



Office of Management & Budget

September 2016

General Fund
Status Report



General Fund Revenue Summary

2016 through September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	5,121	14,500	14,500	7,349	50.7%	2,228	43.5%
Property Taxes	13,071,994	13,086,263	13,086,263	13,381,694	102.3%	309,700	2.4%
Sales Tax	59,877,932	80,451,623	80,451,623	63,239,759	78.6%	3,361,827	5.6%
Total Taxes	72,955,047	93,552,386	93,552,386	76,628,802	81.9%	3,673,755	5.0%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	1,117,263	1,525,000	1,525,000	1,275,241	83.6%	157,979	14.1%
Property Transfer Tax	2,194,574	3,050,000	3,050,000	2,538,875	83.2%	344,301	15.7%
Recorder Fees	1,006,514	1,370,000	1,370,000	1,067,220	77.9%	60,706	6.0%
Total Real Estate Based Fees	4,318,351	5,945,000	5,945,000	4,881,336	82.1%	562,985	13.0%
<u>Intergovernmental</u>							
Homestead and Rollbacks	979,215	2,030,000	2,030,000	977,214	48.1%	(2,001)	(0.2)%
Intergovernmental Revenues	1,479,082	1,291,691	1,352,303	1,021,460	75.5%	(457,622)	(30.9)%
Local Government Fund	5,771,940	7,685,961	7,550,331	5,631,613	74.6%	(140,327)	(2.4)%
Sheriff Policing Contracts	280,517	480,886	-	-	-	(280,517)	(100.0)%
State Assigned Counsel	887,723	1,377,970	1,377,970	966,924	70.2%	79,201	8.9%
State Casino Revenue	2,313,346	2,800,000	2,800,000	2,383,917	85.1%	70,571	3.1%
State Public Defender	1,381,963	2,424,786	2,424,786	1,924,059	79.3%	542,096	39.2%
Total Intergovernmental	13,093,785	18,091,294	17,535,390	12,905,188	73.6%	(188,598)	(1.4)%
<u>Investment Income</u>							
Investment Income - Treasurer	3,187,464	4,000,000	4,000,000	2,944,812	73.6%	(242,652)	(7.6)%
Investment Income Other	40,255	55,000	55,000	43,025	78.2%	2,769	6.9%
Total Investment Income	3,227,719	4,055,000	4,055,000	2,987,837	73.7%	(239,882)	(7.4)%
<u>Charges for Services</u>							
Auditor Fees	2,487,969	2,875,000	2,875,000	2,476,799	86.1%	(11,170)	(0.4)%
Clerk of Court Fees	1,351,670	1,796,900	1,796,900	1,044,905	58.2%	(306,765)	(22.7)%
Indirect Cost	3,652,387	3,600,000	3,647,227	3,653,483	100.2%	1,096	-
Other Charges for Services	1,604,598	2,140,020	2,168,020	1,379,103	63.6%	(225,495)	(14.1)%
Probate Court Fees	547,645	785,000	785,000	579,387	73.8%	31,742	5.8%
Sheriff Board & Care	571,425	900,000	900,000	523,539	58.2%	(47,885)	(8.4)%
Sheriff Fees & Revenues	1,359,528	1,731,500	1,731,500	957,234	55.3%	(402,294)	(29.6)%
Sheriff Policing Contracts	-	480,886	480,886	280,517	58.3%	280,517	-
Solid Waste Charges	-	-	-	53	-	53	-
Treasurer Fees	1,777,379	1,900,500	1,900,500	1,797,190	94.6%	19,812	1.1%
Total Charges for Services	13,352,600	15,728,920	16,285,033	12,692,210	77.9%	(660,390)	(4.9)%
<u>Other Revenue</u>							
Fines & Forfeitures	803,133	1,094,755	1,094,755	758,606	69.3%	(44,527)	(5.5)%
Human Service Levy Transfers	3,076,347	3,265,108	3,265,108	2,861,347	87.6%	(215,000)	(7.0)%
Interdepartmental Agreements	1,980,969	3,994,258	3,994,258	2,774,975	69.5%	794,006	40.1%
Interfund Advances	921,158	600,000	1,631,000	965,601	59.2%	44,443	4.8%
Miscellaneous	1,194,987	1,352,450	1,352,450	798,868	59.1%	(396,119)	(33.1)%
Other Cash Transfers	-	300,000	300,000	57,565	19.2%	57,565	-
Total Other Revenue	7,976,595	10,606,571	11,637,571	8,216,963	70.6%	240,368	3.0%



General Fund Revenue Summary

2016 through September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
TOTAL REVENUE	114,924,097	147,979,171	149,010,380	118,312,336	79.4%	3,388,239	2.9%

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

Revenue Comments

1. Total year-to-date revenues are \$118.3 million or 79.4% of the Current Revenue Budget of \$149.0 million for the month ending September 30, 2016. Revenues are \$3.4 million or 2.9% above 2015 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$76.6 million or 81.9% of the \$93.6 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 \$63.2 million or 78.6% of the Current Revenue Budget of \$80.5 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 \$3.4 million or 5.6% from collections in 2015. The overall Tax category is \$3.7 million or 5.0% above 2015 year-to-date actuals. Taxes comprise 62.8% 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 \$4.9 million or 82.1% of the current estimate. Real Estate Based Fees are 4.0% of the total budget and show an increase of \$0.6 million or 13.0% 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 \$5.6 million or 74.6% 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 \$2.8 million with receipts reported at \$2.4 million or 85.1% 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 recategorized to Charges for Services. Intergovernmental Revenue Budgets comprise 11.8% of General Fund estimated receipts and show a decrease of 1.4% from 2015.
5. **Investment Income** shows receipts of \$3.0 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 \$0.2 million or 7.4% 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 \$12.7 million or 77.9% collected against the 2016 Current Revenue Budget of \$16.3 million. This includes Auditor, Clerk of Courts, Indirect Costs, Other Charges for Services, Probate Court, Sheriff and Treasurer Fees. This category comprises 10.9% of total Current General Fund budgeted revenue sources, and is down 4.9% or \$0.7 million due to year-to-date decreases in Sheriff Fees (Inmate Telephone Services), Clerk of Court Fees and Data Processing Services.
7. **Other Revenues** Current Budget is \$11.6 million with \$8.2 million or 70.6% 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 40.1% due to year-to-date increases in Juvenile Court and Domestic Relations Court revenues. The Miscellaneous category is down \$0.4 million or 33.1% due to a decrease in Special Donations and Contributions from 2015. The Other Revenues category accounts for 7.8% of anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2016 through September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Salaries</u>							
Salaries	45,542,265	66,766,267	67,098,010	48,779,317	72.7%	3,237,052	7.1%
Salaries - Elected Officials	956,860	1,309,390	1,309,390	1,000,106	76.4%	43,246	4.5%
Total Salaries	46,499,125	68,075,657	68,407,400	49,779,423	72.8%	3,280,298	7.1%
<u>Fringe Benefits</u>							
Health Insurance	8,138,754	11,243,792	11,256,387	8,362,952	74.3%	224,198	2.8%
OPERS Retirement	6,638,139	9,704,192	9,788,937	7,090,303	72.4%	452,164	6.8%
Other Fringe Benefits	1,782,232	2,245,936	2,255,281	1,906,564	84.5%	124,333	7.0%
Total Fringe Benefits	16,559,124	23,193,920	23,300,605	17,359,819	74.5%	800,694	4.8%
<u>Operating Expenses</u>							
Capital Outlays	2,333,093	3,329,795	3,440,801	3,111,423	90.4%	778,330	33.4%
Communications	1,738,458	2,357,564	2,375,602	1,668,761	70.2%	(69,697)	(4.0)%
Intergovernmental	1,812,886	2,114,018	2,126,615	1,951,811	91.8%	138,924	7.7%
Maintenance & Repair	2,731,719	3,279,374	3,088,344	2,560,181	82.9%	(171,537)	(6.3)%
Miscellaneous	132,670	1,553,788	760,669	238,760	31.4%	106,091	80.0%
Operating Supplies	2,018,223	2,974,502	2,969,411	2,325,990	78.3%	307,766	15.2%
Rentals	962,834	1,023,667	1,061,753	910,689	85.8%	(52,145)	(5.4)%
Taxes & Assessments	653,917	687,939	690,619	632,378	91.6%	(21,539)	(3.3)%
Travel & Training	566,125	841,895	903,157	583,281	64.6%	17,156	3.0%
Utilities	2,009,988	2,164,213	2,131,903	1,964,813	92.2%	(45,175)	(2.2)%
Total Operating Expenses	14,959,914	20,326,755	19,548,874	15,948,088	81.6%	988,174	6.6%
<u>Professional Services</u>							
Assigned Counsel	2,691,212	2,879,818	2,865,316	2,821,454	98.5%	130,242	4.8%
Inmate Food Contracts	1,112,807	1,266,170	1,265,170	1,141,839	90.3%	29,032	2.6%
Medical Services	3,358,439	3,595,198	3,585,198	3,494,672	97.5%	136,233	4.1%
Other Judicial Fees	236,039	374,918	372,418	302,753	81.3%	66,714	28.3%
Other Professional	4,170,378	4,638,645	4,828,635	4,190,866	86.8%	20,489	0.5%
Property & Casualty Insurance	-	550,600	556,287	-	-	-	-
Total Professional Services	11,568,875	13,305,349	13,473,024	11,951,584	88.7%	382,710	3.3%
<u>Social Service</u>							
Child Support Obligation	483,268	2,463,253	2,463,253	1,935,391	78.6%	1,452,123	300.5%
Mandated Share Obligation	2,226,545	2,227,750	2,241,997	2,241,997	100.0%	15,453	0.7%
Other Social Services	864,448	947,030	939,980	680,203	72.4%	(184,245)	(21.3)%
Soldiers Relief Allowance	405,946	800,000	800,000	449,767	56.2%	43,821	10.8%
Total Social Service	3,980,207	6,438,033	6,445,230	5,307,358	82.3%	1,327,151	33.3%
<u>Operating Transfers</u>							
Capital Fund Transfers	2,800,000	3,318,422	2,713,339	2,605,584	96.0%	(194,416)	(6.9)%
Debt Service Transfers	2,251,790	2,247,219	2,247,219	2,247,219	100.0%	(4,571)	(0.2)%
Investment Income Transfers	197,204	700,000	700,000	169,540	24.2%	(27,665)	(14.0)%
Operating Subsidies	1,703,671	1,839,819	1,839,819	1,839,819	100.0%	136,148	8.0%
Other Cash Transfers	6,886,684	8,533,997	9,403,353	7,880,767	83.8%	994,083	14.4%
Total Operating Transfers	13,839,349	16,639,457	16,903,730	14,742,929	87.2%	903,580	6.5%
TOTAL EXPENSE/ENCUM.	107,406,594	147,979,171	148,078,863	115,089,200	77.7%	7,682,606	7.2%

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

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$115.1 million or 77.7% of the Current Budget of \$148.1 million estimated for 2016. Expenses are currently 7.2% or \$7.7 million above 2015 year-to-date actuals.
2. **Personal Services** expenditures are \$67.1 million and this is 73.2% of the Current Budget of \$91.7 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 \$49.8 million or 72.8% expended against the \$68.4 million appropriation. Salaries have increased \$3.3 million or 7.1% above the 2015 year-to-date actuals due to the timing of a third salary payroll during September. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay and other miscellaneous pays. Twenty salary and nineteen hourly payrolls have been expensed through the month ending September 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 \$17.4 million or 74.5% of the Current Budget. Actual expenses for Fringe Benefits reflect a 4.8% 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 \$15.9 million or 81.6% of the Current Budget of \$19.5 million. This category is up \$1.0 million or 6.6% primarily due to increases in Capital Outlays and Operating Supplies. This area is 13.9% 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 \$13.5 million with expenses and encumbrances of \$12.0 million or 88.7% of the budget. Other Professional expenses are 35.1% of total Professional Services expenses to date. The Professional Services expense increased \$0.4 million or 3.3% due to increases in Medical Services and Assigned Counsel. This category reflects 9.1% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.4 million with actual expenditures of \$5.3 million or 82.3%. 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 up \$1.3 million or 33.3% from 2015 year-to-date actuals due to increased costs to the 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 \$14.7 million or 87.2% of the \$16.9 million Current Budget has been expended or encumbered. This category is up \$0.9 million or 6.5% 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 11.4% of the total General Fund Current Budget.