



Office of Management & Budget

March 2018

**General Fund
Status Report**



General Fund Revenue Summary

2018 through March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	-	9,045	9,045	-	-%	-	-%
Property Taxes	6,056,519	13,814,161	13,814,161	6,330,273	45.8%	273,754	4.5%
Sales Tax	21,879,337	77,251,428	77,251,428	20,095,220	26.0%	(1,784,117)	(8.2)%
Total Taxes	27,935,855	91,074,634	91,074,634	26,425,492	29.0%	(1,510,363)	(5.4)%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	312,130	1,850,000	1,850,000	379,945	20.5%	67,815	21.7%
Property Transfer Tax	617,422	3,700,000	3,700,000	755,931	20.4%	138,509	22.4%
Recorder Fees	354,127	1,450,000	1,450,000	323,601	22.3%	(30,525)	(8.6)%
Total Real Estate Based Fees	1,283,679	7,000,000	7,000,000	1,459,478	20.8%	175,799	13.7%
<u>Intergovernmental</u>							
Homestead and Rollbacks	-	2,040,150	2,040,150	-	-%	-	-%
Intergovernmental Revenues	162,827	1,254,351	1,254,351	141,900	11.3%	(20,927)	(12.9)%
Local Government Fund	1,899,628	7,648,687	7,648,687	1,963,425	25.7%	63,798	3.4%
State Assigned Counsel	52,477	1,119,609	1,119,609	208,932	18.7%	156,455	298.1%
State Casino Revenue	705,753	3,000,000	3,000,000	757,598	25.3%	51,845	7.3%
State Public Defender	233,804	2,505,820	2,505,820	405,626	16.2%	171,822	73.5%
Total Intergovernmental	3,054,488	17,568,617	17,568,617	3,477,481	19.8%	422,993	13.8%
<u>Investment Income</u>							
Investment Income - Treasurer	759,751	6,392,100	6,392,100	872,197	13.6%	112,447	14.8%
Investment Income Other	-	70,927	70,927	-	-%	-	-%
Total Investment Income	759,751	6,463,027	6,463,027	872,197	13.5%	112,447	14.8%
<u>Charges for Services</u>							
Auditor Fees	2,689	2,889,375	2,889,375	2,686	0.1%	(3)	(0.1)%
Clerk of Court Fees	317,753	1,336,500	1,336,500	293,975	22.0%	(23,778)	(7.5)%
Indirect Cost	-	3,667,109	3,667,109	-	-%	-	-%
Internal Service Charges	255	-	-	626	-%	371	145.8%
Other Charges for Services	699,939	1,592,189	1,592,189	288,273	18.1%	(411,666)	(58.8)%
Probate Court Fees	166,404	765,000	765,000	129,576	16.9%	(36,828)	(22.1)%
Sheriff Board & Care	197,144	800,000	800,000	280,744	35.1%	83,599	42.4%
Sheriff Fees & Revenues	519,625	2,993,300	2,993,300	709,167	23.7%	189,542	36.5%
Sheriff Policing Contracts	-	480,900	480,900	80,148	16.7%	80,148	-%
Solid Waste Charges	607	-	-	331	-%	(277)	(45.6)%
Treasurer Fees	145	1,800,400	1,800,400	33	-%	(113)	(77.6)%
Total Charges for Services	1,904,561	16,324,773	16,324,773	1,785,556	10.9%	(119,005)	(6.2)%
<u>Other Revenue</u>							
Fines & Forfeitures	226,557	1,016,250	1,016,250	232,239	22.9%	5,681	2.5%
Human Service Levy Transfers	265,000	3,265,108	3,265,108	25,000	0.8%	(240,000)	(90.6)%
Interdepartmental Agreements	633,718	3,782,478	3,782,478	568,136	15.0%	(65,582)	(10.3)%
Interfund Advances	327,768	200,000	4,700,000	4,776,090	101.6%	4,448,322	1,357.2%
Miscellaneous	334,174	675,473	704,149	216,861	30.8%	(117,313)	(35.1)%
Other Cash Transfers	2,452	7,323,617	7,323,617	7,190,502	98.2%	7,188,050	293,178.0%
Total Other Revenue	1,789,669	16,262,926	20,791,602	13,008,827	62.6%	11,219,158	626.9%
<u>Operating Expenses</u>							
Miscellaneous	-	-	-	4,431	-%	4,431	-%
Total Operating Expenses	-	-	-	4,431	-%	4,431	-%



General Fund Revenue Summary

2018 through March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
TOTAL REVENUE	36,728,004	154,693,977	159,222,653	47,033,463	29.5%	10,305,459	28.1%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
March 31, 2018

Revenue Comments

1. Total year-to-date revenues are \$47.0 million or 29.5% of the Current Revenue Budget of \$159.2 million for the month ending March 31, 2018. Revenues are \$10.3 million or 28.1% above 2017 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$26.4 million or 29.0% of the \$91.1 million Current Budget. Property Tax revenue for the Current Budget of \$13.8 million is \$6.3 million or 45.8% of the budget. Sales Tax reflects collections of \$20.1 million or 26.0% of the Current Revenue Budget of \$77.3 million. Sales Tax receipts are down \$1.8 million or 8.2% from collections in 2017 due to the State of Ohio ending the collection of sales tax from Medicaid managed-care organizations as of June 30, 2017. The overall tax category is \$1.5 million or 5.4% below 2017 year-to-date actuals. Taxes comprise 57.2% 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 \$7.0 million with collections of \$1.5 million or 20.8% of the current estimate. Real Estate Based Fees are 4.4% of the total budget and show an increase \$0.2 million or 13.7% from 2017 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 \$2.0 million or 25.7% 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 \$3.0 million with reported receipts of \$0.8 million or 25.3% 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 11.0% of General Fund estimated receipts and show an increase of \$0.4 million or 13.8% from 2017 due to an increase in State Public Defender and State Assigned Counsel.
5. **Investment Income** shows receipts of \$872,197 or 13.5% of the Current Budget for the 2018 fiscal year. The 2018 Current Budget is set at an amount of \$6.5 million. Investment income receipts are expected to show increased collections in 2018 based upon higher rates by the Federal Reserve. This category represents 4.1% of General Fund revenues.
6. **Charges for Services** receipts are \$1.8 million or 10.9% collected against the 2018 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 10.3% of total Current General Fund budgeted revenue sources, and is down 6.2% or \$0.1 million due to decreased Other Charges for Services.
7. **Other Revenues** Current Budget is \$20.8 million with \$13.0 million or 62.6% collected for 2018. 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. This category is up \$11.2 million or 626.9% due to Other Cash Transfers of \$7.2 million from the Medicaid Sales Tax Transition Fund and Interfund Advances which includes the return of a \$4.5 million Advance from the Job & Family Services Department. The Other Revenues category accounts for 13.1% of the anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2018 through March

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	17,343,466	70,450,835	70,305,602	17,181,076	24.4%	(162,390)	(0.9)%
Salaries - Elected Officials	365,429	1,323,348	1,323,348	352,945	26.7%	(12,484)	(3.4)%
Total Salaries	17,708,895	71,774,183	71,628,950	17,534,021	24.5%	(174,874)	(1.0)%
Fringe Benefits							
Health Insurance	3,043,008	12,992,955	12,983,694	3,315,643	25.5%	272,635	9.0%
OPERS Retirement	2,516,608	10,236,549	10,228,901	2,512,777	24.6%	(3,831)	(0.2)%
Other Fringe Benefits	1,365,131	2,420,436	2,420,436	1,405,730	58.1%	40,599	3.0%
Total Fringe Benefits	6,924,747	25,649,940	25,633,031	7,234,150	28.2%	309,403	4.5%
Operating Expenses							
Capital Outlays	860,845	2,278,300	2,426,182	774,270	31.9%	(86,574)	(10.1)%
Communications	651,956	2,392,419	2,377,274	845,991	35.6%	194,035	29.8%
Intergovernmental	2,023,474	2,683,480	2,601,780	2,011,493	77.3%	(11,981)	(0.6)%
Maintenance & Repair	1,947,708	3,271,515	3,261,204	2,033,843	62.4%	86,135	4.4%
Miscellaneous	228,946	1,469,877	740,077	160,879	21.7%	(68,067)	(29.7)%
Operating Supplies	1,443,731	2,764,967	2,728,397	1,302,322	47.7%	(141,409)	(9.8)%
Rentals	760,438	1,013,125	1,025,920	600,768	58.6%	(159,670)	(21.0)%
Taxes & Assessments	635,931	693,482	694,064	639,134	92.1%	3,203	0.5%
Travel & Training	314,895	953,475	1,009,850	351,565	34.8%	36,669	11.6%
Utilities	1,795,841	2,127,021	2,139,533	1,813,738	84.8%	17,897	1.0%
Total Operating Expenses	10,663,765	19,647,661	19,004,281	10,534,002	55.4%	(129,763)	(1.2)%
Professional Services							
Assigned Counsel	2,865,373	2,945,585	2,937,285	2,916,072	99.3%	50,699	1.8%
Inmate Food Contracts	1,076,998	1,302,371	1,302,371	1,075,000	82.5%	(1,998)	(0.2)%
Medical Services	3,557,489	3,606,298	3,606,298	595,484	16.5%	(2,962,005)	(83.3)%
Other Judicial Fees	105,322	375,822	375,822	116,695	31.1%	11,373	10.8%
Other Professional	3,347,255	4,807,163	5,064,760	2,974,471	58.7%	(372,784)	(11.1)%
Property & Casualty Insurance	-	725,000	725,000	-	-	-	-
Total Professional Services	10,952,437	13,762,239	14,011,536	7,677,723	54.8%	(3,274,714)	(29.9)%
Social Service							
Child Support Obligation	-	2,587,955	2,587,955	354,693	13.7%	354,693	-
Mandated Share Obligation	-	2,494,280	2,494,280	1,182,573	47.4%	1,182,573	-
Other Social Services	615,000	931,312	881,312	600,000	68.1%	(15,000)	(2.4)%
Soldiers Relief Allowance	183,641	800,000	800,000	213,488	26.7%	29,847	16.3%
Total Social Service	798,641	6,813,547	6,763,547	2,350,755	34.8%	1,552,113	194.3%
Operating Transfers							
Capital Fund Transfers	2,325,000	2,395,000	2,305,000	2,143,000	93.0%	(182,000)	(7.8)%
Debt Service Transfers	2,556,435	2,560,638	2,560,638	2,560,638	100.0%	4,203	0.2%
Investment Income Transfers	19,003	520,000	520,000	37,627	7.2%	18,624	98.0%
Operating Subsidies	1,599,310	1,807,398	1,807,398	3,164,041	175.1%	1,564,731	97.8%
Other Cash Transfers	5,248,475	9,763,371	14,988,272	10,779,690	71.9%	5,531,215	105.4%
Total Operating Transfers	11,748,223	17,046,407	22,181,308	18,684,996	84.2%	6,936,773	59.0%
TOTAL EXPENSE/ENCUM.	58,796,709	154,693,977	159,222,653	64,015,647	40.2%	5,218,938	8.9%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
March 31, 2018

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$64.0 million or 40.2% of the Current Budget of \$159.2 million estimated for 2018. Expenses are currently 8.9% or \$5.2 million above 2017 year-to-date actuals.
2. **Personal Services** expenditures are \$24.8 million and this is 25.5% of the Current Budget of \$97.3 million. For 2018, there are 1,302 positions budgeted as this number decreased by 23 employees from the 1,325 that were budgeted in 2017. Personal Services comprise 61.1% of the total General Fund budget.
 - a. **Salaries and Wages** reflect \$17.5 million or 24.5% expended against the \$71.6 million appropriation. Salaries have decreased \$0.2 million or 1.0% below 2017 year-to-date actuals. 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, 2018. The Salary and Wages category comprises 45.0% 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 \$25.6 million with expenses of \$7.2 million or 28.2% of the Current Budget. Actual expenses for Fringe Benefits reflect a 4.5% increase above 2017 year to date. Fringe Benefits are budgeted at 26.4% 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 \$10.5 million or 55.4% of the Current Budget of \$19.0 million. This category is down \$0.1 million or 1.2% primarily due to decreases in Rentals and Operating Supplies. This area is 11.9% 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 \$14.0 million with expenses and encumbrances of \$7.7 million or 54.8% of the budget. Assigned Counsel costs are 38.0% of total Professional Services expenses to date. Professional Services have decreased by \$3.3 million or 29.9% from 2017 due to the timing of Medical Service costs. This category reflects 8.8% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.8 million with actual expenditures of \$2.4 million or 34.8%. 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 \$1.6 million or 194.3% from 2017 year-to-date actuals due to the timing of the Mandated Share Obligation expense. This category reflects 4.2% 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 \$18.7 million or 84.2% of the \$22.2 million Current Budget has been expended or encumbered. This category is up \$6.9 million or 59.0% due to Other Cash Transfers and Operating Subsidies. Program Subsidies include 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 13.9% of the total General Fund Current Budget.