



Office of Management & Budget

March 2017

**General Fund
Status Report**



General Fund Revenue Summary

2017 through March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	-	9,000	9,000	-	- %	-	- %
Property Taxes	5,706,292	13,409,367	13,409,367	6,056,519	45.2%	350,227	6.1%
Sales Tax	21,404,208	82,900,000	82,900,000	21,879,337	26.4%	475,129	2.2%
Total Taxes	27,110,500	96,318,367	96,318,367	27,935,855	29.0%	825,356	3.0%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	341,759	1,686,800	1,686,800	312,130	18.5%	(29,629)	(8.7)%
Property Transfer Tax	682,615	3,373,600	3,373,600	617,422	18.3%	(65,192)	(9.6)%
Recorder Fees	302,200	1,370,000	1,370,000	354,127	25.8%	51,927	17.2%
Total Real Estate Based Fees	1,326,574	6,430,400	6,430,400	1,283,679	20.0%	(42,895)	(3.2)%
<u>Intergovernmental</u>							
Homestead and Rollbacks	-	2,030,000	2,030,000	-	- %	-	- %
Intergovernmental Revenues	107,509	1,111,114	1,111,114	162,827	14.7%	55,318	51.5%
Local Government Fund	1,884,459	7,927,863	7,927,863	1,899,628	24.0%	15,169	0.8%
State Assigned Counsel	205,495	1,417,792	1,417,792	52,477	3.7%	(153,018)	(74.5)%
State Casino Revenue	788,595	3,000,000	3,000,000	705,753	23.5%	(82,842)	(10.5)%
State Public Defender	431,198	2,525,358	2,525,358	233,804	9.3%	(197,394)	(45.8)%
Total Intergovernmental	3,417,255	18,012,127	18,012,127	3,054,488	17.0%	(362,767)	(10.6)%
<u>Investment Income</u>							
Investment Income - Treasurer	404,515	4,200,000	4,200,000	759,751	18.1%	355,236	87.8%
Investment Income Other	-	77,000	77,000	-	- %	-	- %
Total Investment Income	404,515	4,277,000	4,277,000	759,751	17.8%	355,236	87.8%
<u>Charges for Services</u>							
Auditor Fees	6,643	2,875,000	2,875,000	2,689	0.1%	(3,955)	(59.5)%
Clerk of Court Fees	330,945	1,430,700	1,430,700	317,753	22.2%	(13,193)	(4.0)%
Indirect Cost	15,956	3,667,109	3,667,109	-	- %	(15,956)	(100.0)%
Internal Service Charges	-	-	-	255	- %	255	- %
Other Charges for Services	405,473	1,576,120	1,576,120	699,939	44.4%	294,466	72.6%
Probate Court Fees	166,362	785,000	785,000	166,404	21.2%	42	- %
Sheriff Board & Care	157,398	800,000	800,000	197,144	24.6%	39,746	25.3%
Sheriff Fees & Revenues	349,375	1,708,500	1,708,500	519,625	30.4%	170,250	48.7%
Sheriff Policing Contracts	-	480,900	480,900	-	- %	-	- %
Solid Waste Charges	-	-	-	607	- %	607	- %
Treasurer Fees	4,159	1,825,400	1,825,400	145	- %	(4,014)	(96.5)%
Total Charges for Services	1,436,312	15,148,729	15,148,729	1,904,561	12.6%	468,249	32.6%
<u>Other Revenue</u>							
Fines & Forfeitures	289,792	1,064,000	1,064,000	226,557	21.3%	(63,234)	(21.8)%
Human Service Levy Transfers	25,000	3,265,108	3,265,108	265,000	8.1%	240,000	960.0%
Interdepartmental Agreements	1,105,493	3,867,998	3,905,998	633,718	16.2%	(471,776)	(42.7)%
Interfund Advances	312,601	980,436	1,246,036	327,768	26.3%	15,167	4.9%
Miscellaneous	252,802	688,393	688,393	334,174	48.5%	81,372	32.2%
Other Cash Transfers	3,855	165,000	165,000	2,452	1.5%	(1,403)	(36.4)%
Total Other Revenue	1,989,543	10,030,935	10,334,535	1,789,669	17.3%	(199,874)	(10.0)%



General Fund Revenue Summary

2017 through March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
TOTAL REVENUE	35,684,699	150,217,558	150,521,158	36,728,004	24.4%	1,043,304	2.9%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
March 31, 2017

Revenue Comments

1. Total year-to-date revenues are \$36.7 million or 24.4% of the Current Revenue Budget of \$150.5 million for the month ending March 31, 2017. Revenues are \$1.0 million or 2.9% above 2016 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$27.9 million or 29.0% of the \$96.3 million Current Budget. Property Tax revenue for the Current Budget of \$13.4 million is \$6.1 million or 45.2% of budget. Sales Tax reflects collections of \$21.9 million or 26.4% of the Current Revenue Budget of \$82.9 million. Sales Taxes receipts are up \$0.5 million or 2.2% from collections in 2016. This category is \$0.8 million or 3.0% above 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 \$1.3 million or 20.0% of the current estimate. Real Estate Based Fees are 4.3% of the total budget and show a decrease of less than \$0.1 million or 3.2% from 2016 due to decreased 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 24.0% 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 \$0.7 million or 23.5% 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 \$0.4 million or 10.6% from 2016 year-to-date actual receipts.
5. **Investment Income** shows receipts of \$0.8 million for the 2017 fiscal year. The 2017 Current Budget is set at an amount of \$4.3 million with 17.8% 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 \$1.9 million or 12.6% 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 32.6% or \$0.5 million due to increases in Other Charges for Services and Sheriff Fee revenues.
7. **Other Revenues** Current Budget is \$10.3 million with \$1.8 million or 17.3% 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 March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	14,491,235	68,954,773	68,969,903	17,343,466	25.1%	2,852,231	19.7%
Salaries - Elected Officials	300,032	1,373,034	1,373,034	365,429	26.6%	65,397	21.8%
Total Salaries	14,791,267	70,327,807	70,342,937	17,708,895	25.2%	2,917,629	19.7%
Fringe Benefits							
Health Insurance	2,798,181	12,113,640	12,113,640	3,043,008	25.1%	244,827	8.7%
OPERS Retirement	2,103,518	9,942,638	9,947,613	2,516,608	25.3%	413,090	19.6%
Other Fringe Benefits	1,297,641	2,310,693	2,311,493	1,365,131	59.1%	67,490	5.2%
Total Fringe Benefits	6,199,340	24,366,971	24,372,746	6,924,747	28.4%	725,408	11.7%
Operating Expenses							
Capital Outlays	2,277,106	1,884,903	2,037,844	860,845	42.2%	(1,416,261)	(62.2)%
Communications	787,148	2,380,701	2,364,629	651,956	27.6%	(135,192)	(17.2)%
Intergovernmental	1,520,816	2,749,779	2,749,779	2,023,474	73.6%	502,658	33.1%
Maintenance & Repair	1,711,161	3,310,981	3,281,740	1,947,708	59.3%	236,547	13.8%
Miscellaneous	225,726	1,564,503	1,328,503	228,946	17.2%	3,220	1.4%
Operating Supplies	1,472,056	2,928,055	2,772,972	1,443,731	52.1%	(28,325)	(1.9)%
Rentals	857,792	1,027,417	1,030,117	760,438	73.8%	(97,354)	(11.3)%
Taxes & Assessments	632,378	687,939	687,939	635,931	92.4%	3,553	0.6%
Travel & Training	273,202	926,929	957,181	314,895	32.9%	41,693	15.3%
Utilities	1,935,597	2,166,433	2,166,233	1,795,841	82.9%	(139,757)	(7.2)%
Total Operating Expenses	11,692,983	19,627,640	19,376,937	10,663,765	55.0%	(1,029,218)	(8.8)%
Professional Services							
Assigned Counsel	2,766,881	2,979,085	2,958,180	2,865,373	96.9%	98,492	3.6%
Inmate Food Contracts	1,138,419	1,302,371	1,302,371	1,076,998	82.7%	(61,421)	(5.4)%
Medical Services	3,490,437	4,026,292	4,026,292	3,557,489	88.4%	67,052	1.9%
Other Judicial Fees	119,413	374,482	374,482	105,322	28.1%	(14,091)	(11.8)%
Other Professional	3,297,259	4,689,935	4,955,638	3,347,255	67.5%	49,996	1.5%
Property & Casualty Insurance	-	550,000	550,000	-	-	-	-
Total Professional Services	10,812,410	13,922,165	14,166,963	10,952,437	77.3%	140,027	1.3%
Social Service							
Child Support Obligation	56,256	2,524,834	2,524,834	-	-	(56,256)	(100.0)%
Mandated Share Obligation	1,093,657	2,433,444	2,433,444	-	-	(1,093,657)	(100.0)%
Other Social Services	625,261	977,030	932,030	615,000	66.0%	(10,261)	(1.6)%
Soldiers Relief Allowance	113,235	800,000	800,000	183,641	23.0%	70,406	62.2%
Total Social Service	1,888,410	6,735,308	6,690,308	798,641	11.9%	(1,089,768)	(57.7)%
Operating Transfers							
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	31,722	520,000	520,000	19,003	3.7%	(12,720)	(40.1)%
Operating Subsidies	1,672,566	1,763,315	1,763,315	1,599,310	90.7%	(73,256)	(4.4)%
Other Cash Transfers	5,829,603	8,002,914	8,102,914	5,248,475	64.8%	(581,128)	(10.0)%
Total Operating Transfers	12,102,110	15,237,667	15,267,667	11,748,223	76.9%	(353,888)	(2.9)%
TOTAL EXPENSE/ENCUM.	57,486,519	150,217,558	150,217,558	58,796,709	39.1%	1,310,190	2.3%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
March 31, 2017

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$58.8 million or 39.1% of the Current Budget of \$150.2 million estimated for 2017. Expenses are currently running at \$1.3 million or 2.3% above the 2016 year-to-date actuals.
2. **Personal Services** expenditures are \$24.6 million and this is 26.0% of the Current Budget of \$94.7 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 \$17.7 million or 25.2% expended against the \$70.3 million appropriation. Salaries have increased \$2.9 million or 19.7% above 2016 year-to-date actuals due to the timing of three salary payrolls in the month of March. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay and other miscellaneous pays. Seven salary and six hourly payrolls have been expensed through the month ending March 31, 2017. The Salary and Wages category comprises 46.8% 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 \$6.9 million or 28.4% of the Current Budget. Actual expenses for Fringe Benefits reflect an 11.7% increase above 2016 year to date. Fringe Benefits are budgeted at 25.7% 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 \$10.7 million or 55.0% of the Current Budget of \$19.4 million. This category is down \$1.0 million or 8.8% primarily due to decreases in Capital Outlays and Utilities. This area is 12.9% 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 \$14.2 million with expenses and encumbrances of \$11.0 million or 77.3% of the budget. Medical Service expenses are 32.5% of total Professional Services expenses to date. Professional Services have increased by \$0.1 million or 1.3% from 2016 due to increases in Assigned Counsel and Medical Service costs. This category reflects 9.4% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.7 million with actual expenditures of \$0.8 million or 11.9%. 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 \$1.1 million or 57.7% 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 \$11.7 million or 76.9% of the \$15.3 million Current Budget has been expended or encumbered. This category is down \$0.4 million or 2.9% primarily due to 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 10.2% of the total General Fund Current Budget.