



# **Office of Management & Budget**

**June 2017**

**General Fund  
Status Report**



# General Fund Revenue Summary

2017 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b><u>Taxes</u></b>							
Other Taxes	5,348	9,000	9,000	4,793	53.3%	(555)	(10.4)%
Property Taxes	7,242,831	13,409,367	13,409,367	7,378,321	55.0%	135,489	1.9%
Sales Tax	42,089,775	82,900,000	82,900,000	41,796,017	50.4%	(293,758)	(0.7)%
<b>Total Taxes</b>	<b>49,337,955</b>	<b>96,318,367</b>	<b>96,318,367</b>	<b>49,179,131</b>	<b>51.1%</b>	<b>(158,824)</b>	<b>(0.3)%</b>
<b><u>Real Estate Based Fees</u></b>							
Auditor Conveyance Fees	792,782	1,686,800	1,686,800	846,765	50.2%	53,983	6.8%
Property Transfer Tax	1,578,632	3,373,600	3,373,600	1,682,269	49.9%	103,637	6.6%
Recorder Fees	671,598	1,370,000	1,370,000	731,395	53.4%	59,797	8.9%
<b>Total Real Estate Based Fees</b>	<b>3,043,012</b>	<b>6,430,400</b>	<b>6,430,400</b>	<b>3,260,429</b>	<b>50.7%</b>	<b>217,417</b>	<b>7.1%</b>
<b><u>Intergovernmental</u></b>							
Homestead and Rollbacks	971,678	2,030,000	2,030,000	964,883	47.5%	(6,796)	(0.7)%
Intergovernmental Revenues	820,577	1,111,114	1,111,114	510,727	46.0%	(309,850)	(37.8)%
Local Government Fund	3,671,227	7,927,863	7,927,863	3,700,329	46.7%	29,102	0.8%
Sheriff Policing Contracts	229,246	-	-	-	-	(229,246)	(100.0)%
State Assigned Counsel	633,732	1,417,792	1,417,792	616,790	43.5%	(16,941)	(2.7)%
State Casino Revenue	1,620,578	3,000,000	3,000,000	1,531,199	51.0%	(89,379)	(5.5)%
State Public Defender	1,531,996	2,525,358	2,525,358	611,494	24.2%	(920,502)	(60.1)%
<b>Total Intergovernmental</b>	<b>9,479,035</b>	<b>18,012,127</b>	<b>18,012,127</b>	<b>7,935,423</b>	<b>44.1%</b>	<b>(1,543,611)</b>	<b>(16.3)%</b>
<b><u>Investment Income</u></b>							
Investment Income - Treasurer	1,331,101	4,200,000	4,200,000	1,598,392	38.1%	267,291	20.1%
Investment Income Other	43,025	77,000	77,000	38,422	49.9%	(4,603)	(10.7)%
<b>Total Investment Income</b>	<b>1,374,125</b>	<b>4,277,000</b>	<b>4,277,000</b>	<b>1,636,814</b>	<b>38.3%</b>	<b>262,688</b>	<b>19.1%</b>
<b><u>Charges for Services</u></b>							
Auditor Fees	1,658,138	2,875,000	2,875,000	1,689,964	58.8%	31,826	1.9%
Clerk of Court Fees	672,630	1,430,700	1,430,700	661,596	46.2%	(11,034)	(1.6)%
Indirect Cost	2,288,926	3,667,109	3,667,109	2,298,333	62.7%	9,407	0.4%
Internal Service Charges	-	-	-	532	-	532	-
Other Charges for Services	899,480	1,576,120	1,576,120	702,265	44.6%	(197,215)	(21.9)%
Probate Court Fees	361,213	785,000	785,000	362,998	46.2%	1,785	0.5%
Sheriff Board & Care	348,262	800,000	800,000	382,359	47.8%	34,097	9.8%
Sheriff Fees & Revenues	644,605	1,708,500	1,708,500	1,065,195	62.3%	420,590	65.2%
Sheriff Policing Contracts	-	480,900	480,900	160,295	33.3%	160,295	-
Solid Waste Charges	53	-	-	891	-	838	1,586.7%
Treasurer Fees	940,349	1,825,400	1,825,400	946,848	51.9%	6,499	0.7%
Water & Sewer Charges	-	-	-	96	-	96	-
<b>Total Charges for Services</b>	<b>7,813,656</b>	<b>15,148,729</b>	<b>15,148,729</b>	<b>8,271,372</b>	<b>54.6%</b>	<b>457,716</b>	<b>5.9%</b>
<b><u>Other Revenue</u></b>							
Fines & Forfeitures	513,790	1,064,000	1,064,000	493,015	46.3%	(20,775)	(4.0)%
Human Service Levy Transfers	2,206,304	3,265,108	3,265,108	265,000	8.1%	(1,941,304)	(88.0)%
Interdepartmental Agreements	1,935,438	3,867,998	3,905,998	1,220,099	31.2%	(715,340)	(37.0)%
Interfund Advances	312,601	980,436	1,246,036	367,982	29.5%	55,381	17.7%
Miscellaneous	573,347	688,393	688,393	425,681	61.8%	(147,666)	(25.8)%
Other Cash Transfers	4,736	165,000	165,000	26,673	16.2%	21,938	463.2%



## General Fund Revenue Summary

2017 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Total Other Revenue	5,546,215	10,030,935	10,334,535	2,798,449	27.1%	(2,747,766)	(49.5)%
<b>TOTAL REVENUE</b>	<b>76,593,998</b>	<b>150,217,558</b>	<b>150,521,158</b>	<b>73,081,619</b>	<b>48.6%</b>	<b>(3,512,380)</b>	<b>(4.6)%</b>

**Montgomery County, Ohio**  
**General Fund Year to Date Variance Explanations**  
**June 30, 2017**

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**Revenue Comments**

1. Total year-to-date revenues are \$73.1 million or 48.6% of the Current Revenue Budget of \$150.5 million for the month ending June 30, 2017. Revenues are \$3.5 million or 4.6% below 2016 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$49.2 million or 51.1% of the \$96.3 million Current Budget. Property Tax revenue for the Current Budget of \$13.4 million is \$7.4 million or 55.0% of the budget. Sales Tax reflects collections of \$41.8 million or 50.4% of the Current Revenue Budget of \$82.9 million. Sales Taxes receipts are down \$0.3 million or 0.7% from collections in 2016. This category is \$0.2 million or 0.3% below 2016 year-to-date actuals. Taxes comprise 64.0% 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 \$6.4 million with collections of \$3.3 million or 50.7% of the current estimate. Real Estate Based Fees are 4.3% of the total budget and show an increase of \$0.2 million or 7.1% from 2016 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 46.7% of the Current Budget of \$7.9 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 \$3.0 million with reported receipts of \$1.5 million or 51.0% 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 12.0% of General Fund estimated receipts and show a decrease of \$1.5 million or 16.3% from 2016 year-to-date actual receipts due to decreases in State Public Defender and Intergovernmental Revenues.
5. **Investment Income** shows receipts of \$1.6 million for the 2017 fiscal year. The 2017 Current Budget is set at an amount of \$4.3 million with 38.3% in actual receipts. Investment income receipts are expected to show stable collections in 2017 based upon historically low rates by the Federal Reserve and a reinvestment of the county portfolio at modest interest rates. This category represents 2.8% of General Fund revenues.
6. **Charges for Services** receipts are \$8.3 million or 54.6% collected against the 2017 Current Revenue Budget of \$15.1 million. This includes Auditor, Clerk of Courts, Indirect Costs, Other Charges for Services, Probate Court, Sheriff and Treasurer Fees. This category comprises 10.1% of total Current General Fund budgeted revenue sources, and is up 5.9% or \$0.5 million due to increases in Sheriff and Auditor Fee revenues.
7. **Other Revenues** Current Budget is \$10.3 million with \$2.8 million or 27.1% collected for 2017. 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 6.9% of the anticipated General Fund Current Revenue budget.



# General Fund Expense & Encumbrance Summary

2017 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b>Salaries</b>							
Salaries	31,570,720	68,954,773	69,034,822	32,719,715	47.4%	1,148,995	3.6%
Salaries - Elected Officials	650,069	1,373,034	1,373,034	678,885	49.4%	28,816	4.4%
<b>Total Salaries</b>	<b>32,220,789</b>	<b>70,327,807</b>	<b>70,407,856</b>	<b>33,398,600</b>	<b>47.4%</b>	<b>1,177,810</b>	<b>3.7%</b>
<b>Fringe Benefits</b>							
Health Insurance	5,591,525	12,113,640	12,140,376	6,080,187	50.1%	488,662	8.7%
OPERS Retirement	4,571,638	9,942,638	9,976,994	4,774,488	47.9%	202,850	4.4%
Other Fringe Benefits	1,606,046	2,310,693	2,314,557	1,639,940	70.9%	33,894	2.1%
<b>Total Fringe Benefits</b>	<b>11,769,209</b>	<b>24,366,971</b>	<b>24,431,927</b>	<b>12,494,615</b>	<b>51.1%</b>	<b>725,406</b>	<b>6.2%</b>
<b>Operating Expenses</b>							
Capital Outlays	2,994,739	1,884,903	2,173,791	1,149,223	52.9%	(1,845,516)	(61.6)%
Communications	1,267,110	2,380,701	2,351,884	1,279,686	54.4%	12,576	1.0%
Intergovernmental	1,730,469	2,749,779	2,749,779	2,222,615	80.8%	492,146	28.4%
Maintenance & Repair	2,220,375	3,310,981	3,289,936	2,333,362	70.9%	112,988	5.1%
Miscellaneous	225,889	1,564,503	510,237	233,768	45.8%	7,879	3.5%
Operating Supplies	1,901,086	2,928,055	2,741,877	1,824,758	66.6%	(76,328)	(4.0)%
Rentals	904,869	1,027,417	1,029,317	799,071	77.6%	(105,798)	(11.7)%
Taxes & Assessments	632,378	687,939	669,064	635,931	95.0%	3,553	0.6%
Travel & Training	452,841	926,929	980,226	458,920	46.8%	6,078	1.3%
Utilities	1,979,380	2,166,433	2,165,433	1,801,062	83.2%	(178,318)	(9.0)%
<b>Total Operating Expenses</b>	<b>14,309,136</b>	<b>19,627,640</b>	<b>18,661,544</b>	<b>12,738,397</b>	<b>68.3%</b>	<b>(1,570,739)</b>	<b>(11.0)%</b>
<b>Professional Services</b>							
Assigned Counsel	2,813,776	2,979,085	2,958,180	2,859,373	96.7%	45,597	1.6%
Inmate Food Contracts	1,141,860	1,302,371	1,302,371	1,094,556	84.0%	(47,303)	(4.1)%
Medical Services	3,493,772	4,026,292	4,026,292	3,558,675	88.4%	64,904	1.9%
Other Judicial Fees	195,455	374,482	374,482	189,785	50.7%	(5,670)	(2.9)%
Other Professional	3,740,414	4,689,935	5,046,931	3,732,347	74.0%	(8,067)	(0.2)%
Property & Casualty Insurance	-	550,000	550,000	-	-	-	-
<b>Total Professional Services</b>	<b>11,385,276</b>	<b>13,922,165</b>	<b>14,258,256</b>	<b>11,434,736</b>	<b>80.2%</b>	<b>49,460</b>	<b>0.4%</b>
<b>Social Service</b>							
Child Support Obligation	561,256	2,524,834	2,524,834	800,246	31.7%	238,989	42.6%
Mandated Share Obligation	1,093,657	2,433,444	2,433,444	-	-	(1,093,657)	(100.0)%
Other Social Services	645,011	977,030	932,030	642,192	68.9%	(2,819)	(0.4)%
Soldiers Relief Allowance	258,812	800,000	800,000	322,201	40.3%	63,389	24.5%
<b>Total Social Service</b>	<b>2,558,736</b>	<b>6,735,308</b>	<b>6,690,308</b>	<b>1,764,639</b>	<b>26.4%</b>	<b>(794,097)</b>	<b>(31.0)%</b>
<b>Operating Transfers</b>							
Capital Fund Transfers	2,321,000	2,395,000	2,325,000	2,325,000	100.0%	4,000	0.2%
Debt Service Transfers	2,247,219	2,556,438	2,556,438	2,556,435	100.0%	309,216	13.8%
Investment Income Transfers	97,201	520,000	520,000	101,715	19.6%	4,514	4.6%
Operating Subsidies	1,672,566	1,763,315	1,763,315	1,599,310	90.7%	(73,256)	(4.4)%
Other Cash Transfers	5,831,175	8,002,914	8,602,914	5,986,884	69.6%	155,709	2.7%
<b>Total Operating Transfers</b>	<b>12,169,160</b>	<b>15,237,667</b>	<b>15,767,667</b>	<b>12,569,343</b>	<b>79.7%</b>	<b>400,183</b>	<b>3.3%</b>
<b>TOTAL EXPENSE/ENCUM.</b>	<b>84,412,308</b>	<b>150,217,558</b>	<b>150,217,558</b>	<b>84,400,330</b>	<b>56.2%</b>	<b>(11,977)</b>	<b>- %</b>

**Montgomery County, Ohio**  
**General Fund Year to Date Variance Explanations**  
**June 30, 2017**

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**Expenditures & Encumbrances Comments**

1. Total expenditures and encumbrances to date are \$84.4 million or 56.2% of the Current Budget of \$150.2 million estimated for 2017. Expenses are currently running at the same level as the 2016 year-to-date actuals.
2. **Personal Services** expenditures are \$45.9 million and this is 48.4% of the Current Budget of \$94.8 million. For 2017, there are 1,325 positions budgeted as this number increased by two employees from the 1,323 that were budgeted in 2016. Personal Services comprise 63.1% of the total General Fund budget.
  - a. **Salaries and Wages** reflect \$33.4 million or 47.4% expended against the \$70.4 million appropriation. Salaries have increased \$1.2 million or 3.7% above 2016 year-to-date actuals. 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, 2017. The Salary and Wages category comprises 46.9% 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 \$24.4 million with expenses of \$12.5 million or 51.1% of the Current Budget. Actual expenses for Fringe Benefits reflect a \$0.7 million or 6.2% increase above 2016 year to date. Fringe Benefits are budgeted at 25.8% 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 \$12.7 million or 68.3% of the Current Budget of \$18.7 million. This category is down \$1.6 million or 11.0% primarily due to decreases in Capital Outlays and Utilities. This area is 12.4% 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 \$14.3 million with expenses and encumbrances of \$11.4 million or 80.2% of the budget. Medical Service expenses are 31.1% of total Professional Services expenses to date. Professional Services have increased by less than \$0.1 million or 0.4% from 2016 due to increases in Medical Service and Assigned Counsel costs. This category reflects 9.5% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.7 million with actual expenditures of \$1.8 million or 26.4%. 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 \$0.8 million or 31.0% from 2016 year-to-date actuals due to the timing of costs for the Mandated Share Obligation. This category reflects 4.5% 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 \$12.6 million or 79.7% of the \$15.8 million Current Budget has been expended or encumbered. This category is up \$0.4 million or 3.3% due to increases in Debt Service and Other Cash Transfers. Program Subsidies include Animal Control, Data Integration & Analysis and Regional Crime Lab. Other Cash Transfers include Community Development, DayMont Courts, Reibold Building Transfers and the Sheriff's General Fund share of dispatch. This area comprises 10.3% of the total General Fund Current Budget.