



# **Office of Management & Budget**

**June 2016**

**General Fund  
Status Report**



# General Fund Revenue Summary

2016 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b>Taxes</b>							
Other Taxes	5,121	14,500	14,500	5,348	36.9%	228	4.4%
Property Taxes	7,093,264	13,086,263	13,086,263	7,242,831	55.3%	149,567	2.1%
Sales Tax	39,273,093	80,451,623	80,451,623	42,089,775	52.3%	2,816,682	7.2%
<b>Total Taxes</b>	<b>46,371,478</b>	<b>93,552,386</b>	<b>93,552,386</b>	<b>49,337,955</b>	<b>52.7%</b>	<b>2,966,477</b>	<b>6.4%</b>
<b>Real Estate Based Fees</b>							
Auditor Conveyance Fees	637,007	1,525,000	1,525,000	792,782	52.0%	155,775	24.5%
Property Transfer Tax	1,268,129	3,050,000	3,050,000	1,578,632	51.8%	310,504	24.5%
Recorder Fees	652,424	1,370,000	1,370,000	671,598	49.0%	19,174	2.9%
<b>Total Real Estate Based Fees</b>	<b>2,557,560</b>	<b>5,945,000</b>	<b>5,945,000</b>	<b>3,043,012</b>	<b>51.2%</b>	<b>485,452</b>	<b>19.0%</b>
<b>Intergovernmental</b>							
Homestead and Rollbacks	979,215	2,030,000	2,030,000	971,678	47.9%	(7,537)	(0.8)%
Intergovernmental Revenues	569,942	1,291,691	1,352,303	820,577	60.7%	250,636	44.0%
Local Government Fund	3,840,232	7,685,961	7,685,961	3,671,227	47.8%	(169,005)	(4.4)%
Sheriff Policing Contracts	240,443	480,886	480,886	229,246	47.7%	(11,197)	(4.7)%
State Assigned Counsel	696,447	1,377,970	1,377,970	633,732	46.0%	(62,715)	(9.0)%
State Casino Revenue	1,560,514	2,800,000	2,800,000	1,620,578	57.9%	60,064	3.8%
State Public Defender	941,129	2,424,786	2,424,786	1,531,996	63.2%	590,866	62.8%
<b>Total Intergovernmental</b>	<b>8,827,922</b>	<b>18,091,294</b>	<b>18,151,906</b>	<b>9,479,035</b>	<b>52.2%</b>	<b>651,113</b>	<b>7.4%</b>
<b>Investment Income</b>							
Investment Income - Treasurer	1,636,387	4,000,000	4,000,000	1,330,258	33.3%	(306,129)	(18.7)%
Investment Income Other	40,255	55,000	55,000	43,025	78.2%	2,769	6.9%
<b>Total Investment Income</b>	<b>1,676,642</b>	<b>4,055,000</b>	<b>4,055,000</b>	<b>1,373,283</b>	<b>33.9%</b>	<b>(303,360)</b>	<b>(18.1)%</b>
<b>Charges for Services</b>							
Auditor Fees	1,698,343	2,875,000	2,875,000	1,658,138	57.7%	(40,205)	(2.4)%
Clerk of Court Fees	954,380	1,796,900	1,796,900	672,630	37.4%	(281,750)	(29.5)%
Indirect Cost	2,552,660	3,600,000	3,600,000	2,288,926	63.6%	(263,734)	(10.3)%
Other Charges for Services	1,022,784	2,140,020	2,143,020	899,480	42.0%	(123,305)	(12.1)%
Probate Court Fees	353,808	785,000	785,000	361,213	46.0%	7,404	2.1%
Sheriff Board & Care	398,156	900,000	900,000	348,262	38.7%	(49,894)	(12.5)%
Sheriff Fees & Revenues	961,739	1,731,500	1,731,500	644,605	37.2%	(317,134)	(33.0)%
Solid Waste Charges	-	-	-	53	-	53	-
Treasurer Fees	925,044	1,900,500	1,900,500	940,349	49.5%	15,305	1.7%
<b>Total Charges for Services</b>	<b>8,866,915</b>	<b>15,728,920</b>	<b>15,731,920</b>	<b>7,813,656</b>	<b>49.7%</b>	<b>(1,053,259)</b>	<b>(11.9)%</b>
<b>Other Revenue</b>							
Fines & Forfeitures	557,499	1,094,755	1,094,755	513,790	46.9%	(43,709)	(7.8)%
Human Service Levy Transfers	2,421,304	3,265,108	3,265,108	2,206,304	67.6%	(215,000)	(8.9)%
Interdepartmental Agreements	1,037,739	3,994,258	3,994,258	1,935,438	48.5%	897,699	86.5%
Interfund Advances	-	-	-	1,000	-	1,000	-
Miscellaneous	986,762	1,352,450	1,352,450	573,347	42.4%	(413,415)	(41.9)%
Other Cash Transfers	648,965	900,000	1,193,700	316,337	26.5%	(332,628)	(51.3)%
<b>Total Other Revenue</b>	<b>5,652,268</b>	<b>10,606,571</b>	<b>10,900,271</b>	<b>5,546,215</b>	<b>50.9%</b>	<b>(106,052)</b>	<b>(1.9)%</b>
<b>TOTAL REVENUE</b>	<b>73,952,785</b>	<b>147,979,171</b>	<b>148,336,483</b>	<b>76,593,155</b>	<b>51.6%</b>	<b>2,640,371</b>	<b>3.6%</b>

**Montgomery County, Ohio**  
**General Fund Year to Date Variance Explanations**  
**June 30, 2016**

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**Revenue Comments**

1. Total year-to-date revenues are \$76.6 million or 51.6% of the Current Revenue Budget of \$148.3 million for the month ending June 30, 2016. Revenues are \$2.6 million or 3.6% above 2015 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$49.3 million or 52.7% of the \$93.6 million Current Budget. Property Tax receipts total \$7.2 million or 55.3% of the Current Budget amount of \$13.1 million. Property Tax collections have increased \$0.1 million or 2.1% in comparison to 2015 actual collections. Sales Tax reflects collections of \$42.1 million or 52.3% of the Current Revenue Budget of \$80.5 million. Sales Tax receipts are up \$2.8 million or 7.2% from collections in 2015. The overall Tax category is \$3.0 million or 6.4% above 2015 year-to-date actuals. Taxes comprise 63.1% 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 \$5.9 million with collections of \$3.0 million or 51.2% of the current estimate. Real Estate Based Fees are 4.0% of the total budget and show an increase of \$0.5 million or 19.0% 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 \$3.7 million or 47.8% of the Current Budget of \$7.7 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 \$2.8 million with receipts reported at \$1.6 million or 57.9% 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 12.2% of General Fund estimated receipts and show an increase of 7.4% from 2015 primarily due to an increase in State Public Defender revenue.
5. **Investment Income** shows receipts of \$1.4 million so far 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 18.1% when compared to 2015 year-to-date actuals. Investment income receipts are 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 2.7% of General Fund revenues.
6. **Charges for Services** receipts are \$7.8 million or 49.7% collected against the 2016 Current Revenue Budget of \$15.7 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 down 11.9% or \$1.1 million due to year-to-date decreases in Sheriff Fees and Clerk of Court Fees.
7. **Other Revenues** Current Budget is \$10.9 million with \$5.5 million or 50.9% 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. The Other Revenues category accounts for 7.3% of anticipated General Fund Current Revenue budget.



# General Fund Expense & Encumbrance Summary

2016 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b><u>Salaries</u></b>							
Salaries	30,970,305	66,766,267	67,026,374	31,546,726	47.1%	576,421	1.9%
Salaries - Elected Officials	654,694	1,309,390	1,309,390	650,069	49.6%	(4,625)	(0.7)%
<b>Total Salaries</b>	<b>31,624,999</b>	<b>68,075,657</b>	<b>68,335,764</b>	<b>32,196,795</b>	<b>47.1%</b>	<b>571,796</b>	<b>1.8%</b>
<b><u>Fringe Benefits</u></b>							
Health Insurance	5,461,189	11,243,792	11,256,387	5,586,665	49.6%	125,477	2.3%
OPERS Retirement	4,518,385	9,704,192	9,749,344	4,566,573	46.8%	48,188	1.1%
Other Fringe Benefits	1,523,871	2,245,936	2,253,762	1,605,540	71.2%	81,669	5.4%
<b>Total Fringe Benefits</b>	<b>11,503,445</b>	<b>23,193,920</b>	<b>23,259,493</b>	<b>11,758,779</b>	<b>50.6%</b>	<b>255,334</b>	<b>2.2%</b>
<b><u>Operating Expenses</u></b>							
Capital Outlays	2,034,068	3,329,795	3,382,579	2,994,739	88.5%	960,671	47.2%
Communications	1,234,805	2,357,564	2,405,902	1,267,110	52.7%	32,305	2.6%
Intergovernmental	1,218,507	2,114,018	2,110,215	1,730,469	82.0%	511,962	42.0%
Maintenance & Repair	2,390,862	3,279,374	3,077,091	2,220,351	72.2%	(170,511)	(7.1)%
Miscellaneous	131,690	1,553,788	1,263,743	225,889	17.9%	94,199	71.5%
Operating Supplies	1,734,064	2,974,502	2,938,395	1,900,976	64.7%	166,911	9.6%
Rentals	886,044	1,023,667	1,060,753	904,869	85.3%	18,825	2.1%
Taxes & Assessments	653,917	687,939	690,619	632,378	91.6%	(21,539)	(3.3)%
Travel & Training	405,396	841,895	905,986	452,841	50.0%	47,445	11.7%
Utilities	1,988,430	2,164,213	2,164,913	1,979,380	91.4%	(9,051)	(0.5)%
<b>Total Operating Expenses</b>	<b>12,677,784</b>	<b>20,326,755</b>	<b>20,000,196</b>	<b>14,309,002</b>	<b>71.5%</b>	<b>1,631,218</b>	<b>12.9%</b>
<b><u>Professional Services</u></b>							
Assigned Counsel	2,675,943	2,879,818	2,869,716	2,813,776	98.1%	137,833	5.2%
Inmate Food Contracts	1,112,807	1,266,170	1,265,170	1,141,860	90.3%	29,053	2.6%
Medical Services	3,356,739	3,595,198	3,595,198	3,493,772	97.2%	137,033	4.1%
Other Judicial Fees	157,390	374,918	373,918	195,455	52.3%	38,066	24.2%
Other Professional	3,785,682	4,638,645	4,899,799	3,740,315	76.3%	(45,367)	(1.2)%
Property & Casualty Insurance	-	550,600	550,600	-	-	-	-
<b>Total Professional Services</b>	<b>11,088,560</b>	<b>13,305,349</b>	<b>13,554,401</b>	<b>11,385,177</b>	<b>84.0%</b>	<b>296,617</b>	<b>2.7%</b>
<b><u>Social Service</u></b>							
Child Support Obligation	483,268	2,463,253	2,463,253	561,256	22.8%	77,988	16.1%
Mandated Share Obligation	1,132,888	2,227,750	2,227,750	1,093,657	49.1%	(39,231)	(3.5)%
Other Social Services	824,630	947,030	959,980	645,011	67.2%	(179,619)	(21.8)%
Soldiers Relief Allowance	281,806	800,000	800,000	258,812	32.4%	(22,994)	(8.2)%
<b>Total Social Service</b>	<b>2,722,592</b>	<b>6,438,033</b>	<b>6,450,983</b>	<b>2,558,736</b>	<b>39.7%</b>	<b>(163,856)</b>	<b>(6.0)%</b>
<b><u>Operating Transfers</u></b>							
Capital Fund Transfers	2,800,000	3,318,422	3,113,339	2,321,000	74.6%	(479,000)	(17.1)%
Debt Service Transfers	2,251,790	2,247,219	2,247,219	2,247,219	100.0%	(4,571)	(0.2)%
Investment Income Transfers	117,649	700,000	700,000	97,201	13.9%	(20,448)	(17.4)%
Operating Subsidies	1,703,671	1,839,819	1,839,819	1,672,566	90.9%	(31,105)	(1.8)%
Other Cash Transfers	6,384,684	8,533,997	8,541,569	5,831,175	68.3%	(553,509)	(8.7)%
<b>Total Operating Transfers</b>	<b>13,257,794</b>	<b>16,639,457</b>	<b>16,441,946</b>	<b>12,169,160</b>	<b>74.0%</b>	<b>(1,088,634)</b>	<b>(8.2)%</b>
<b>TOTAL EXPENSE/ENCUM.</b>	<b>82,875,174</b>	<b>147,979,171</b>	<b>148,042,783</b>	<b>84,377,650</b>	<b>57.0%</b>	<b>1,502,476</b>	<b>1.8%</b>

**Montgomery County, Ohio**  
**General Fund Year to Date Variance Explanations**  
**June 30, 2016**

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**Expenditures & Encumbrances Comments**

1. Total expenditures and encumbrances to date are \$84.4 million or 57.0% of the Current Budget of \$148.0 million estimated for 2016. Expenses are currently 1.8% or \$1.5 million above 2015 year-to-date actuals.
2. **Personal Services** expenditures are \$44.0 million and this is 48.0% of the Current Budget of \$91.6 million. For 2016, there are 1,323 positions budgeted as this number matches the 1,323 that were budgeted in 2015. Personal Services comprise 61.9% of the total General Fund budget.
  - a. **Salaries and Wages** reflect \$32.2 million or 47.1% expended against the \$68.3 million appropriation. Salaries have increased \$0.6 million or 1.8% above the 2015 year-to-date actuals. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay and other miscellaneous pays. Thirteen salary and twelve hourly payrolls have been expensed through the month ending June 30, 2016. The Salary and Wages category comprises 46.2% 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 \$23.3 million with expenses of \$11.8 million or 50.6% of the Current Budget. Actual expenses for Fringe Benefits reflect a 2.2% increase above 2015 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 \$14.3 million or 71.5% of the Current Budget of \$20.0 million. This category is up \$1.6 million or 12.9% primarily due to increases in Capital Outlays and Intergovernmental. This area is 13.5% 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 \$13.6 million with expenses and encumbrances of \$11.4 million or 84.0% of the budget. Medical Service expenses are 31.2% of total Professional Services expenses to date. The Professional Services expense increased \$0.3 million or 2.7% due to increases in Medical Services and Assigned Counsel. This category reflects 9.2% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.5 million with actual expenditures of \$2.6 million or 39.7%. 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 down \$0.2 million or 6.0% from 2015 year-to-date actuals due to decreased costs in the areas of Group Homes (Other Social Services) and Mandated Share Obligation. This category reflects 4.4% 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 \$12.2 million or 74.0% of the \$16.4 million Current Budget has been expended or encumbered. This category is down \$1.1 million or 8.2% primarily due to Other Cash Transfers and Capital Fund 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 11.1% of the total General Fund Current Budget.