



Office of Management & Budget

December 2016

**General Fund
Status Report**



General Fund Revenue Summary

2016 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	7,380	14,500	14,500	7,349	50.7%	(32)	(0.4)%
Property Taxes	13,072,011	13,086,263	13,086,263	13,381,694	102.3%	309,684	2.4%
Sales Tax	79,393,027	80,451,623	83,089,563	83,830,225	100.9%	4,437,198	5.6%
Total Taxes	92,472,418	93,552,386	96,190,326	97,219,268	101.1%	4,746,850	5.1%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	1,533,082	1,525,000	1,525,000	1,646,279	108.0%	113,196	7.4%
Property Transfer Tax	3,022,724	3,050,000	3,050,000	3,276,547	107.4%	253,823	8.4%
Recorder Fees	1,354,916	1,370,000	1,370,000	1,444,864	105.5%	89,948	6.6%
Total Real Estate Based Fees	5,910,722	5,945,000	5,945,000	6,367,689	107.1%	456,967	7.7%
<u>Intergovernmental</u>							
Homestead and Rollbacks	1,965,075	2,030,000	2,030,000	1,954,359	96.3%	(10,716)	(0.5)%
Intergovernmental Revenues	1,696,627	1,291,691	1,389,641	1,203,108	86.6%	(493,519)	(29.1)%
Local Government Fund	7,704,004	7,685,961	7,550,331	7,514,588	99.5%	(189,416)	(2.5)%
Sheriff Policing Contracts	480,886	480,886	-	-	- %	(480,886)	(100.0)%
State Assigned Counsel	1,225,885	1,377,970	1,377,970	1,406,148	102.0%	180,262	14.7%
State Casino Revenue	3,094,443	2,800,000	3,050,000	3,149,132	103.3%	54,689	1.8%
State Public Defender	1,955,663	2,424,786	2,424,786	2,800,116	115.5%	844,453	43.2%
Total Intergovernmental	18,122,584	18,091,294	17,822,728	18,027,451	101.1%	(95,133)	(0.5)%
<u>Investment Income</u>							
Investment Income - Treasurer	4,771,872	4,000,000	4,000,000	4,474,853	111.9%	(297,019)	(6.2)%
Investment Income Other	80,511	55,000	55,000	84,303	153.3%	3,793	4.7%
Total Investment Income	4,852,382	4,055,000	4,055,000	4,559,156	112.4%	(293,226)	(6.0)%
<u>Charges for Services</u>							
Auditor Fees	2,931,950	2,875,000	2,875,000	2,915,964	101.4%	(15,986)	(0.5)%
Clerk of Court Fees	1,688,498	1,796,900	1,796,900	1,360,963	75.7%	(327,536)	(19.4)%
Indirect Cost	3,666,139	3,600,000	3,888,996	3,959,998	101.8%	293,859	8.0%
Other Charges for Services	2,249,220	2,140,020	2,168,020	2,022,028	93.3%	(227,192)	(10.1)%
Probate Court Fees	720,876	785,000	785,000	758,539	96.6%	37,663	5.2%
Sheriff Board & Care	758,395	900,000	900,000	716,757	79.6%	(41,638)	(5.5)%
Sheriff Fees & Revenues	1,702,090	1,731,500	2,056,500	1,844,619	89.7%	142,529	8.4%
Sheriff Policing Contracts	-	-	480,886	480,886	100.0%	480,886	-
Solid Waste Charges	-	-	-	53	-	53	-
Treasurer Fees	1,781,829	1,900,500	1,900,500	1,797,215	94.6%	15,387	0.9%
Total Charges for Services	15,498,996	15,728,920	16,851,802	15,857,022	94.1%	358,026	2.3%
<u>Other Revenue</u>							
Fines & Forfeitures	1,035,629	1,094,755	1,094,755	988,528	90.3%	(47,101)	(4.5)%
Human Service Levy Transfers	3,240,108	3,265,108	3,265,108	3,265,108	100.0%	25,000	0.8%
Interdepartmental Agreements	3,187,369	3,994,258	3,994,258	4,019,206	100.6%	831,838	26.1%
Interfund Advances	1,542,743	600,000	1,851,000	1,784,601	96.4%	241,858	15.7%
Miscellaneous	1,335,483	1,352,450	4,652,574	4,690,951	100.8%	3,355,468	251.3%
Other Cash Transfers	320,774	300,000	300,000	182,498	60.8%	(138,276)	(43.1)%
Total Other Revenue	10,662,106	10,606,571	15,157,695	14,930,892	98.5%	4,268,787	40.0%



General Fund Revenue Summary

2016 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
TOTAL REVENUE	147,519,208	147,979,171	156,022,551	156,961,478	100.6%	9,442,270	6.4%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
December 31, 2016

Revenue Comments

1. Total year-to-date revenues are \$157.0 million or 100.6% of the Current Revenue Budget of \$156.0 million for the month ending December 31, 2016. Revenues are \$9.4 million or 6.4% above 2015 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$97.2 million or 101.1% of the \$96.2 million Current Budget. Property Tax receipts total \$13.4 million or 102.3% of the Current Budget amount of \$13.1 million. Property Tax collections have increased \$0.3 million or 2.4% in comparison to 2015 actual collections. Sales Tax reflects collections of \$83.8 million or 100.9% of the Current Revenue Budget of \$83.1 million. Included in the Sales Tax revenue is \$1.5 million (one-time) which was the result of a correction to amounts previously not collected from a Medicaid managed care agency. Sales Tax receipts are up \$4.4 million or 5.6% from collections in 2015. The overall Tax category is \$4.7 million or 5.1% above 2015 year-to-date actuals. Taxes comprise 61.7% 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 \$5.9 million with collections of \$6.4 million or 107.1% of the current estimate. Real Estate Based Fees are 3.8% of the total budget and show an increase of \$0.5 million or 7.7% from 2015 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 \$7.5 million or 99.5% of the Current Budget of \$7.6 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 \$3.1 million with receipts reported at \$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. Revenues that previously appeared in the Sheriff Policing Contracts have been re-categorized to Charges for Services. Intergovernmental Revenue Budgets comprise 11.4% of General Fund estimated receipts and show a decrease of \$0.1 million or 0.5% from 2015.
5. **Investment Income** shows receipts of \$4.6 million so for the 2016 fiscal year. The 2016 Current Budget is set at an amount of \$4.1 million. This category has decreased \$0.3 million or 6.0% when compared to 2015 year-to-date actuals. Investment income receipts were expected to show stable collections in 2016 based upon historically low rates by the Federal Reserve and a reinvestment of the county portfolio at modest interest rates. This category represents 2.6% of General Fund revenues.
6. **Charges for Services** receipts are \$15.9 million or 94.1% collected against the 2016 Current Revenue Budget of \$16.9 million. This includes Auditor, Clerk of Courts, Indirect Costs, Other Charges for Services, Probate Court, Sheriff and Treasurer Fees. This category comprises 10.8% of total Current General Fund budgeted revenue sources, and is up 2.3% or \$0.4 million due to year-to-date increases in Indirect Cost revenues and Probate Court Fees.
7. **Other Revenues** Current Budget is \$15.2 million with \$14.9 million or 98.5% collected for 2016. 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. Interdepartmental Agreements are up \$0.8 million or 26.1% due to year-to-date increases in Juvenile Court and Domestic Relations Court revenues. The Miscellaneous category is up \$3.4 million or 251.3% due to Reimbursements for Workman’s Compensation Self-Insurance Returns. The Other Revenues category accounts for 9.7% of the General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2016 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	63,930,581	66,766,267	67,688,900	66,279,858	97.9%	2,349,277	3.7%
Salaries - Elected Officials	1,310,800	1,309,390	1,311,590	1,301,549	99.2%	(9,251)	(0.7)%
Total Salaries	65,241,381	68,075,657	69,000,490	67,581,407	97.9%	2,340,026	3.6%
Fringe Benefits							
Health Insurance	10,832,995	11,243,792	11,119,020	11,136,485	100.2%	303,490	2.8%
OPERS Retirement	9,243,072	9,704,192	9,837,150	9,517,295	96.7%	274,224	3.0%
Other Fringe Benefits	2,080,910	2,245,936	2,249,210	2,217,550	98.6%	136,641	6.6%
Total Fringe Benefits	22,156,976	23,193,920	23,205,380	22,871,331	98.6%	714,354	3.2%
Operating Expenses							
Capital Outlays	2,596,839	3,329,795	3,518,315	3,458,985	98.3%	862,146	33.2%
Communications	2,274,165	2,357,564	2,404,440	2,232,454	92.8%	(41,711)	(1.8)%
Intergovernmental	2,035,375	2,114,018	2,218,312	2,185,842	98.5%	150,466	7.4%
Maintenance & Repair	3,210,210	3,279,374	2,973,450	2,864,423	96.3%	(345,787)	(10.8)%
Miscellaneous	140,860	1,553,788	230,373	143,278	62.2%	2,418	1.7%
Operating Supplies	2,544,169	2,974,502	2,857,445	2,755,512	96.4%	211,343	8.3%
Rentals	1,009,439	1,023,667	1,045,702	1,002,640	95.9%	(6,799)	(0.7)%
Taxes & Assessments	653,917	687,939	642,931	632,378	98.4%	(21,539)	(3.3)%
Travel & Training	658,451	841,895	857,385	680,356	79.4%	21,906	3.3%
Utilities	1,996,101	2,164,213	2,038,617	2,005,782	98.4%	9,681	0.5%
Total Operating Expenses	17,119,526	20,326,755	18,786,970	17,961,649	95.6%	842,124	4.9%
Professional Services							
Assigned Counsel	2,833,277	2,879,818	3,399,373	3,184,432	93.7%	351,155	12.4%
Inmate Food Contracts	1,145,899	1,266,170	1,265,170	1,254,465	99.2%	108,566	9.5%
Medical Services	3,360,196	3,595,198	3,564,707	3,532,931	99.1%	172,735	5.1%
Other Judicial Fees	288,673	374,918	383,703	372,704	97.1%	84,031	29.1%
Other Professional	4,568,854	4,638,645	4,859,288	4,727,633	97.3%	158,779	3.5%
Property & Casualty Insurance	463,505	550,600	719,229	715,626	99.5%	252,121	54.4%
Total Professional Services	12,660,403	13,305,349	14,191,470	13,787,790	97.2%	1,127,387	8.9%
Social Service							
Child Support Obligation	2,382,078	2,463,253	2,861,899	2,861,898	100.0%	479,820	20.1%
Mandated Share Obligation	2,226,545	2,227,750	2,241,997	2,241,997	100.0%	15,453	0.7%
Other Social Services	566,776	947,030	576,980	552,693	95.8%	(14,083)	(2.5)%
Soldiers Relief Allowance	529,714	800,000	800,000	611,002	76.4%	81,288	15.3%
Total Social Service	5,705,112	6,438,033	6,480,876	6,267,589	96.7%	562,477	9.9%
Operating Transfers							
Capital Fund Transfers	10,902,090	3,318,422	8,317,206	8,508,713	102.3%	(2,393,377)	(22.0)%
Debt Service Transfers	2,251,790	2,247,219	2,247,219	2,247,219	100.0%	(4,571)	(0.2)%
Investment Income Transfers	366,294	700,000	383,527	334,154	87.1%	(32,140)	(8.8)%
Operating Subsidies	2,038,858	1,839,819	1,633,399	1,591,749	97.5%	(447,109)	(21.9)%
Other Cash Transfers	8,757,526	8,533,997	14,832,594	14,432,923	97.3%	5,675,397	64.8%
Total Operating Transfers	24,316,558	16,639,457	27,413,945	27,114,759	98.9%	2,798,201	11.5%
TOTAL EXPENSE/ENCUM.	147,199,956	147,979,171	159,079,131	155,584,524	97.8%	8,384,568	5.7%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
December 31, 2016

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$155.6 million or 97.8% of the Current Budget of \$159.0 million estimated for 2016. Expenses are currently 5.7% or \$8.4 million above 2015 year-to-date actuals.
2. **Personal Services** expenditures are \$90.5 million and this is 98.1% of the Current Budget of \$92.2 million. For 2016, there are 1,323 positions budgeted as this number matches the 1,323 that were budgeted in 2015. Personal Services comprise 58.0% of the total General Fund budget.
 - a. **Salaries and Wages** reflect \$67.6 million or 97.9% expended against the \$69.0 million appropriation. Salaries have increased \$2.3 million or 3.6% above the 2015 year-to-date actuals due. 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, 2016. The Salary and Wages category comprises 43.4% 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 \$23.2 million with expenses of \$22.9 million or 98.6% of the Current Budget. Actual expenses for Fringe Benefits reflect a 3.2% increase above 2015 year to date. Fringe Benefits are budgeted at 25.2% 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 \$18.0 million or 95.6% of the Current Budget of \$18.8 million. This category is up \$0.8 million or 4.9% primarily due to increases in Capital Outlays and Operating Supplies. This area is 11.8% 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 \$14.2 million with expenses and encumbrances of \$13.8 million or 97.2% of the budget. Other Professional expenses are 34.3% of total Professional Services expenses to date. The Professional Services expense increased \$1.1 million or 8.9% due to increases in Assigned Counsel and Property & Casualty Insurance. This category reflects 8.9% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.5 million with actual expenditures of \$6.3 million or 96.7%. 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 \$0.6 million or 9.9% from 2015 year-to-date actuals due to increases in Child Support Obligation expenses. This category reflects 4.1% 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 \$27.1 million or 98.9% of the \$27.4 million Current Budget has been expended or encumbered. This category is up \$2.8 million or 11.5% primarily due to Other Cash Transfers. 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 17.2% of the total General Fund Current Budget.