



Office of Management & Budget

September 2017

**General Fund
Status Report**



General Fund Revenue Summary

2017 through September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	7,349	9,000	9,000	6,225	69.2%	(1,124)	(15.3)%
Property Taxes	13,381,694	13,409,367	13,409,367	13,452,303	100.3%	70,609	0.5%
Sales Tax	63,239,759	82,900,000	82,900,000	63,675,913	76.8%	436,154	0.7%
Total Taxes	76,628,802	96,318,367	96,318,367	77,134,441	80.1%	505,639	0.7%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	1,275,241	1,686,800	1,686,800	1,433,653	85.0%	158,411	12.4%
Property Transfer Tax	2,538,875	3,373,600	3,373,600	2,849,684	84.5%	310,809	12.2%
Recorder Fees	1,067,220	1,370,000	1,370,000	1,130,224	82.5%	63,005	5.9%
Total Real Estate Based Fees	4,881,336	6,430,400	6,430,400	5,413,560	84.2%	532,224	10.9%
<u>Intergovernmental</u>							
Homestead and Rollbacks	977,214	2,030,000	2,030,000	964,883	47.5%	(12,332)	(1.3)%
Intergovernmental Revenues	1,021,460	1,111,114	1,111,114	736,187	66.3%	(285,273)	(27.9)%
Local Government Fund	5,631,613	7,927,863	7,927,863	5,725,949	72.2%	94,336	1.7%
State Assigned Counsel	966,924	1,417,792	1,417,792	904,914	63.8%	(62,010)	(6.4)%
State Casino Revenue	2,383,917	3,000,000	3,000,000	2,324,900	77.5%	(59,017)	(2.5)%
State Public Defender	1,924,059	2,525,358	2,525,358	1,571,067	62.2%	(352,992)	(18.3)%
Total Intergovernmental	12,905,188	18,012,127	18,012,127	12,227,900	67.9%	(677,288)	(5.2)%
<u>Investment Income</u>							
Investment Income - Treasurer	2,944,812	4,200,000	4,200,000	3,469,690	82.6%	524,878	17.8%
Investment Income Other	43,025	77,000	77,000	38,422	49.9%	(4,603)	(10.7)%
Total Investment Income	2,987,837	4,277,000	4,277,000	3,508,111	82.0%	520,275	17.4%
<u>Charges for Services</u>							
Auditor Fees	2,476,799	2,875,000	2,875,000	2,480,276	86.3%	3,477	0.1%
Clerk of Court Fees	1,044,905	1,430,700	1,430,700	1,047,531	73.2%	2,626	0.3%
Indirect Cost	3,653,483	3,667,109	3,667,109	3,667,109	100.0%	13,626	0.4%
Internal Service Charges	-	-	-	1,180	-	1,180	-
Other Charges for Services	1,379,103	1,576,120	1,576,120	1,320,819	83.8%	(58,285)	(4.2)%
Probate Court Fees	579,387	785,000	785,000	550,931	70.2%	(28,456)	(4.9)%
Sheriff Board & Care	523,539	800,000	800,000	616,030	77.0%	92,491	17.7%
Sheriff Fees & Revenues	957,234	1,708,500	3,003,240	2,152,103	71.7%	1,194,869	124.8%
Sheriff Policing Contracts	280,517	480,900	480,900	355,044	73.8%	74,527	26.6%
Solid Waste Charges	53	-	-	1,143	-	1,090	2,064.0%
Treasurer Fees	1,797,190	1,825,400	1,825,400	1,803,340	98.8%	6,149	0.3%
Total Charges for Services	12,692,210	15,148,729	16,443,469	13,995,505	85.1%	1,303,295	10.3%
<u>Other Revenue</u>							
Fines & Forfeitures	758,606	1,064,000	1,064,000	730,501	68.7%	(28,105)	(3.7)%
Human Service Levy Transfers	2,861,347	3,265,108	3,265,108	2,446,304	74.9%	(415,043)	(14.5)%
Interdepartmental Agreements	2,774,975	3,867,998	3,905,998	2,157,331	55.2%	(617,644)	(22.3)%
Interfund Advances	965,601	980,436	1,246,036	417,982	33.5%	(547,619)	(56.7)%
Miscellaneous	798,868	688,393	688,393	513,183	74.5%	(285,685)	(35.8)%
Other Cash Transfers	57,565	165,000	165,000	43,307	26.2%	(14,258)	(24.8)%
Total Other Revenue	8,216,963	10,030,935	10,334,535	6,308,609	61.0%	(1,908,354)	(23.2)%



General Fund Revenue Summary

2017 through September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
TOTAL REVENUE	118,312,336	150,217,558	151,815,898	118,588,125	78.1%	275,790	0.2%

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

Revenue Comments

1. Total year-to-date revenues are \$118.6 million or 78.1% of the Current Revenue Budget of \$151.8 million for the month ending September 30, 2017. Revenues are \$0.3 million or 0.2% above 2016 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$77.1 million or 80.1% of the \$96.3 million Current Budget. Property Tax revenue for the Current Budget of \$13.4 million is \$13.5 million or 100.3% of the budget. Sales Tax reflects collections of \$63.7 million or 76.8% of the Current Revenue Budget of \$82.9 million. Sales Taxes receipts are up \$0.4 million or 0.7% from collections in 2016. This category is \$0.5 million or 0.7% above 2016 year-to-date actuals. Taxes comprise 63.4% 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 \$5.4 million or 84.2% of the current estimate. Real Estate Based Fees are 4.2% of the total budget and show an increase of \$0.5 million or 10.9% 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 \$5.7 million or 72.2% 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 \$2.3 million or 77.5% 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 11.9% of General Fund estimated receipts and show a decrease of \$0.7 million or 5.2% from 2016 year-to-date actual receipts due to decreases in State Public Defender and Intergovernmental Revenues.
5. **Investment Income** shows receipts of \$3.5 million for the 2017 fiscal year. The 2017 Current Budget is set at an amount of \$4.3 million with 82.0% 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 \$14.0 million or 85.1% collected against the 2017 Current Revenue Budget of \$16.4 million. This includes Auditor, Clerk of Courts, Indirect Costs, Other Charges for Services, Probate Court, Sheriff and Treasurer Fees. This category comprises 10.8% of total Current General Fund budgeted revenue sources, and is up 10.3% or \$1.3 million due to increases in Sheriff and Indirect Cost revenues.
7. **Other Revenues** Current Budget is \$10.3 million with \$6.3 million or 61.0% 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 6.8% of the anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2017 through September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	48,779,317	68,954,773	69,131,091	49,829,996	72.1%	1,050,679	2.2%
Salaries - Elected Officials	1,000,106	1,373,034	1,373,034	1,052,071	76.6%	51,965	5.2%
Total Salaries	49,779,423	70,327,807	70,504,125	50,882,067	72.2%	1,102,644	2.2%
Fringe Benefits							
Health Insurance	8,362,952	12,113,640	12,161,832	9,160,388	75.3%	797,436	9.5%
OPERS Retirement	7,092,755	9,942,638	9,990,410	7,287,273	72.9%	194,518	2.7%
Other Fringe Benefits	1,906,564	2,310,693	2,317,204	1,926,807	83.2%	20,243	1.1%
Total Fringe Benefits	17,362,271	24,366,971	24,469,446	18,374,468	75.1%	1,012,196	5.8%
Operating Expenses							
Capital Outlays	3,111,423	1,884,903	2,226,613	1,765,403	79.3%	(1,346,020)	(43.3)%
Communications	1,668,761	2,380,701	2,407,965	1,766,954	73.4%	98,194	5.9%
Intergovernmental	1,951,811	2,749,779	2,749,779	2,482,512	90.3%	530,702	27.2%
Maintenance & Repair	2,560,181	3,310,981	3,203,432	2,635,249	82.3%	75,068	2.9%
Miscellaneous	238,760	1,564,503	863,707	234,674	27.2%	(4,087)	(1.7)%
Operating Supplies	2,325,990	2,928,055	2,720,547	2,191,409	80.6%	(134,581)	(5.8)%
Rentals	910,689	1,027,417	1,025,317	866,366	84.5%	(44,324)	(4.9)%
Taxes & Assessments	632,378	687,939	655,581	635,931	97.0%	3,553	0.6%
Travel & Training	584,336	926,929	1,006,219	629,729	62.6%	45,393	7.8%
Utilities	1,964,813	2,166,433	2,164,599	1,890,414	87.3%	(74,399)	(3.8)%
Total Operating Expenses	15,949,143	19,627,640	19,023,759	15,098,641	79.4%	(850,502)	(5.3)%
Professional Services							
Assigned Counsel	2,821,454	2,979,085	2,957,269	2,821,273	95.4%	(182)	- %
Inmate Food Contracts	1,141,816	1,302,371	1,302,371	1,094,556	84.0%	(47,259)	(4.1)%
Medical Services	3,494,672	4,026,292	3,983,912	3,560,602	89.4%	65,931	1.9%
Other Judicial Fees	302,753	374,482	373,681	273,436	73.2%	(29,317)	(9.7)%
Other Professional	4,194,102	4,689,935	5,097,524	4,357,985	85.5%	163,883	3.9%
Property & Casualty Insurance	-	550,000	550,000	-	- %	-	- %
Total Professional Services	11,954,797	13,922,165	14,264,757	12,107,852	84.9%	153,056	1.3%
Social Service							
Child Support Obligation	1,935,391	2,524,834	2,524,834	1,645,539	65.2%	(289,853)	(15.0)%
Mandated Share Obligation	2,241,997	2,433,444	2,433,444	1,148,340	47.2%	(1,093,657)	(48.8)%
Other Social Services	680,203	977,030	922,030	650,679	70.6%	(29,524)	(4.3)%
Soldiers Relief Allowance	449,767	800,000	800,000	460,164	57.5%	10,398	2.3%
Total Social Service	5,307,358	6,735,308	6,680,308	3,904,721	58.5%	(1,402,636)	(26.4)%
Operating Transfers							
Capital Fund Transfers	2,605,584	2,395,000	2,350,000	2,350,000	100.0%	(255,584)	(9.8)%
Debt Service Transfers	2,247,219	2,556,438	2,556,438	2,556,435	100.0%	309,216	13.8%
Investment Income Transfers	169,540	520,000	520,000	200,450	38.5%	30,910	18.2%
Operating Subsidies	1,839,819	1,763,315	1,763,315	1,599,310	90.7%	(240,509)	(13.1)%
Other Cash Transfers	7,880,767	8,002,914	8,085,410	6,217,833	76.9%	(1,662,934)	(21.1)%
Total Operating Transfers	14,742,929	15,237,667	15,275,163	12,924,028	84.6%	(1,818,901)	(12.3)%
TOTAL EXPENSE/ENCUM.	115,095,920	150,217,558	150,217,558	113,291,777	75.4%	(1,804,143)	(1.6)%

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

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$113.3 million or 75.4% of the Current Budget of \$150.2 million estimated for 2017. Expenses are currently running below the 2016 year-to-date actuals by \$1.8 million or 1.6%.
2. **Personal Services** expenditures are \$69.3 million and this is 72.9% of the Current Budget of \$95.0 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 63.2% of the total General Fund budget.
 - a. **Salaries and Wages** reflect \$50.9 million or 72.2% expended against the \$70.5 million appropriation. Salaries have increased \$1.1 million or 2.2% above 2016 year-to-date actuals. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay and other miscellaneous pays. Twenty salary and nineteen hourly payrolls have been expensed through the month ending September 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 \$24.5 million with expenses of \$18.4 million or 75.1% of the Current Budget. Actual expenses for Fringe Benefits reflect a \$1.0 million or 5.8% 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 \$15.1 million or 79.4% of the Current Budget of \$19.0 million. This category is down \$0.9 million or 5.3% primarily due to decreases in Capital Outlays and Operating Supplies. This area is 12.7% 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 \$12.1 million or 84.9% of the budget. Medical Service expenses are 29.4% of total Professional Services expenses to date. Professional Services have increased by \$0.2 million or 1.3% from 2016 due to increases in Other Professional and Medical Service 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 \$3.9 million or 58.5%. 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 \$1.4 million or 26.4% from 2016 year-to-date actuals primarily due to a decrease in the Mandated Share Obligation. This category reflects 4.4% 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 \$12.9 million or 84.6% of the \$15.3 million Current Budget has been expended or encumbered. This category is down \$1.8 million or 12.3% due to decreases in Other Cash Transfers and Capital Fund 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.