



Office of Management & Budget

September 2015

**General Fund
Status Report**



General Fund Revenue Summary

2015 through September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	8,385	14,500	14,500	5,121	35.3%	(3,264)	(38.9)%
Property Taxes	13,389,087	12,837,700	12,837,700	13,071,994	101.8%	(317,093)	(2.4)%
Sales Tax	54,992,954	74,000,000	77,400,000	58,958,001	76.2%	3,965,048	7.2%
Total Taxes	68,390,426	86,852,200	90,252,200	72,035,116	79.8%	3,644,691	5.3%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	922,764	1,250,000	1,250,000	1,117,263	89.4%	194,499	21.1%
Property Transfer Tax	1,821,006	2,500,000	2,500,000	2,194,574	87.8%	373,568	20.5%
Recorder Fees	1,022,909	1,400,000	1,400,000	1,006,514	71.9%	(16,394)	(1.6)%
Total Real Estate Based Fees	3,766,679	5,150,000	5,150,000	4,318,351	83.9%	551,672	14.6%
<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	1,236,590	1,305,878	1,403,076	1,479,082	105.4%	242,491	19.6%
Local Government Fund	5,206,652	7,202,391	7,202,391	5,771,940	80.1%	565,288	10.9%
Sheriff Policing Contracts	364,849	480,886	480,886	280,517	58.3%	(84,332)	(23.1)%
State Assigned Counsel	854,344	1,113,490	1,113,490	887,723	79.7%	33,380	3.9%
State Casino Revenue	2,398,567	3,000,000	3,000,000	2,313,346	77.1%	(85,220)	(3.6)%
State Public Defender	1,622,688	1,961,676	1,961,676	1,381,963	70.4%	(240,726)	(14.8)%
Total Intergovernmental	12,702,350	17,094,321	17,191,519	13,093,785	76.2%	391,436	3.1%
<u>Investment Income</u>							
Investment Income - Treasurer	3,938,187	5,050,000	5,050,000	3,187,464	63.1%	(750,723)	(19.1)%
Investment Income Other	54,916	90,000	90,000	40,255	44.7%	(14,660)	(26.7)%
Total Investment Income	3,993,103	5,140,000	5,140,000	3,227,719	62.8%	(765,384)	(19.2)%
<u>Charges for Services</u>							
Auditor Fees	2,394,533	2,800,000	2,869,650	2,487,969	86.7%	93,436	3.9%
Clerk of Court Fees	1,275,393	1,620,800	1,620,800	1,351,670	83.4%	76,277	6.0%
Indirect Cost	2,911,869	2,940,000	2,940,000	3,652,387	124.2%	740,518	25.4%
Other Charges for Services	1,553,008	1,993,100	1,993,100	1,604,598	80.5%	51,589	3.3%
Parking Facility Charges	6	-	-	-	-	(6)	(100.0)%
Probate Court Fees	550,802	725,000	725,000	547,645	75.5%	(3,157)	(0.6)%
Sheriff Board & Care	679,814	950,000	950,000	571,425	60.1%	(108,389)	(15.9)%
Sheriff Fees & Revenues	1,183,661	1,588,500	1,588,500	1,359,528	85.6%	175,866	14.9%
Treasurer Fees	1,814,634	1,900,500	1,900,500	1,777,379	93.5%	(37,256)	(2.1)%
Total Charges for Services	12,363,721	14,517,900	14,587,550	13,352,600	91.5%	988,879	8.0%
<u>Other Revenue</u>							
Fines & Forfeitures	843,998	1,091,603	1,091,603	803,133	73.6%	(40,865)	(4.8)%
Human Service Levy Transfers	2,836,347	3,240,108	3,240,108	3,076,347	94.9%	240,000	8.5%
Interdepartmental Agreements	2,673,502	3,931,758	4,030,508	1,980,969	49.1%	(692,533)	(25.9)%
Interfund Advances	-	-	-	-	-	-	-
Miscellaneous	850,763	1,214,150	1,214,150	1,194,987	98.4%	344,224	40.5%
Other Cash Transfers	250,685	900,000	1,548,965	921,158	59.5%	670,473	267.5%
Total Other Revenue	7,455,295	10,377,619	11,125,334	7,976,595	71.7%	521,300	7.0%
TOTAL REVENUE	108,671,573	139,132,040	143,446,603	114,004,167	79.5%	5,332,594	4.9%

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

Revenue Comments

1. Total year-to-date revenues are \$114.0 million or 79.5% of the Current Revenue Budget of \$143.4 million for the month ending September 30, 2015. Revenues are \$5.3 million or 4.9% above 2014 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$72.0 million or 79.8% of the \$90.3 million Current Budget. Property Tax revenue for the Current Budget of \$12.8 million is \$13.1 million or 101.8% of budget. Sales Tax reflects collections of \$59.0 million or 76.2% of the Current Revenue Budget of \$77.4 million. Sales Taxes receipts are up \$4.0 million or 7.2% from collections in 2014. Taxes comprise 62.9% 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 \$4.3 million or 83.9% of the current estimate. Real Estate Based Fees are 3.6% of the total budget and show an increase \$0.6 million or 14.6% from 2014.
4. **Intergovernmental** receipts include various governmental revenue sources including Local Government Funds (LGF). LGF collections for the year are \$5.8 million or 80.1% 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 \$2.3 million or 77.1% of the Current Budget of \$3.0 million. 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 an increase of 3.1% from 2014.
5. **Investment Income** shows receipts of \$3.2 million for the 2015 fiscal year, a decrease of \$0.8 million or 19.2% 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 \$13.4 million or 91.5% collected against the 2015 Current Revenue Budget of \$14.6 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 8% or \$1.0 million due to increased Indirect Cost revenue.
7. **Other Revenues** Current Budget is \$11.1 million with \$8.0 million or 71.7% 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 7.7% of anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2015 through September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	44,770,831	64,862,571	64,549,412	45,542,265	70.6%	771,434	1.7%
Salaries - Elected Officials	956,860	1,309,391	1,309,391	956,860	73.1%	-	-%
Total Salaries	45,727,691	66,171,962	65,858,803	46,499,125	70.6%	771,434	1.7%
Fringe Benefits							
Health Insurance	8,351,373	10,904,743	10,936,533	8,138,754	74.4%	(212,619)	(2.5)%
OPERS Retirement	6,501,116	9,362,776	9,355,092	6,638,139	71.0%	137,023	2.1%
Other Fringe Benefits	1,861,397	2,335,133	2,338,677	1,782,232	76.2%	(79,166)	(4.3)%
Total Fringe Benefits	16,713,887	22,602,652	22,630,302	16,559,124	73.2%	(154,762)	(0.9)%
Operating Expenses							
Capital Outlays	1,703,236	2,058,622	2,540,109	2,333,093	91.9%	629,857	37.0%
Communications	1,653,147	2,379,580	2,347,817	1,738,458	74.0%	85,311	5.2%
Intergovernmental	1,274,476	1,780,307	2,062,307	1,812,886	87.9%	538,410	42.2%
Maintenance & Repair	2,884,071	3,219,697	3,294,384	2,731,719	82.9%	(152,352)	(5.3)%
Miscellaneous	133,793	1,554,788	1,180,303	132,670	11.2%	(1,123)	(0.8)%
Operating Supplies	1,990,412	2,632,058	2,581,019	2,018,223	78.2%	27,811	1.4%
Rentals	919,918	1,015,355	1,082,808	962,834	88.9%	42,917	4.7%
Taxes & Assessments	625,061	675,185	675,103	653,917	96.9%	28,856	4.6%
Travel & Training	506,142	798,467	888,667	566,125	63.7%	59,983	11.9%
Utilities	1,922,847	2,158,777	2,152,577	2,009,988	93.4%	87,141	4.5%
Total Operating Expenses	13,613,103	18,272,836	18,805,094	14,959,914	79.6%	1,346,811	9.9%
Professional Services							
Assigned Counsel	2,722,680	2,783,821	2,782,761	2,691,212	96.7%	(31,468)	(1.2)%
Inmate Food Contracts	855,376	1,237,170	1,237,170	1,112,807	89.9%	257,431	30.1%
Medical Services	3,198,240	3,491,846	3,491,846	3,358,439	96.2%	160,198	5.0%
Other Judicial Fees	322,665	374,918	310,028	236,039	76.1%	(86,626)	(26.8)%
Other Professional	3,878,791	4,409,878	4,796,886	4,170,378	86.9%	291,587	7.5%
Property & Casualty Insurance	-	550,600	550,600	-	-%	-	-%
Total Professional Services	10,977,752	12,848,233	13,169,291	11,568,875	87.8%	591,122	5.4%
Social Service							
Child Support Obligation	1,439,008	2,354,572	2,354,572	483,268	20.5%	(955,740)	(66.4)%
Mandated Share Obligation	2,265,040	2,650,000	2,518,759	2,226,545	88.4%	(38,496)	(1.7)%
Other Social Services	897,662	1,007,030	938,829	864,448	92.1%	(33,214)	(3.7)%
Soldiers Relief Allowance	538,966	800,000	800,000	405,946	50.7%	(133,020)	(24.7)%
Total Social Service	5,140,676	6,811,602	6,612,160	3,980,207	60.2%	(1,160,469)	(22.6)%
Operating Transfers							
Capital Fund Transfers	280,560	900,000	2,998,000	2,800,000	93.4%	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	220,198	700,000	700,000	197,204	28.2%	(22,993)	(10.4)%
Operating Subsidies	1,707,787	1,788,858	1,788,858	1,703,671	95.2%	(4,116)	(0.2)%
Other Cash Transfers	6,268,222	6,775,376	7,969,318	6,886,684	86.4%	618,462	9.9%
Total Operating Transfers	10,861,631	12,416,024	15,707,966	13,839,349	88.1%	2,977,718	27.4%
TOTAL EXPENSE/ENCUM.	103,034,740	139,123,309	142,783,616	107,406,594	75.2%	4,371,854	4.2%

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

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$107.4 million or 75.2% of the Current Budget of \$142.8 million estimated for 2015. Expenses are currently 4.2% or \$4.4 million above 2014 year-to-date actuals.
2. **Personal Services** expenditures are \$63.1 million and this is 71.3% of the Current Budget of \$88.5 million. For 2015, there are 1,323 positions budgeted as compared to 1,320 budgeted in 2014. This is an increase of three positions on the General Fund. Personal Services comprise 62.0% of the total General Fund budget.
 - a. **Salaries and Wages** reflect \$46.5 million or 70.6% expended against the \$65.9 million appropriation. Salaries have increased \$0.8 million or 1.7% 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. Nineteen salary and twenty hourly payrolls have been expensed through the month ending September 30, 2015. The Salary and Wages category comprises 46.1% 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 \$16.6 million or 73.2% of the Current Budget. Actual expenses for Fringe Benefits reflect a 0.9% decrease below 2014 year to date. Fringe Benefits are budgeted at 34.4% 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 \$15.0 million or 79.6% of the Current Budget of \$18.8 million. This category is up \$1.3 million or 9.9% primarily due to increases in Intergovernmental and Capital Outlays. This area is 13.2% 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 \$13.2 million with expenses and encumbrances of \$11.6 million or 87.8% of budget. Assigned Counsel expenses are 23.3% of total Professional Services expenses to date. This category reflects 9.2% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.6 million with actual expenditures of \$4.0 million or 60.2%. 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 \$1.2 million or 22.6% due to the timing of Child Support Obligation transfers. This category reflects 4.6% 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 \$13.8 million or 88.1% of the \$15.7 million Current Budget has been expended or encumbered. This category is up \$3.0 million or 27.4% 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.