



# **Office of Management & Budget**

**December 2019**

**General Fund  
Status Report**



# General Fund Revenue Summary

2019 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b><u>Taxes</u></b>							
Other Taxes	6,987	9,090	9,090	6,242	68.7%	(744)	(10.7)%
Property Taxes	14,176,624	13,950,000	13,950,000	14,331,370	102.7%	154,746	1.1%
Sales Tax	76,947,939	97,223,841	99,623,841	99,696,190	100.1%	22,748,250	29.6%
<b>Total Taxes</b>	<b>91,131,550</b>	<b>111,182,931</b>	<b>113,582,931</b>	<b>114,033,802</b>	<b>100.4%</b>	<b>22,902,252</b>	<b>25.1%</b>
<b><u>Real Estate Based Fees</u></b>							
Auditor Conveyance Fees	1,930,566	1,887,000	1,887,000	2,100,307	111.3%	169,741	8.8%
Property Transfer Tax	3,829,441	3,774,000	3,774,000	4,172,497	110.6%	343,056	9.0%
Recorder Fees	1,465,116	1,479,000	1,479,000	1,489,933	100.7%	24,817	1.7%
<b>Total Real Estate Based Fees</b>	<b>7,225,123</b>	<b>7,140,000</b>	<b>7,140,000</b>	<b>7,762,737</b>	<b>108.7%</b>	<b>537,614</b>	<b>7.4%</b>
<b><u>Intergovernmental</u></b>							
Homestead and Rollbacks	2,003,569	2,075,235	2,075,235	1,989,837	95.9%	(13,732)	(0.7)%
Intergovernmental Revenues	1,144,713	1,032,962	1,033,407	1,091,944	105.7%	(52,769)	(4.6)%
Local Government Fund	7,957,151	8,064,941	8,064,941	8,288,284	102.8%	331,134	4.2%
State Assigned Counsel	1,097,882	1,321,998	1,321,998	1,575,495	119.2%	477,613	43.5%
State Casino Revenue	3,176,827	3,050,000	3,050,000	3,249,788	106.6%	72,961	2.3%
State Public Defender	2,393,853	2,381,669	2,381,669	3,393,076	142.5%	999,222	41.7%
<b>Total Intergovernmental</b>	<b>17,773,995</b>	<b>17,926,805</b>	<b>17,927,250</b>	<b>19,588,424</b>	<b>109.3%</b>	<b>1,814,429</b>	<b>10.2%</b>
<b><u>Investment Income</u></b>							
Investment Income - Treasurer	8,409,357	8,797,800	10,797,800	11,546,674	106.9%	3,137,317	37.3%
Investment Income Other	72,979	64,705	64,705	67,750	104.7%	(5,229)	(7.2)%
<b>Total Investment Income</b>	<b>8,482,336</b>	<b>8,862,505</b>	<b>10,862,505</b>	<b>11,614,424</b>	<b>106.9%</b>	<b>3,132,088</b>	<b>36.9%</b>
<b><u>Charges for Services</u></b>							
Auditor Fees	2,912,604	2,903,822	2,903,822	2,972,489	102.4%	59,885	2.1%
Clerk of Court Fees	1,244,515	1,266,000	1,266,000	1,197,832	94.6%	(46,683)	(3.8)%
Indirect Cost	3,883,267	3,786,822	3,786,822	3,355,993	88.6%	(527,274)	(13.6)%
Other Charges for Services	1,475,921	1,750,489	1,750,489	1,669,727	95.4%	193,807	13.1%
Probate Court Fees	762,829	765,000	765,000	728,923	95.3%	(33,906)	(4.4)%
Sheriff Board & Care	1,129,457	800,000	800,000	864,965	108.1%	(264,492)	(23.4)%
Sheriff Fees & Revenues	2,844,987	3,010,220	3,010,220	2,583,428	85.8%	(261,559)	(9.2)%
Sheriff Policing Contracts	480,886	480,900	480,900	480,886	100.0%	-	-%
Solid Waste Charges	513	-	-	954	-%	441	86.0%
Treasurer Fees	1,839,277	1,809,400	1,809,400	1,884,004	104.1%	44,727	2.4%
<b>Total Charges for Services</b>	<b>16,574,256</b>	<b>16,572,653</b>	<b>16,572,653</b>	<b>15,739,201</b>	<b>95.0%</b>	<b>(835,054)</b>	<b>(5.0)%</b>
<b><u>Other Revenue</u></b>							
Fines & Forfeitures	986,228	1,023,853	1,026,378	979,516	95.4%	(6,711)	(0.7)%
Human Service Levy Transfers	3,265,108	3,265,108	3,265,108	3,265,108	100.0%	-	-%
Interdepartmental Agreements	3,148,764	4,282,311	5,062,673	5,369,386	106.1%	2,220,622	70.5%
Interfund Advances	7,148,290	200,000	200,000	875,716	437.9%	(6,272,574)	(87.7)%
Miscellaneous	1,477,515	839,191	839,191	1,149,267	136.9%	(328,248)	(22.2)%
Other Cash Transfers	10,226,854	1,305,807	1,256,104	1,373,398	109.3%	(8,853,456)	(86.6)%
<b>Total Other Revenue</b>	<b>26,252,759</b>	<b>10,916,270</b>	<b>11,649,454</b>	<b>13,012,391</b>	<b>111.7%</b>	<b>(13,240,368)</b>	<b>(50.4)%</b>
<b>TOTAL REVENUE</b>	<b>167,440,019</b>	<b>172,601,164</b>	<b>177,734,793</b>	<b>181,750,980</b>	<b>102.3%</b>	<b>14,310,961</b>	<b>8.5%</b>

**Montgomery County, Ohio**  
**General Fund Year to Date Variance Explanations**  
**December 31, 2019**

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**Revenue Comments**

Total year-to-date revenues are \$181.8 million or 102.3% of the Current Revenue Budget of \$177.7 million for the month ending December 31, 2019. Revenues are \$14.3 million or 8.5% above 2018 year-to-date actuals.

1. **Taxes**, which include Other, Property and Sales, reflect collections of \$114.0 million or 100.4% of the \$113.6 million Current Budget. Property Tax revenue for the Current Budget of \$14.0 million is \$14.3 million or 102.7% of the budget. Gross Sales Tax reflects collections of \$99.7 million or 100.1% of the Current Revenue Budget of \$99.6 million. Net Sales Tax receipts are \$98.7 million after deducting the \$1.0 million Admin Fee Payment. Sales Tax Receipts are reported at a gross amount and the 1.0% Admin Fee Payment to State Government is included in the Intergovernmental category of Operating Expenses. Sales Tax receipts are up \$22.7 million or 29.6% from collections in 2018 due to the change in the tax rate from 1.0% to 1.25% in October 2018. The overall tax category is \$22.9 million or 25.1% above 2018 year-to-date actuals. Taxes comprise 63.9% of the total General Fund revenue budget.
2. **Real Estate Based Fees** are comprised of the Auditor Conveyance Fees, the Property Transfer Tax and Recorder Fees. The total budget is \$7.1 million with collections of \$7.8 million or 108.7% of the current estimate. Real Estate Based Fees are 4.0% of the total budget and show an increase of \$0.5 million or 7.4% from 2018 reflective of real estate activity in Montgomery County.
3. **Intergovernmental** receipts include various governmental revenue sources including Local Government Funds (LGF). LGF collections for the year are \$8.3 million or 102.8% of the Current Budget of \$8.1 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 \$3.1 million with reported receipts of \$3.2 million or 106.6% 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 10.1% of General Fund estimated receipts and have increased by \$1.8 million or 10.2% from 2018.
4. **Investment Income** receipts in the 2019 Current Budget are set at \$10.9 million with collections of \$11.6 million or 106.9%. Investment income receipts are expected to show increased collections in 2019 based upon higher rates by the Federal Reserve. This category represents 6.1% of General Fund budgeted revenues.
5. **Charges for Services** receipts are \$15.7 million or 95.0% collected against the 2019 Current Revenue Budget of \$16.6 million. This includes Auditor, Clerk of Courts, Indirect Costs, Other Charges for Services, Probate Court, Sheriff and Treasurer Fees. This category comprises 9.3% of total Current General Fund budgeted revenue sources, and is down 5.0% or \$0.8 million. This is mainly due to a decrease in Indirect Cost Charges and Sheriff Board & Care Revenues.
6. **Other Revenues** Current Budget is \$11.6 million with \$13.0 million or 111.7% collected for 2019. 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 down \$13.2 million or 50.4% due to a decrease in Interfund Advances as a result of the repayment of a loan (\$4.5 million) by the Job & Family Services Department in 2018 and Other Cash Transfers related to the Medicaid Sales Transition Fund. The Other Revenue category accounts for 6.6% of the anticipated General Fund Current Revenue budget.



# General Fund Expense & Encumbrance Summary

2019 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b>Salaries</b>							
Salaries	68,419,526	71,392,662	72,350,318	70,958,068	98.1%	2,538,542	3.7%
Salaries - Elected Officials	1,321,943	1,339,887	1,370,010	1,357,433	99.1%	35,489	2.7%
<b>Total Salaries</b>	<b>69,741,469</b>	<b>72,732,549</b>	<b>73,720,328</b>	<b>72,315,501</b>	<b>98.1%</b>	<b>2,574,032</b>	<b>3.7%</b>
<b>Fringe Benefits</b>							
Health Insurance	13,501,720	14,238,615	13,915,830	13,438,683	96.6%	(63,037)	(0.5)%
OPERS Retirement	9,693,562	10,166,318	10,186,849	10,200,729	100.1%	507,167	5.2%
Other Fringe Benefits	2,321,434	2,357,546	2,386,815	2,169,678	90.9%	(151,755)	(6.5)%
<b>Total Fringe Benefits</b>	<b>25,516,715</b>	<b>26,762,479</b>	<b>26,489,494</b>	<b>25,809,090</b>	<b>97.4%</b>	<b>292,375</b>	<b>1.1%</b>
<b>Operating Expenses</b>							
Capital Outlays	2,076,617	2,237,314	2,678,378	2,588,402	96.6%	511,785	24.6%
Communications	2,149,643	2,386,553	2,557,715	2,379,822	93.0%	230,178	10.7%
Intergovernmental	2,672,802	3,018,627	3,120,276	3,115,763	99.9%	442,961	16.6%
Maintenance & Repair	3,011,466	3,491,678	3,174,033	3,033,294	95.6%	21,828	0.7%
Miscellaneous	169,074	1,479,544	248,840	156,547	62.9%	(12,527)	(7.4)%
Operating Supplies	2,609,062	2,721,311	2,849,036	2,680,473	94.1%	71,411	2.7%
Rentals	776,124	994,314	905,295	576,515	63.7%	(199,610)	(25.7)%
Taxes & Assessments	639,134	654,048	646,467	643,529	99.5%	4,395	0.7%
Travel & Training	825,916	1,021,142	1,055,795	827,266	78.4%	1,351	0.2%
Utilities	1,776,838	2,099,106	1,877,935	1,822,861	97.1%	46,023	2.6%
<b>Total Operating Expenses</b>	<b>16,706,677</b>	<b>20,103,637</b>	<b>19,113,770</b>	<b>17,824,472</b>	<b>93.3%</b>	<b>1,117,796</b>	<b>6.7%</b>
<b>Professional Services</b>							
Assigned Counsel	3,329,743	2,926,787	3,500,760	3,435,647	98.1%	105,904	3.2%
Inmate Food Contracts	1,303,927	1,337,371	1,291,371	1,124,917	87.1%	(179,010)	(13.7)%
Medical Services	3,479,540	4,766,458	4,766,458	4,724,549	99.1%	1,245,009	35.8%
Other Judicial Fees	362,329	378,071	336,374	293,327	87.2%	(69,002)	(19.0)%
Other Professional	5,277,072	7,258,903	6,073,676	5,629,347	92.7%	352,275	6.7%
Property & Casualty Insurance	1,273,256	835,000	1,088,939	1,088,938	100.0%	(184,319)	(14.5)%
<b>Total Professional Services</b>	<b>15,025,867</b>	<b>17,502,590</b>	<b>17,057,578</b>	<b>16,296,725</b>	<b>95.5%</b>	<b>1,270,858</b>	<b>8.5%</b>
<b>Social Services</b>							
Child Support Obligation	2,047,756	2,757,047	2,750,803	2,750,803	100.0%	703,047	34.3%
Mandated Share Obligation	2,395,989	2,426,833	2,340,263	2,340,263	100.0%	(55,726)	(2.3)%
Other Social Services	597,880	881,312	635,938	612,215	96.3%	14,336	2.4%
Soldiers Relief Allowance	471,668	849,678	869,678	652,920	75.1%	181,252	38.4%
<b>Total Social Services</b>	<b>5,513,293</b>	<b>6,914,870</b>	<b>6,596,682</b>	<b>6,356,202</b>	<b>96.4%</b>	<b>842,909</b>	<b>15.3%</b>
<b>Operating Transfers</b>							
Capital Fund Transfers	6,524,032	11,000,000	18,533,441	18,405,470	99.3%	11,881,438	182.1%
Debt Service Transfers	2,560,638	2,553,938	2,553,938	2,553,938	100.0%	(6,700)	(0.3)%
Investment Income Transfers	538,689	662,200	796,022	796,021	100.0%	257,333	47.8%
Operating Subsidies	1,966,006	2,221,220	3,088,972	3,003,191	97.2%	1,037,185	52.8%
Other Cash Transfers	17,291,130	12,147,681	19,217,506	19,102,351	99.4%	1,811,221	10.5%
<b>Total Operating Transfers</b>	<b>28,880,494</b>	<b>28,585,039</b>	<b>44,189,879</b>	<b>43,860,971</b>	<b>99.3%</b>	<b>14,980,477</b>	<b>51.9%</b>
<b>TOTAL EXPENSE/ENCUM.</b>	<b>161,384,516</b>	<b>172,601,164</b>	<b>187,167,731</b>	<b>182,462,961</b>	<b>97.5%</b>	<b>21,078,446</b>	<b>13.1%</b>

**Montgomery County, Ohio**  
**General Fund Year to Date Variance Explanations**  
**December 31, 2019**

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**Expenditures & Encumbrances Comments**

1. Total expenditures and encumbrances to date are \$182.5 million or 97.5% of the Current Budget of \$187.2 million estimated for 2019. Expenses are currently 13.1% or \$21.1 million above 2018 year-to-date actuals.
2. **Personal Services** expenditures are \$98.1 million or 97.9% of the Current Budget of \$100.2 million. For 2019, there are 1,303 positions budgeted as this number increased by one employee from the 1,302 that were budgeted in 2018. Personal Services comprise 53.5% of the total General Fund budget.
  - a. **Salaries and Wages** reflect \$72.3 million or 98.1% expended against the \$73.7 million current appropriation. Salaries have increased \$2.6 million or 3.7% above 2018 year-to-date actuals. This is due to an increase in Salaries – Regular, Overtime, Retroactive Pay, Vacation Pay, and Sick Leave Pay. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime and other miscellaneous pays. Twenty-six salary and twenty-six hourly payrolls have been expensed through the month ending December 31, 2019. The Salary and Wages category comprises 39.3% 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 \$26.5 million with expenses of \$25.8 million or 97.4% of the Current Budget. Actual expenses for Fringe Benefits reflect a 1.1% increase from 2018 year to date. Fringe Benefits are budgeted at 26.4% of Personal Services. Actual expenses for Fringe Benefits are 26.3% of actual Personal Services expenditures.
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 \$17.8 million or 93.3% of the Current Budget of \$19.1 million. This category has increased by \$1.1 million or 6.7% due to increases in Capital Outlays, Intergovernmental and Communications in the amounts of \$0.5, \$0.4 and \$0.2 million, respectively. This area is 10.2% of the General Fund Current 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 \$17.1 million with expenses and encumbrances of \$16.3 million or 95.5% of the budget. Assigned Counsel costs are 21.1% of total Professional Services expenses to date. Professional Services have increased by \$1.3 million or 8.5% due to Medical Services being up \$1.2 million, due to an increase in the Naphcare contract for the Jail, from 2018. This category reflects 9.1% of the total budget.
5. **Social Service** reflects a Current Budget of \$6.6 million with actual expenditures of \$6.4 million or 96.4%. 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 up \$0.8 million or 15.3% from 2018 year-to-date actuals primarily due to an increase to the Child Support Obligation. This category reflects 3.5% 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 \$43.9 million or 99.3% of the \$44.2 million Current Budget has been expended or encumbered. This area comprises 23.6% of the total General Fund Current Budget. This category is up \$15.0 million or 51.9%. This is due to an increase in Capital Fund Transfers of \$11.9 million, Other Cash Transfers of \$1.8 million and Operating Subsidies of \$1.0 million.