



Office of Management & Budget

December 2017

**General Fund
Status Report**



General Fund Revenue Summary

2017 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	7,349	9,000	9,000	6,225	69.2%	(1,124)	(15.3)%
Property Taxes	13,381,694	13,409,367	13,409,367	13,452,303	100.3%	70,609	0.5%
Sales Tax	83,830,225	82,900,000	82,900,000	82,298,904	99.3%	(1,531,321)	(1.8)%
Total Taxes	97,219,268	96,318,367	96,318,367	95,757,432	99.4%	(1,461,836)	(1.5)%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	1,646,279	1,686,800	1,686,800	1,867,985	110.7%	221,706	13.5%
Property Transfer Tax	3,276,547	3,373,600	3,373,600	3,714,979	110.1%	438,432	13.4%
Recorder Fees	1,444,864	1,370,000	1,370,000	1,517,183	110.7%	72,319	5.0%
Total Real Estate Based Fees	6,367,689	6,430,400	6,430,400	7,100,146	110.4%	732,457	11.5%
<u>Intergovernmental</u>							
Homestead and Rollbacks	1,954,359	2,030,000	2,030,000	1,944,348	95.8%	(10,011)	(0.5)%
Intergovernmental Revenues	1,203,108	1,111,114	1,111,114	927,500	83.5%	(275,608)	(22.9)%
Local Government Fund	7,514,588	7,927,863	7,927,863	7,588,147	95.7%	73,559	1.0%
Sheriff Policing Contracts	-	-	-	12,500	- %	12,500	- %
State Assigned Counsel	1,406,148	1,417,792	1,417,792	1,257,267	88.7%	(148,880)	(10.6)%
State Casino Revenue	3,149,132	3,000,000	3,000,000	3,098,207	103.3%	(50,926)	(1.6)%
State Public Defender	2,800,116	2,525,358	2,525,358	2,215,325	87.7%	(584,791)	(20.9)%
Total Intergovernmental	18,027,451	18,012,127	18,012,127	17,043,294	94.6%	(984,158)	(5.5)%
<u>Investment Income</u>							
Investment Income - Treasurer	4,474,853	4,200,000	4,584,000	5,184,364	113.1%	709,512	15.9%
Investment Income Other	84,303	77,000	77,000	76,843	99.8%	(7,460)	(8.8)%
Total Investment Income	4,559,156	4,277,000	4,661,000	5,261,208	112.9%	702,052	15.4%
<u>Charges for Services</u>							
Auditor Fees	2,915,964	2,875,000	2,875,000	2,978,084	103.6%	62,119	2.1%
Clerk of Court Fees	1,360,963	1,430,700	1,430,700	1,346,214	94.1%	(14,748)	(1.1)%
Indirect Cost	3,959,998	3,667,109	3,667,109	3,667,109	100.0%	(292,889)	(7.4)%
Other Charges for Services	2,022,028	1,576,120	1,821,792	1,832,461	100.6%	(189,567)	(9.4)%
Probate Court Fees	758,539	785,000	785,000	765,184	97.5%	6,645	0.9%
Sheriff Board & Care	716,757	800,000	800,000	840,521	105.1%	123,764	17.3%
Sheriff Fees & Revenues	1,844,619	1,708,500	3,003,240	3,126,214	104.1%	1,281,595	69.5%
Sheriff Policing Contracts	480,886	480,900	480,900	480,886	100.0%	-	- %
Solid Waste Charges	53	-	-	1,305	- %	1,252	2,371.8%
Treasurer Fees	1,797,215	1,825,400	1,825,400	1,803,450	98.8%	6,234	0.3%
Total Charges for Services	15,857,022	15,148,729	16,689,141	16,841,427	100.9%	984,405	6.2%
<u>Other Revenue</u>							
Fines & Forfeitures	988,528	1,064,000	1,064,000	980,172	92.1%	(8,357)	(0.8)%
Human Service Levy Transfers	3,265,108	3,265,108	7,765,108	7,765,108	100.0%	4,500,000	137.8%
Interdepartmental Agreements	4,019,206	3,867,998	3,905,998	3,189,532	81.7%	(829,674)	(20.6)%
Interfund Advances	1,784,601	980,436	1,515,600	1,117,982	73.8%	(666,619)	(37.4)%
Miscellaneous	4,690,951	688,393	1,202,384	1,180,198	98.2%	(3,510,754)	(74.8)%
Other Cash Transfers	182,498	165,000	165,000	223,685	135.6%	41,187	22.6%
Total Other Revenue	14,930,892	10,030,935	15,618,090	14,456,676	92.6%	(474,216)	(3.2)%
TOTAL REVENUE	156,961,478	150,217,558	157,729,125	156,460,183	99.2%	(501,296)	(0.3)%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
December 31, 2017

Revenue Comments

1. Total year-to-date revenues are \$156.5 million or 99.2% of the Current Revenue Budget of \$157.7 million for the month ending December 31, 2017. Revenues are \$0.5 million or 0.3% below 2016 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$95.8 million or 99.4% of the \$96.3 million Current Budget. Property Tax revenue for the Current Budget of \$13.4 million is \$13.5 million or 100.3% of the budget. Sales Tax reflects collections of \$82.3 million or 99.3% of the Current Revenue Budget of \$82.9 million. Sales Tax receipts are down \$1.5 million or 1.8% from collections in 2016 due to the State of Ohio ending the collection of sales tax from Medicaid managed-care organizations as of June 30, 2017. This category is \$1.5 million or 1.5% below 2016 year-to-date actuals. Taxes comprise 61.1% 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 \$6.4 million with collections of \$7.1 million or 110.4% of the current estimate. Real Estate Based Fees are 4.1% of the total budget and show an increase of \$0.7 million or 11.5% from 2016 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 \$7.6 million or 95.7% of the Current Budget of \$7.9 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. State Casino Revenue is estimated at \$3.0 million with reported receipts of \$3.1 million or 103.3% of the current budget. 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 11.4% of General Fund estimated receipts and show a decrease of \$1.0 million or 5.5% from 2016 year-to-date actual receipts due to decreases in State Public Defender and Intergovernmental revenues.
5. **Investment Income** shows receipts of \$5.3 million for the 2017 fiscal year. The 2017 Current Budget is set at an amount of \$4.7 million with 112.9% in actual receipts. Investment income receipts are expected to show stable collections in 2017 based upon historically low rates by the Federal Reserve and a reinvestment of the county portfolio at modest interest rates. This category represents 3.0% of General Fund revenues.
6. **Charges for Services** receipts are \$16.8 million or 100.9% collected against the 2017 Current Revenue Budget of \$16.7 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 6.2% or \$1.0 million due to increases in Sheriff Fees.
7. **Other Revenues** Current Budget is \$15.6 million with \$14.5 million or 92.6% collected for 2017. 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 9.9% of the anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2017 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	66,279,858	68,954,773	68,846,223	67,752,759	98.4%	1,472,901	2.2%
Salaries - Elected Officials	1,301,549	1,373,034	1,378,034	1,369,145	99.4%	67,596	5.2%
Total Salaries	67,581,407	70,327,807	70,224,257	69,121,904	98.4%	1,540,497	2.3%
Fringe Benefits							
Health Insurance	11,136,485	12,113,640	12,224,027	12,272,791	100.4%	1,136,306	10.2%
OPERS Retirement	9,517,295	9,942,638	10,095,974	9,761,113	96.7%	243,818	2.6%
Other Fringe Benefits	2,217,550	2,310,693	2,224,432	2,226,352	100.1%	8,801	0.4%
Total Fringe Benefits	22,871,331	24,366,971	24,544,433	24,260,256	98.8%	1,388,925	6.1%
Operating Expenses							
Capital Outlays	3,458,985	1,884,903	2,255,586	2,192,812	97.2%	(1,266,173)	(36.6)%
Communications	2,232,454	2,380,701	2,257,664	2,148,647	95.2%	(83,808)	(3.8)%
Intergovernmental	2,185,842	2,749,779	2,841,334	2,761,190	97.2%	575,349	26.3%
Maintenance & Repair	2,864,423	3,310,981	3,037,627	2,959,827	97.4%	95,405	3.3%
Miscellaneous	143,278	1,564,503	163,893	138,760	84.7%	(4,518)	(3.2)%
Operating Supplies	2,755,512	2,928,055	2,717,107	2,638,748	97.1%	(116,764)	(4.2)%
Rentals	1,002,640	1,027,417	974,327	938,207	96.3%	(64,433)	(6.4)%
Taxes & Assessments	632,378	687,939	648,063	635,931	98.1%	3,553	0.6%
Travel & Training	680,356	926,929	881,055	773,534	87.8%	93,177	13.7%
Utilities	2,005,782	2,166,433	1,895,173	1,859,959	98.1%	(145,823)	(7.3)%
Total Operating Expenses	17,961,649	19,627,640	17,671,829	17,047,615	96.5%	(914,034)	(5.1)%
Professional Services							
Assigned Counsel	3,184,432	2,979,085	3,407,858	3,252,151	95.4%	67,719	2.1%
Inmate Food Contracts	1,254,465	1,302,371	1,301,371	1,312,337	100.8%	57,872	4.6%
Medical Services	3,532,931	4,026,292	3,934,474	3,562,422	90.5%	29,492	0.8%
Other Judicial Fees	372,704	374,482	388,165	352,914	90.9%	(19,790)	(5.3)%
Other Professional	4,727,633	4,689,935	4,649,967	4,719,306	101.5%	(8,327)	(0.2)%
Property & Casualty Insurance	715,626	550,000	833,632	833,632	100.0%	118,006	16.5%
Total Professional Services	13,787,790	13,922,165	14,515,467	14,032,762	96.7%	244,972	1.8%
Social Service							
Child Support Obligation	2,861,898	2,524,834	2,733,671	2,733,670	100.0%	(128,227)	(4.5)%
Mandated Share Obligation	2,241,997	2,433,444	2,330,913	2,330,913	100.0%	88,916	4.0%
Other Social Services	552,693	977,030	800,679	800,679	100.0%	247,986	44.9%
Soldiers Relief Allowance	611,002	800,000	800,000	611,473	76.4%	471	0.1%
Total Social Service	6,267,589	6,735,308	6,665,263	6,476,735	97.2%	209,146	3.3%
Operating Transfers							
Capital Fund Transfers	8,508,713	2,395,000	4,850,609	4,770,609	98.4%	(3,738,104)	(43.9)%
Debt Service Transfers	2,247,219	2,556,438	2,556,435	2,556,435	100.0%	309,216	13.8%
Investment Income Transfers	334,154	520,000	349,697	349,585	100.0%	15,431	4.6%
Operating Subsidies	1,591,749	1,763,315	1,681,313	1,681,313	100.0%	89,564	5.6%
Other Cash Transfers	14,432,923	8,002,914	16,617,807	16,617,795	100.0%	2,184,872	15.1%
Total Operating Transfers	27,114,759	15,237,667	26,055,861	25,975,736	99.7%	(1,139,022)	(4.2)%
TOTAL EXPENSE/ENCUM.	155,584,524	150,217,558	159,677,110	156,915,008	98.3%	1,330,484	0.9%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
December 31, 2017

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$156.9 million or 98.3% of the Current Budget of \$159.7 million estimated for 2017. Expenses are currently running above the 2016 year-to-date actuals by \$1.3 million or 0.9%.
2. **Personal Services** expenditures are \$93.4 million and this is 98.5% of the Current Budget of \$94.8 million. For 2017, there are 1,325 positions budgeted as this number increased by two employees from the 1,323 that were budgeted in 2016. Personal Services comprise 59.4% of the total General Fund budget.
 - a. **Salaries and Wages** reflect \$69.1 million or 98.4% expended against the \$70.2 million appropriation. Salaries have increased \$1.5 million or 2.3% above 2016 year-to-date actuals. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay and other miscellaneous pays. Twenty-six salary and twenty-six hourly payrolls have been expensed through the month ending December 31, 2017. The Salary and Wages category comprises 44.0% 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 \$24.5 million with expenses of \$24.3 million or 98.8% of the Current Budget. Actual expenses for Fringe Benefits reflect a \$1.4 million or 6.1% increase above 2016 year to date. Fringe Benefits are budgeted at 25.9% 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 \$17.0 million or 96.5% of the Current Budget of \$17.7 million. This category is down \$0.9 million or 5.1% primarily due to decreases in Capital Outlays and Utilities. This area is 11.1% 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 \$14.5 million with expenses and encumbrances of \$14.0 million or 96.7% of the budget. Medical Service expenses are 25.4% of total Professional Services expenses to date. Professional Services have increased by \$0.2 million or 1.8% from 2016 due to increases in Property & Casualty Insurance and Assigned Counsel costs. This category reflects 9.1% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.7 million with actual expenditures of \$6.5 million or 97.2%. 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 up \$0.2 million or 3.3% from 2016 year-to-date actuals primarily due to increases in Other Social Services and the Mandated Share Obligation. This category reflects 4.2% 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 \$26.0 million or 99.7% of the \$26.1 million Current Budget has been expended or encumbered. This category is down \$1.1 million or 4.2% due to a decrease in Capital Fund Transfers. Program Subsidies include Animal Control, Data Integration & Analysis and Regional Crime Lab. Other Cash Transfers include Community Development, DayMont Courts, Reibold Building Transfers and the Sheriff's General Fund share of dispatch. This area comprises 16.3% of the total General Fund Current Budget.