



Office of Management & Budget

March 2016

**General Fund
Status Report**



General Fund Revenue Summary

2016 through March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	-	14,500	14,500	-	- %	-	- %
Property Taxes	5,826,198	13,086,263	13,086,263	5,706,292	43.6%	(119,906)	(2.1)%
Sales Tax	20,821,557	80,451,623	80,451,623	21,404,208	26.6%	582,651	2.8%
Total Taxes	26,647,755	93,552,386	93,552,386	27,110,500	29.0%	462,745	1.7%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	250,530	1,525,000	1,525,000	341,759	22.4%	91,229	36.4%
Property Transfer Tax	498,021	3,050,000	3,050,000	682,615	22.4%	184,593	37.1%
Recorder Fees	292,548	1,370,000	1,370,000	302,200	22.1%	9,652	3.3%
Total Real Estate Based Fees	1,041,099	5,945,000	5,945,000	1,326,574	22.3%	285,474	27.4%
<u>Intergovernmental</u>							
Homestead and Rollbacks	-	2,030,000	2,030,000	-	- %	-	- %
Intergovernmental Revenues	281,595	1,291,691	1,291,879	107,509	8.3%	(174,086)	(61.8)%
Local Government Fund	1,831,402	7,685,961	7,685,961	1,884,459	24.5%	53,057	2.9%
Sheriff Policing Contracts	-	480,886	480,886	-	- %	-	- %
State Assigned Counsel	281,575	1,377,970	1,377,970	205,495	14.9%	(76,080)	(27.0)%
State Casino Revenue	753,872	2,800,000	2,800,000	788,595	28.2%	34,723	4.6%
State Public Defender	457,839	2,424,786	2,424,786	431,198	17.8%	(26,642)	(5.8)%
Total Intergovernmental	3,606,282	18,091,294	18,091,482	3,417,255	18.9%	(189,027)	(5.2)%
<u>Investment Income</u>							
Investment Income - Treasurer	466,680	4,000,000	4,000,000	404,224	10.1%	(62,455)	(13.4)%
Investment Income Other	-	55,000	55,000	-	- %	-	- %
Total Investment Income	466,680	4,055,000	4,055,000	404,224	10.0%	(62,455)	(13.4)%
<u>Charges for Services</u>							
Auditor Fees	2,532	2,875,000	2,875,000	6,643	0.2%	4,111	162.4%
Clerk of Court Fees	536,995	1,796,900	1,796,900	330,945	18.4%	(206,050)	(38.4)%
Indirect Cost	32,623	3,600,000	3,600,000	15,956	0.4%	(16,668)	(51.1)%
Other Charges for Services	454,027	2,140,020	2,140,020	405,473	18.9%	(48,553)	(10.7)%
Probate Court Fees	168,976	785,000	785,000	166,362	21.2%	(2,614)	(1.5)%
Sheriff Board & Care	228,474	900,000	900,000	157,398	17.5%	(71,076)	(31.1)%
Sheriff Fees & Revenues	538,879	1,731,500	1,731,500	349,375	20.2%	(189,504)	(35.2)%
Treasurer Fees	110	1,900,500	1,900,500	4,159	0.2%	4,049	3,681.2%
Total Charges for Services	1,962,617	15,728,920	15,728,920	1,436,312	9.1%	(526,304)	(26.8)%
<u>Other Revenue</u>							
Fines & Forfeitures	270,898	1,094,755	1,094,755	289,792	26.5%	18,894	7.0%
Human Service Levy Transfers	2,181,304	3,265,108	3,265,108	25,000	0.8%	(2,156,304)	(98.9)%
Interdepartmental Agreements	574,575	3,994,258	3,994,258	1,105,493	27.7%	530,918	92.4%
Interfund Advances	-	-	-	1,000	- %	1,000	- %
Miscellaneous	791,320	1,352,450	1,352,450	252,802	18.7%	(538,517)	(68.1)%
Other Cash Transfers	648,965	900,000	1,193,700	315,456	26.4%	(333,509)	(51.4)%
Total Other Revenue	4,467,062	10,606,571	10,900,271	1,989,543	18.3%	(2,477,519)	(55.5)%
TOTAL REVENUE	38,191,495	147,979,171	148,273,059	35,684,408	24.1%	(2,507,086)	(6.6)%

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

Revenue Comments

1. Total year-to-date revenues are \$35.7 million or 24.1% of the Current Revenue Budget of \$148.3 million for the month ending March 31, 2016. Revenues are \$2.5 million or 6.6% below 2015 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$27.1 million or 29.0% of the \$93.6 million Current Budget. Property Tax receipts total \$5.7 million or 43.6% of the Current Budget amount of \$13.1 million. Property Tax collections have decreased \$0.1 million or 2.1% in comparison to 2015 actual collections. Sales Tax reflects collections of \$21.4 million or 26.6% of the Current Revenue Budget of \$80.5 million. Sales Tax receipts are up \$0.6 million or 2.8% from collections in 2015. The overall Tax category is \$0.5 million or 1.7% 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 \$1.3 million or 22.3% of the current estimate. Real Estate Based Fees are 4.0% of the total budget and show an increase \$0.3 million or 27.4% 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 \$1.9 million or 24.5% 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 \$0.8 million or 28.2% 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 a decrease of 5.2% from 2015 primarily due to Intergovernmental Revenues.
5. **Investment Income** shows receipts of \$0.4 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 \$0.1 million or 13.4% 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 \$1.4 million or 9.1% 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 26.8% or \$0.5 million due to the timing of receipts.
7. **Other Revenues** Current Budget is \$10.9 million with \$2.0 million or 18.3% 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 7.4% of anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2016 through March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	14,695,204	66,766,267	66,988,374	14,491,235	21.6%	(203,969)	(1.4)%
Salaries - Elected Officials	302,166	1,309,390	1,309,390	300,032	22.9%	(2,135)	(0.7)%
Total Salaries	14,997,370	68,075,657	68,297,764	14,791,267	21.7%	(206,103)	(1.4)%
Fringe Benefits							
Health Insurance	2,739,373	11,243,792	11,256,387	2,798,181	24.9%	58,808	2.1%
OPERS Retirement	2,132,897	9,704,192	9,741,844	2,103,518	21.6%	(29,379)	(1.4)%
Other Fringe Benefits	1,217,964	2,245,936	2,252,262	1,297,641	57.6%	79,677	6.5%
Total Fringe Benefits	6,090,234	23,193,920	23,250,493	6,199,340	26.7%	109,105	1.8%
Operating Expenses							
Capital Outlays	1,304,954	3,329,795	3,327,089	2,277,106	68.4%	972,152	74.5%
Communications	810,604	2,357,564	2,359,502	787,148	33.4%	(23,456)	(2.9)%
Intergovernmental	1,232,507	2,114,018	2,107,418	1,520,816	72.2%	288,309	23.4%
Maintenance & Repair	2,160,943	3,279,374	3,330,249	1,711,161	51.4%	(449,781)	(20.8)%
Miscellaneous	131,333	1,553,788	1,288,538	225,726	17.5%	94,393	71.9%
Operating Supplies	1,424,490	2,974,502	2,931,849	1,472,056	50.2%	47,567	3.3%
Rentals	868,833	1,023,667	1,050,753	857,792	81.6%	(11,041)	(1.3)%
Taxes & Assessments	653,917	687,939	693,019	632,378	91.2%	(21,539)	(3.3)%
Travel & Training	249,856	841,895	871,132	273,202	31.4%	23,346	9.3%
Utilities	1,984,262	2,164,213	2,165,713	1,935,597	89.4%	(48,665)	(2.5)%
Total Operating Expenses	10,821,698	20,326,755	20,125,262	11,692,983	58.1%	871,285	8.1%
Professional Services							
Assigned Counsel	2,654,357	2,879,818	2,872,513	2,766,881	96.3%	112,524	4.2%
Inmate Food Contracts	1,107,230	1,266,170	1,265,170	1,138,419	90.0%	31,189	2.8%
Medical Services	3,355,689	3,595,198	3,595,198	3,490,437	97.1%	134,749	4.0%
Other Judicial Fees	92,177	374,918	374,918	119,413	31.9%	27,236	29.5%
Other Professional	3,215,506	4,638,645	4,769,034	3,297,259	69.1%	81,752	2.5%
Property & Casualty Insurance	-	550,600	550,600	-	-	-	-
Total Professional Services	10,424,959	13,305,349	13,427,433	10,812,410	80.5%	387,450	3.7%
Social Service							
Child Support Obligation	483,268	2,463,253	2,463,253	56,256	2.3%	(427,012)	(88.4)%
Mandated Share Obligation	1,132,888	2,227,750	2,227,750	1,093,657	49.1%	(39,231)	(3.5)%
Other Social Services	822,380	947,030	947,030	625,261	66.0%	(197,119)	(24.0)%
Soldiers Relief Allowance	151,161	800,000	800,000	113,235	14.2%	(37,925)	(25.1)%
Total Social Service	2,589,696	6,438,033	6,438,033	1,888,410	29.3%	(701,287)	(27.1)%
Operating Transfers							
Capital Fund Transfers	900,000	3,318,422	3,113,339	2,321,000	74.6%	1,421,000	157.9%
Debt Service Transfers	2,251,790	2,247,219	2,247,219	2,247,219	100.0%	(4,571)	(0.2)%
Investment Income Transfers	33,971	700,000	700,000	31,722	4.5%	(2,249)	(6.6)%
Operating Subsidies	1,703,671	1,839,819	1,839,819	1,672,566	90.9%	(31,105)	(1.8)%
Other Cash Transfers	5,533,313	8,533,997	8,539,997	5,829,603	68.3%	296,290	5.4%
Total Operating Transfers	10,422,745	16,639,457	16,440,374	12,102,110	73.6%	1,679,365	16.1%
TOTAL EXPENSE/ENCUM.	55,346,703	147,979,171	147,979,359	57,486,519	38.8%	2,139,816	3.9%

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

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$57.5 million or 38.8% of the Current Budget of \$148.0 million estimated for 2016. Expenses are currently 3.9% or \$2.1 million above 2015 year-to-date actuals.
2. **Personal Services** expenditures are \$21.0 million and this is 22.9% of the Current Budget of \$91.5 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 \$14.8 million or 21.7% expended against the \$68.3 million appropriation. Salaries have decreased \$0.2 million or 1.4% under 2015, due to five payrolls in January of 2015. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay and other miscellaneous pays. Six salary and six hourly payrolls have been expensed through the month ending March 31, 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 \$6.2 million or 26.7% of the Current Budget. Actual expenses for Fringe Benefits reflect a 1.8% 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 \$11.7 million or 58.1% of the Current Budget of \$20.1 million. This category is up \$0.9 million or 8.1% primarily due to increases in Intergovernmental and Capital Outlays. This area is 13.6% 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 \$13.4 million with expenses and encumbrances of \$10.8 million or 80.5% of the budget. Medical Services expenses are 32.3% of total Professional Services expenses to date. The Professional Services expense increased \$0.4 million or 3.7% due to increases in Medical Services and Assigned Counsel which is related to the timing of payments at this early stage of the fiscal year. This category reflects 9.1% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.4 million with actual expenditures of \$1.9 million or 29.3%. This category reflects expenses for the Child Support Obligation, County Share of Public Assistance costs, Other Social Services and Soldiers' Relief Allowance. This category is down \$0.7 million or 27.1% from 2015 year-to-date actuals due to decreased costs in the areas of Group Homes (Other Social Services) and Child Support 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 \$12.1 million or 73.6% of the \$16.4 million Current Budget has been expended or encumbered. This category is up \$1.7 million or 16.1% primarily due to 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.