



# **Office of Management & Budget**

**March 2015**

**General Fund  
Status Report**



# General Fund Revenue Summary

2015 through March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b><u>Taxes</u></b>							
Other Taxes	-	14,500	14,500	-	-	-	-
Property Taxes	5,337,615	12,837,700	12,837,700	5,826,198	45.4%	488,583	9.2%
Sales Tax	18,782,477	74,000,000	74,000,000	20,821,557	28.1%	2,039,081	10.9%
<b>Total Taxes</b>	<b>24,120,092</b>	<b>86,852,200</b>	<b>86,852,200</b>	<b>26,647,755</b>	<b>30.7%</b>	<b>2,527,663</b>	<b>10.5%</b>
<b><u>Real Estate Based Fees</u></b>							
Auditor Conveyance Fees	217,897	1,250,000	1,250,000	250,530	20.0%	32,632	15.0%
Property Transfer Tax	428,015	2,500,000	2,500,000	498,021	19.9%	70,006	16.4%
Recorder Fees	290,671	1,400,000	1,400,000	292,548	20.9%	1,877	0.6%
<b>Total Real Estate Based Fees</b>	<b>936,584</b>	<b>5,150,000</b>	<b>5,150,000</b>	<b>1,041,099</b>	<b>20.2%</b>	<b>104,515</b>	<b>11.2%</b>
<b><u>Intergovernmental</u></b>							
Homestead and Rollbacks	-	2,030,000	2,030,000	-	-	-	-
Intergovernmental Revenues	93,337	1,305,878	1,306,710	281,595	21.5%	188,258	201.7%
Local Government Fund	1,724,767	7,202,391	7,202,391	1,831,402	25.4%	106,634	6.2%
Sheriff Policing Contracts	128,244	480,886	480,886	-	-	(128,244)	(100.0)%
State Assigned Counsel	235,835	1,113,490	1,113,490	281,575	25.3%	45,740	19.4%
State Casino Revenue	810,743	3,000,000	3,000,000	753,872	25.1%	(56,871)	(7.0)%
State Public Defender	507,346	1,961,676	1,961,676	457,839	23.3%	(49,507)	(9.8)%
<b>Total Intergovernmental</b>	<b>3,500,273</b>	<b>17,094,321</b>	<b>17,095,153</b>	<b>3,606,282</b>	<b>21.1%</b>	<b>106,010</b>	<b>3.0%</b>
<b><u>Investment Income</u></b>							
Investment Income - Treasurer	886,247	5,050,000	5,050,000	466,680	9.2%	(419,567)	(47.3)%
Investment Income Other	-	90,000	90,000	-	-	-	-
<b>Total Investment Income</b>	<b>886,247</b>	<b>5,140,000</b>	<b>5,140,000</b>	<b>466,680</b>	<b>9.1%</b>	<b>(419,567)</b>	<b>(47.3)%</b>
<b><u>Charges for Services</u></b>							
Auditor Fees	2,395	2,800,000	2,800,000	2,532	0.1%	137	5.7%
Clerk of Court Fees	400,679	1,620,800	1,620,800	536,995	33.1%	136,316	34.0%
Indirect Cost	13,422	2,940,000	2,940,000	32,623	1.1%	19,201	143.1%
Other Charges for Services	479,926	1,993,100	1,993,100	454,027	22.8%	(25,899)	(5.4)%
Parking Facility Charges	-	-	-	-	-	-	-
Probate Court Fees	160,301	725,000	725,000	168,976	23.3%	8,675	5.4%
Sheriff Board & Care	223,019	950,000	950,000	228,474	24.0%	5,455	2.4%
Sheriff Fees & Revenues	355,766	1,588,500	1,588,500	538,879	33.9%	183,113	51.5%
Treasurer Fees	50	1,900,500	1,900,500	110	-	60	120.0%
<b>Total Charges for Services</b>	<b>1,635,558</b>	<b>14,517,900</b>	<b>14,517,900</b>	<b>1,962,617</b>	<b>13.5%</b>	<b>327,059</b>	<b>20.0%</b>
<b><u>Other Revenue</u></b>							
Fines & Forfeitures	272,660	1,091,603	1,091,603	270,898	24.8%	(1,762)	(0.6)%
Human Service Levy Transfers	-	3,240,108	3,240,108	2,181,304	67.3%	2,181,304	-
Interdepartmental Agreements	970,185	3,931,758	3,979,258	574,575	14.4%	(395,610)	(40.8)%
Interfund Advances	-	-	-	-	-	-	-
Miscellaneous	232,842	1,214,150	1,214,150	791,320	65.2%	558,477	239.9%
Other Cash Transfers	250,685	900,000	900,000	648,965	72.1%	398,280	158.9%
<b>Total Other Revenue</b>	<b>1,726,372</b>	<b>10,377,619</b>	<b>10,425,119</b>	<b>4,467,062</b>	<b>42.8%</b>	<b>2,740,689</b>	<b>158.8%</b>
<b>TOTAL REVENUE</b>	<b>32,805,126</b>	<b>139,132,040</b>	<b>139,180,372</b>	<b>38,191,495</b>	<b>27.4%</b>	<b>5,386,369</b>	<b>16.4%</b>

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

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**Revenue Comments**

1. Total year-to-date revenues are \$38.2 million or 27.4% of the Current Revenue Budget of \$139.2 million for the month ending March 31, 2015. Revenues are \$5.4 million or 16.4% above 2014 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$26.6 million or 30.7% of the \$86.9 million Current Budget. Property Tax revenue for the Current Budget of \$12.8 million is \$5.8 million or 45.4% of budget. Sales Tax reflects collections of \$20.8 million or 28.1% of the Current Revenue Budget of \$74.0 million. Sales Taxes receipts are up \$2.0 million or 10.9% from collections in 2014. Taxes comprise 62.4% 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 \$1.0 million or 20.2% of the current estimate. Real Estate Based Fees are 3.7% of the total budget and show an increase \$0.1 million or 11.2% from 2014.
4. **Intergovernmental** receipts include various governmental revenue sources including Local Government Funds (LGF). LGF collections for the year are \$1.8 million or 25.4% 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. State Casino Revenue is \$0.8 million or 25.1% of the Current Budget of \$3.0 million. This revenue source began in July 2012 with voter approval of casino gambling in Ohio. The fourth and final casino opened in March 2013. 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 12.3% of General Fund estimated receipts and show an increase of \$0.1 million or 3.0% from 2014.
5. **Investment Income** shows receipts of \$0.5 million for the 2015 fiscal year, a decrease of \$0.4 million or 47.3% from 2014. It is anticipated that investment income receipts will show 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 3.7% of General Fund revenues.
6. **Charges for Services** receipts are \$2.0 million or 13.5% collected against the 2015 Current Revenue Budget of \$14.5 million. This includes Auditor, Clerk of Courts, Indirect Costs, Other Charges for Services, Probate Court, Sheriff and Treasurer Fees. This category comprises 10.4% of total Current General Fund budgeted revenue sources.
7. **Other Revenues** Current Budget is \$10.4 million with \$4.5 million or 42.8% 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 7.5% of anticipated General Fund Current Revenue budget.



# General Fund Expense & Encumbrance Summary

2015 through March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b><u>Salaries</u></b>							
Salaries	14,057,222	64,862,571	64,904,379	14,695,204	22.6%	637,982	4.5%
Salaries - Elected Officials	302,166	1,309,391	1,309,391	302,166	23.1%	-	-%
<b>Total Salaries</b>	<b>14,359,388</b>	<b>66,171,962</b>	<b>66,213,770</b>	<b>14,997,370</b>	<b>22.6%</b>	<b>637,982</b>	<b>4.4%</b>
<b><u>Fringe Benefits</u></b>							
Health Insurance	2,803,927	10,904,743	10,921,126	2,739,373	25.1%	(64,554)	(2.3)%
OPERS Retirement	2,052,230	9,362,776	9,368,891	2,132,897	22.8%	80,667	3.9%
Other Fringe Benefits	1,191,058	2,335,133	2,336,125	1,217,964	52.1%	26,906	2.3%
<b>Total Fringe Benefits</b>	<b>6,047,216</b>	<b>22,602,652</b>	<b>22,626,142</b>	<b>6,090,234</b>	<b>26.9%</b>	<b>43,019</b>	<b>0.7%</b>
<b><u>Operating Expenses</u></b>							
Capital Outlays	1,081,118	2,058,622	2,123,822	1,304,954	61.4%	223,836	20.7%
Communications	750,054	2,379,580	2,358,773	810,604	34.4%	60,550	8.1%
Intergovernmental	1,274,476	1,780,307	1,280,307	1,232,507	96.3%	(41,969)	(3.3)%
Maintenance & Repair	2,351,414	3,219,697	3,211,447	2,160,943	67.3%	(190,472)	(8.1)%
Miscellaneous	126,465	1,554,788	1,451,024	131,333	9.1%	4,867	3.8%
Operating Supplies	1,178,951	2,632,058	2,578,158	1,424,490	55.3%	245,538	20.8%
Rentals	859,470	1,015,355	1,018,555	868,833	85.3%	9,364	1.1%
Taxes & Assessments	624,374	675,185	675,185	653,917	96.9%	29,543	4.7%
Travel & Training	231,653	798,467	826,597	249,856	30.2%	18,203	7.9%
Utilities	1,858,915	2,158,777	2,159,727	1,984,262	91.9%	125,347	6.7%
<b>Total Operating Expenses</b>	<b>10,336,890</b>	<b>18,272,836</b>	<b>17,683,595</b>	<b>10,821,698</b>	<b>61.2%</b>	<b>484,808</b>	<b>4.7%</b>
<b><u>Professional Services</u></b>							
Assigned Counsel	2,579,256	2,783,821	2,778,761	2,654,357	95.5%	75,101	2.9%
Inmate Food Contracts	480,376	1,237,170	1,237,170	1,107,230	89.5%	626,854	130.5%
Medical Services	3,185,047	3,491,846	3,491,846	3,355,689	96.1%	170,642	5.4%
Other Judicial Fees	102,087	374,918	358,618	92,177	25.7%	(9,909)	(9.7)%
Other Professional	3,050,023	4,409,878	4,498,222	3,215,506	71.5%	165,483	5.4%
Property & Casualty Insurance	-	550,600	550,600	-	-%	-	-%
<b>Total Professional Services</b>	<b>9,396,788</b>	<b>12,848,233</b>	<b>12,915,217</b>	<b>10,424,959</b>	<b>80.7%</b>	<b>1,028,171</b>	<b>10.9%</b>
<b><u>Social Service</u></b>							
Child Support Obligation	375,221	2,354,572	2,354,572	483,268	20.5%	108,047	28.8%
Mandated Share Obligation	1,132,153	2,650,000	2,650,000	1,132,888	42.8%	735	0.1%
Other Social Services	861,919	1,007,030	948,829	822,380	86.7%	(39,539)	(4.6)%
Soldiers Relief Allowance	193,838	800,000	800,000	151,161	18.9%	(42,677)	(22.0)%
<b>Total Social Service</b>	<b>2,563,131</b>	<b>6,811,602</b>	<b>6,753,401</b>	<b>2,589,696</b>	<b>38.3%</b>	<b>26,565</b>	<b>1.0%</b>
<b><u>Operating Transfers</u></b>							
Capital Fund Transfers	220,000	900,000	900,000	900,000	100.0%	680,000	309.1%
Debt Service Transfers	2,384,864	2,251,790	2,251,790	2,251,790	100.0%	(133,074)	(5.6)%
Investment Income Transfers	57,409	700,000	700,000	33,971	4.9%	(23,438)	(40.8)%
Operating Subsidies	1,707,787	1,788,858	1,788,858	1,703,671	95.2%	(4,116)	(0.2)%
Other Cash Transfers	6,139,086	6,775,376	7,333,577	5,533,313	75.5%	(605,773)	(9.9)%
<b>Total Operating Transfers</b>	<b>10,509,147</b>	<b>12,416,024</b>	<b>12,974,225</b>	<b>10,422,745</b>	<b>80.3%</b>	<b>(86,402)</b>	<b>(0.8)%</b>
<b>TOTAL EXPENSE/ENCUM.</b>	<b>53,212,560</b>	<b>139,123,309</b>	<b>139,166,350</b>	<b>55,346,703</b>	<b>39.8%</b>	<b>2,134,143</b>	<b>4.0%</b>

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

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**Expenditures & Encumbrances Comments**

1. Total expenditures and encumbrances to date are \$55.3 million or 39.8% of the Current Budget of \$139.2 million estimated for 2015. Expenses are currently 4.0% or \$2.1 million above 2014 year-to-date actuals.
2. **Personal Services** expenditures are \$21.0 million and this is 23.7% of the Current Budget of \$88.8 million. For 2015, there are 1,323 positions budgeted as compared to 1,320 budgeted in 2014. This is an increase of 3 positions on the General Fund. Personal Services comprise 63.8% of the total General Fund budget.
  - a. **Salaries and Wages** reflect \$15.0 million or 22.6% expended against the \$66.2 million appropriation. Salaries have increased \$0.6 million or 4.4% 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. Six salary and seven hourly payrolls have been expensed through the month ending March 31, 2015. The Salary and Wages category comprises 47.0% 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 \$22.6 million with expenses of \$6.1 million or 26.9% of the Current Budget. Actual expenses for Fringe Benefits reflect a 0.7% increase above 2014 year to date. Fringe Benefits are budgeted at 34.2% 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 \$10.8 million or 61.2% of the Current Budget of \$17.7 million. This area is 12.7% 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 \$12.9 million with expenses and encumbrances of \$10.4 million or 80.7% of budget. Assigned Counsel expenses are 25.5% of total Professional Services expenses to date. This category reflects 9.3% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.8 million with actual expenditures of \$2.6 million or 38.3%. 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 4.9% 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 \$10.4 million or 80.3% of the \$13.0 million Current Budget has been expended or encumbered. 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 9.3% of the total General Fund Current Budget.