



Office of Management & Budget

June 2015

**General Fund
Status Report**



General Fund Revenue Summary

2015 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	6,134	14,500	14,500	5,121	35.3%	(1,013)	(16.5)%
Property Taxes	7,284,986	12,837,700	12,837,700	7,093,264	55.3%	(191,721)	(2.6)%
Sales Tax	35,949,815	74,000,000	76,600,000	39,273,093	51.3%	3,323,279	9.2%
Total Taxes	43,240,935	86,852,200	89,452,200	46,371,478	51.8%	3,130,544	7.2%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	551,270	1,250,000	1,250,000	637,007	51.0%	85,737	15.6%
Property Transfer Tax	1,081,380	2,500,000	2,500,000	1,268,129	50.7%	186,749	17.3%
Recorder Fees	640,921	1,400,000	1,400,000	652,424	46.6%	11,504	1.8%
Total Real Estate Based Fees	2,273,571	5,150,000	5,150,000	2,557,560	49.7%	283,990	12.5%
<u>Intergovernmental</u>							
Homestead and Rollbacks	1,018,660	2,030,000	2,030,000	979,215	48.2%	(39,445)	(3.9)%
Intergovernmental Revenues	645,791	1,305,878	1,403,076	569,942	40.6%	(75,849)	(11.7)%
Local Government Fund	3,515,119	7,202,391	7,202,391	3,840,232	53.3%	325,113	9.2%
Sheriff Policing Contracts	248,806	480,886	480,886	240,443	50.0%	(8,363)	(3.4)%
State Assigned Counsel	570,880	1,113,490	1,113,490	696,447	62.5%	125,567	22.0%
State Casino Revenue	1,593,308	3,000,000	3,000,000	1,560,514	52.0%	(32,793)	(2.1)%
State Public Defender	1,111,651	1,961,676	1,961,676	941,129	48.0%	(170,521)	(15.3)%
Total Intergovernmental	8,704,214	17,094,321	17,191,519	8,827,922	51.4%	123,708	1.4%
<u>Investment Income</u>							
Investment Income - Treasurer	2,118,197	5,050,000	5,050,000	1,636,387	32.4%	(481,810)	(22.7)%
Investment Income Other	54,916	90,000	90,000	40,255	44.7%	(14,660)	(26.7)%
Total Investment Income	2,173,113	5,140,000	5,140,000	1,676,642	32.6%	(496,471)	(22.8)%
<u>Charges for Services</u>							
Auditor Fees	1,602,279	2,800,000	2,800,000	1,698,343	60.7%	96,063	6.0%
Clerk of Court Fees	821,312	1,620,800	1,620,800	954,380	58.9%	133,068	16.2%
Indirect Cost	2,044,033	2,940,000	2,940,000	2,552,660	86.8%	508,627	24.9%
Other Charges for Services	1,085,344	1,993,100	1,993,100	1,022,784	51.3%	(62,560)	(5.8)%
Parking Facility Charges	4	-	-	-	-	(4)	(100.0)%
Probate Court Fees	357,986	725,000	725,000	353,808	48.8%	(4,178)	(1.2)%
Sheriff Board & Care	420,455	950,000	950,000	398,156	41.9%	(22,298)	(5.3)%
Sheriff Fees & Revenues	788,564	1,588,500	1,588,500	961,739	60.5%	173,175	22.0%
Treasurer Fees	944,645	1,900,500	1,900,500	925,044	48.7%	(19,601)	(2.1)%
Total Charges for Services	8,064,622	14,517,900	14,517,900	8,866,915	61.1%	802,292	9.9%
<u>Other Revenue</u>							
Fines & Forfeitures	554,688	1,091,603	1,091,603	557,499	51.1%	2,810	0.5%
Human Service Levy Transfers	2,181,304	3,240,108	3,240,108	2,421,304	74.7%	240,000	11.0%
Interdepartmental Agreements	1,787,343	3,931,758	4,030,508	1,037,739	25.7%	(749,604)	(41.9)%
Interfund Advances	-	-	-	-	-	-	-
Miscellaneous	575,802	1,214,150	1,214,150	986,762	81.3%	410,960	71.4%
Other Cash Transfers	250,685	900,000	1,548,965	648,965	41.9%	398,280	158.9%
Total Other Revenue	5,349,821	10,377,619	11,125,334	5,652,268	50.8%	302,446	5.7%
TOTAL REVENUE	69,806,276	139,132,040	142,576,953	73,952,785	51.9%	4,146,509	5.9%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
June 30, 2015

Revenue Comments

1. Total year-to-date revenues are \$74.0 million or 51.9% of the Current Revenue Budget of \$142.6 million for the month ending June 30, 2015. Revenues are \$4.1 million or 5.9% above 2014 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$46.4 million or 51.8% of the \$89.5 million Current Budget. Property Tax revenue for the Current Budget of \$12.8 million is \$7.1 million or 55.3% of budget. Sales Tax reflects collections of \$39.3 million or 51.3% of the Current Revenue Budget of \$76.6 million. Sales Taxes receipts are up \$3.3 million or 9.2% from collections in 2014. 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 \$5.2 million with collections of \$2.6 million or 49.7% of the current estimate. Real Estate Based Fees are 3.6% of the total budget and show an increase \$0.3 million or 12.5% from 2014.
4. **Intergovernmental** receipts include various governmental revenue sources including Local Government Funds (LGF). LGF collections for the year are \$3.8 million or 53.3% 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 \$1.6 million or 52.0% 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 12.1% of General Fund estimated receipts and show an increase of 1.4% from 2014.
5. **Investment Income** shows receipts of \$1.7 million for the 2015 fiscal year, a decrease of \$0.5 million or 22.8% 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 3.6% of General Fund revenues.
6. **Charges for Services** receipts are \$8.9 million or 61.1% 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 10.2% of total Current General Fund budgeted revenue sources, and is up 9.9% or \$0.8 million due to increased Indirect Cost revenue.
7. **Other Revenues** Current Budget is \$11.1 million with \$5.7 million or 50.8% 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 7.4% of anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2015 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	30,330,905	64,862,571	64,522,268	30,970,305	48.0%	639,400	2.1%
Salaries - Elected Officials	654,694	1,309,391	1,309,391	654,694	50.0%	-	-%
Total Salaries	30,985,599	66,171,962	65,831,659	31,624,999	48.0%	639,400	2.1%
Fringe Benefits							
Health Insurance	5,601,908	10,904,743	10,921,126	5,461,189	50.0%	(140,720)	(2.5)%
OPERS Retirement	4,382,744	9,362,776	9,334,773	4,518,385	48.4%	135,641	3.1%
Other Fringe Benefits	1,608,415	2,335,133	2,332,985	1,523,871	65.3%	(84,544)	(5.3)%
Total Fringe Benefits	11,593,068	22,602,652	22,588,884	11,503,445	50.9%	(89,623)	(0.8)%
Operating Expenses							
Capital Outlays	1,367,485	2,058,622	2,483,975	2,034,068	81.9%	666,583	48.7%
Communications	1,212,596	2,379,580	2,356,023	1,234,805	52.4%	22,210	1.8%
Intergovernmental	1,274,476	1,780,307	1,266,307	1,218,507	96.2%	(55,969)	(4.4)%
Maintenance & Repair	2,723,631	3,219,697	3,283,147	2,390,862	72.8%	(332,769)	(12.2)%
Miscellaneous	127,359	1,554,788	1,297,577	131,690	10.1%	4,331	3.4%
Operating Supplies	1,629,051	2,632,058	2,572,068	1,734,064	67.4%	105,013	6.4%
Rentals	908,675	1,015,355	1,080,385	886,044	82.0%	(22,631)	(2.5)%
Taxes & Assessments	624,374	675,185	675,185	653,917	96.9%	29,543	4.7%
Travel & Training	367,204	798,467	875,920	405,396	46.3%	38,193	10.4%
Utilities	1,872,329	2,158,777	2,159,927	1,988,430	92.1%	116,102	6.2%
Total Operating Expenses	12,107,179	18,272,836	18,050,514	12,677,784	70.2%	570,605	4.7%
Professional Services							
Assigned Counsel	2,713,096	2,783,821	2,778,761	2,675,943	96.3%	(37,153)	(1.4)%
Inmate Food Contracts	855,376	1,237,170	1,237,170	1,112,807	89.9%	257,431	30.1%
Medical Services	3,192,664	3,491,846	3,491,846	3,356,739	96.1%	164,074	5.1%
Other Judicial Fees	218,864	374,918	358,118	157,390	43.9%	(61,475)	(28.1)%
Other Professional	3,554,564	4,409,878	4,696,288	3,785,682	80.6%	231,118	6.5%
Property & Casualty Insurance	-	550,600	550,600	-	-%	-	-%
Total Professional Services	10,534,565	12,848,233	13,112,783	11,088,560	84.6%	553,995	5.3%
Social Service							
Child Support Obligation	1,055,174	2,354,572	2,354,572	483,268	20.5%	(571,906)	(54.2)%
Mandated Share Obligation	1,132,153	2,650,000	2,518,759	1,132,888	45.0%	735	0.1%
Other Social Services	864,769	1,007,030	948,829	824,630	86.9%	(40,139)	(4.6)%
Soldiers Relief Allowance	352,993	800,000	800,000	281,806	35.2%	(71,186)	(20.2)%
Total Social Service	3,405,089	6,811,602	6,622,160	2,722,592	41.1%	(682,497)	(20.0)%
Operating Transfers							
Capital Fund Transfers	280,560	900,000	3,500,000	2,800,000	80.0%	2,519,440	898.0%
Debt Service Transfers	2,384,864	2,251,790	2,251,790	2,251,790	100.0%	(133,074)	(5.6)%
Investment Income Transfers	138,012	700,000	700,000	117,649	16.8%	(20,363)	(14.8)%
Operating Subsidies	1,707,787	1,788,858	1,788,858	1,703,671	95.2%	(4,116)	(0.2)%
Other Cash Transfers	6,203,222	6,775,376	7,467,318	6,384,684	85.5%	181,462	2.9%
Total Operating Transfers	10,714,446	12,416,024	15,707,966	13,257,794	84.4%	2,543,348	23.7%
TOTAL EXPENSE/ENCUM.	79,339,945	139,123,309	141,913,966	82,875,174	58.4%	3,535,229	4.5%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
June 30, 2015

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$82.9 million or 58.4% of the Current Budget of \$141.9 million estimated for 2015. Expenses are currently 4.5% or \$3.5 million above 2014 year-to-date actuals.
2. **Personal Services** expenditures are \$43.1 million and this is 48.8% of the Current Budget of \$88.4 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 62.7% of the total General Fund budget.
 - a. **Salaries and Wages** reflect \$31.6 million or 48.0% expended against the \$65.8 million appropriation. Salaries have increased \$0.6 million or 2.1% 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. Thirteen salary and thirteen hourly payrolls have been expensed through the month ending June 30, 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 \$11.5 million or 50.9% of the Current Budget. Actual expenses for Fringe Benefits reflect a 0.8% decrease below 2014 year to date. Fringe Benefits are budgeted at 34.3% 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 \$12.7 million or 70.2% of the Current Budget of \$18.1 million. This area is 12.5% 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 \$13.1 million with expenses and encumbrances of \$11.1 million or 84.6% of budget. Assigned Counsel expenses are 24.8% of total Professional Services expenses to date. This category reflects 9.0% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.6 million with actual expenditures of \$2.7 million or 41.1%. 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 4.8% 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 \$13.3 million or 84.4% of the \$15.7 million Current Budget has been expended or encumbered. This category is up \$2.5 million or 23.7% 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 11.0% of the total General Fund Current Budget.