315	4.4%
<u>Investment Income</u>							
Investment Income - Treasurer	5,663,369	5,050,000	5,050,000	4,771,872	94.5%	(891,497)	(15.7)%
Investment Income Other	54,916	90,000	90,000	80,511	89.5%	25,595	46.6%
Total Investment Income	5,718,285	5,140,000	5,140,000	4,852,382	94.4%	(865,902)	(15.1)%
<u>Charges for Services</u>							
Auditor Fees	2,843,367	2,800,000	2,869,650	2,931,950	102.2%	88,583	3.1%
Clerk of Court Fees	1,765,355	1,620,800	1,620,800	1,688,498	104.2%	(76,857)	(4.4)%
Indirect Cost	2,987,464	2,940,000	3,640,000	3,666,139	100.7%	678,676	22.7%
Other Charges for Services	2,156,813	1,993,100	1,993,115	2,249,220	112.8%	92,407	4.3%
Parking Facility Charges	-	-	-	-	- %	-	- %
Probate Court Fees	720,762	725,000	725,000	720,876	99.4%	114	- %
Sheriff Board & Care	936,434	950,000	950,000	758,395	79.8%	(178,040)	(19.0)%
Sheriff Fees & Revenues	1,667,531	1,588,500	1,588,500	1,702,090	107.2%	34,558	2.1%
Treasurer Fees	1,814,696	1,900,500	1,900,500	1,781,829	93.8%	(32,868)	(1.8)%
Total Charges for Services	14,892,423	14,517,900	15,287,565	15,498,996	101.4%	606,573	4.1%
<u>Other Revenue</u>							
Fines & Forfeitures	1,098,493	1,091,603	1,091,603	1,035,629	94.9%	(62,863)	(5.7)%
Human Service Levy Transfers	3,240,108	3,240,108	3,240,108	3,240,108	100.0%	-	- %
Interdepartmental Agreements	4,072,594	3,931,758	4,030,508	3,187,369	79.1%	(885,226)	(21.7)%
Interfund Advances	-	-	-	-	- %	-	- %
Miscellaneous	1,324,337	1,214,150	1,214,905	1,335,483	109.9%	11,146	0.8%
Other Cash Transfers	998,233	900,000	1,548,965	1,863,517	120.3%	865,284	86.7%
Total Other Revenue	10,733,765	10,377,619	11,126,089	10,662,106	95.8%	(71,659)	(0.7)%
TOTAL REVENUE	141,180,400	139,132,040	144,147,373	147,519,208	102.3%	6,338,808	4.5%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
December 31, 2015

Revenue Comments

1. Total year-to-date revenues are \$147.5 million or 102.3% of the Current Revenue Budget of \$144.1 million for the month ending December 31, 2015. Revenues are \$6.3 million or 4.5% above 2014 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$92.5 million or 102.5% of the \$90.3 million Current Budget. Property Tax revenue for the Current Budget of \$12.8 million is \$13.1 million or 101.8% of budget. Sales Tax reflects collections of \$79.4 million or 102.6% of the Current Revenue Budget of \$77.4 million. Sales Taxes receipts are up \$5.7 million or 7.8% from collections in 2014. Beginning in 2015 the Sales Tax amount included an Administrative fee (1.0%) of \$793,930. This Administrative fee was not included in the Prior Year Actuals. This category is \$5.4 million or 6.2% above 2014 year-to-date actuals. Taxes comprise 62.6% of the total General Fund revenue budget.
3. **Real Estate Based Fees** are comprised of the Auditor Conveyance Fees, the Property Transfer Tax and Recorder Fees. The total budget is \$5.2 million with collections of \$5.9 million or 114.8% of the current estimate. Real Estate Based Fees are 3.6% of the total budget and show an increase \$0.5 million or 8.9% from 2014 due to increased real estate activity in Montgomery County.
4. **Intergovernmental** receipts include various governmental revenue sources including Local Government Funds (LGF). LGF collections for the year are \$7.7 million or 107.0% of the Current Budget of \$7.2 million. The State of Ohio certified this revenue source to the County Auditor and it is based on a percentage of state general fund receipts. Due to the growth in actual general fund receipts for the State of Ohio, the certified estimate was exceeded. State Casino Revenue is \$3.1 million or 103.1% of the Current Budget of \$3.0 million. This revenue source began in July 2012 with voter approval of casino gambling in Ohio. The state of Ohio taxes casinos at a rate of 33% of adjusted gross revenues. Other categories include Homestead & Rollbacks, Intergovernmental Revenues, State Assigned Counsel and Public Defender reimbursement from the State of Ohio. Intergovernmental Revenue Budgets comprise 11.9% of General Fund estimated receipts and show an increase of 4.4% from 2014.
5. **Investment Income** shows receipts of \$4.9 million for the 2015 fiscal year or 94.5% of the budget estimate, a decrease of \$0.9 million or 15.1% from 2014. Investment income receipts have shown stable collections in 2015 based upon historically low rates by the Federal Reserve and a reinvestment of the county portfolio at modest interest rates. This category represents 3.6% of General Fund revenues.
6. **Charges for Services** receipts are \$15.5 million or 101.4% collected against the 2015 Current Revenue Budget of \$15.3 million. This includes Auditor, Clerk of Courts, Indirect Costs, Other Charges for Services, Probate Court, Sheriff and Treasurer Fees. This category comprises 10.6% of total Current General Fund budgeted revenue sources, and is up 4.1% or \$0.6 million due to increased Indirect Cost revenue.
7. **Other Revenues** Current Budget is \$11.1 million with \$10.7 million or 95.8% collected for 2015. Other Financing Sources include Fines & Forfeitures, Human Services Levy Transfers (Juvenile Court, Mandated Share and Incarcerated Medical), Miscellaneous Revenues, Other Cash Transfers and Unclaimed Funds. Other Cash Transfers include Interfund Advances, JFS – Child Protection Unit, JFS – Child Support Contracts and the Reibold Building Parking Garage loan repayment. The Other Revenues category accounts for 7.7% of anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2015 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	62,306,470	64,862,571	64,813,394	63,930,581	98.6%	1,624,111	2.6%
Salaries - Elected Officials	1,306,692	1,309,391	1,311,541	1,310,800	99.9%	4,108	0.3%
Total Salaries	63,613,161	66,171,962	66,124,935	65,241,381	98.7%	1,628,219	2.6%
Fringe Benefits							
Health Insurance	11,105,544	10,904,743	10,968,155	10,832,995	98.8%	(272,549)	(2.5)%
OPERS Retirement	9,007,020	9,362,776	9,275,980	9,243,072	99.6%	236,052	2.6%
Other Fringe Benefits	2,167,852	2,335,133	2,274,672	2,080,910	91.5%	(86,942)	(4.0)%
Total Fringe Benefits	22,280,416	22,602,652	22,518,807	22,156,976	98.4%	(123,440)	(0.6)%
Operating Expenses							
Capital Outlays	2,251,338	2,058,622	2,616,553	2,596,839	99.2%	345,501	15.3%
Communications	2,227,491	2,379,580	2,381,884	2,274,165	95.5%	46,675	2.1%
Intergovernmental	1,340,026	1,780,307	2,045,095	2,035,375	99.5%	695,350	51.9%
Maintenance & Repair	3,151,831	3,219,697	3,251,018	3,210,210	98.7%	58,379	1.9%
Miscellaneous	153,607	1,554,788	516,172	140,860	27.3%	(12,748)	(8.3)%
Operating Supplies	2,579,618	2,632,058	2,624,603	2,544,169	96.9%	(35,449)	(1.4)%
Rentals	958,117	1,015,355	1,023,804	1,009,439	98.6%	51,322	5.4%
Taxes & Assessments	625,061	675,185	668,681	653,917	97.8%	28,856	4.6%
Travel & Training	606,561	798,467	775,529	658,451	84.9%	51,889	8.6%
Utilities	2,107,644	2,158,777	2,007,902	1,996,101	99.4%	(111,543)	(5.3)%
Total Operating Expenses	16,001,295	18,272,836	17,911,241	17,119,526	95.6%	1,118,231	7.0%
Professional Services							
Assigned Counsel	3,223,915	2,783,821	3,197,212	2,833,277	88.6%	(390,638)	(12.1)%
Inmate Food Contracts	1,122,868	1,237,170	1,192,170	1,145,899	96.1%	23,031	2.1%
Medical Services	3,282,138	3,491,846	3,475,082	3,360,196	96.7%	78,058	2.4%
Other Judicial Fees	359,633	374,918	292,573	288,673	98.7%	(70,960)	(19.7)%
Other Professional	4,098,202	4,409,878	4,559,120	4,568,854	100.2%	470,652	11.5%
Property & Casualty Insurance	490,317	550,600	543,157	463,505	85.3%	(26,812)	(5.5)%
Total Professional Services	12,577,072	12,848,233	13,259,314	12,660,403	95.5%	83,331	0.7%
Social Service							
Child Support Obligation	2,429,782	2,354,572	2,382,079	2,382,078	100.0%	(47,704)	(2.0)%
Mandated Share Obligation	2,265,040	2,650,000	2,226,545	2,226,545	100.0%	(38,496)	(1.7)%
Other Social Services	904,462	1,007,030	569,396	566,776	99.5%	(337,686)	(37.3)%
Soldiers Relief Allowance	668,725	800,000	800,000	529,714	66.2%	(139,011)	(20.8)%
Total Social Service	6,268,009	6,811,602	5,978,020	5,705,112	95.4%	(562,897)	(9.0)%
Operating Transfers							
Capital Fund Transfers	4,662,789	900,000	10,902,090	10,902,090	100.0%	6,239,301	133.8%
Debt Service Transfers	2,386,864	2,251,790	2,251,790	2,251,790	100.0%	(135,074)	(5.7)%
Investment Income Transfers	398,148	700,000	366,420	366,294	100.0%	(31,854)	(8.0)%
Operating Subsidies	1,766,223	1,788,858	2,038,858	2,038,858	100.0%	272,635	15.4%
Other Cash Transfers	11,504,209	6,775,376	8,770,169	8,757,526	99.9%	(2,746,683)	(23.9)%
Total Operating Transfers	20,718,233	12,416,024	24,329,327	24,316,558	99.9%	3,598,325	17.4%
TOTAL EXPENSE/ENCUM.	141,458,186	139,123,309	150,121,644	147,199,956	98.1%	5,741,769	4.1%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
December 31, 2015

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$147.2 million or 98.1% of the Current Budget of \$150.1 million estimated for 2015. Expenses are currently 4.1% or \$5.7 million above 2014 year-to-date actuals.
2. **Personal Services** expenditures are \$87.4 million and this is 98.6% of the Current Budget of \$88.7 million. For 2015, there are 1,323 positions budgeted as compared to 1,320 budgeted in 2014. This is an increase of three positions on the General Fund. Personal Services comprise 59.1% of the total General Fund budget.
 - a. **Salaries and Wages** reflect \$65.2 million or 98.7% expended against the \$66.1 million appropriation. Salaries have increased \$1.6 million or 2.6% over 2014, primarily due to the general salary parameter increase. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay and other miscellaneous pays. Twenty-six salary and twenty-seven hourly payrolls have been expensed through the month ending December 31, 2015. The Salary and Wages category comprises 44.1% of the Current General Fund budget.
 - 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 \$22.5 million with expenses of \$22.2 million or 98.4% of the Current Budget. Actual expenses for Fringe Benefits reflect a 0.6% decrease below 2014 year to date. Fringe Benefits are budgeted at 25.4% of Personal Services.
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 \$17.1 million or 95.6% of the Current Budget of \$18.3 million. This category is up \$1.1 million or 7.0% primarily due to increases in Intergovernmental and Capital Outlays. A 1.0% sales tax administrative fee (\$793,930) is included in the 2015 actuals while this fee was not included in the prior year actuals. If the fee would have been included in the prior year actuals (\$16.7 million adjusted total) the increase would be \$0.4 million or 2.3%. This area is 11.9% of the General Fund budget.
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 \$13.3 million with expenses and encumbrances of \$12.7 million or 95.5% of budget. Assigned Counsel expenses are 22.4% of total Professional Services expenses to date. The Other Professional expense increased \$0.5 million or 11.5% due to increases in Internal Service Funds (Stockroom-Temporaries and Printing Services), Audit Services, External Data Processing Services, and Employee Uniforms. This category reflects 8.8% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.0 million with actual expenditures of \$5.7 million or 95.4%. This category reflects expenses for the Child Support Obligation, County Share of Public Assistance costs, Other Social Services and Soldiers' Relief Allowance. This category is down \$0.6 million or 9.0% from 2014 year-to-date actuals due to decreased costs in the areas of Group Homes (Other Social Services), Soldiers Relief Allowance, and Child Support Obligation. This category reflects 4.0% 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 \$24.3 million or 99.9% of the \$24.3 million Current Budget has been expended or encumbered. This category is up \$3.6 million or 17.4% primarily due to Capital Fund Transfers. Capital Interfund Transfers increased \$6.2 million or 133.8% above 2014 actuals. Significant new capital projects in 2015 included the Jail Building Commander System (\$2.5 million), the Board of Elections renovation (\$2.7 million), and the Countywide Financial System (\$1.4 million). Program Subsidies include 800 MHz Radio, Animal Control, 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. This area comprises 16.2% of the total General Fund Current Budget.