



Office of Management & Budget

December 2018

**General Fund
Status Report**



General Fund Revenue Summary

2018 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	6,225	9,045	9,045	6,987	77.2%	761	12.2%
Property Taxes	13,452,303	13,814,161	13,814,161	14,176,624	102.6%	724,321	5.4%
Sales Tax	82,298,904	77,251,428	77,251,428	76,947,939	99.6%	(5,350,964)	(6.5)%
Total Taxes	95,757,432	91,074,634	91,074,634	91,131,550	100.1%	(4,625,882)	(4.8)%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	1,867,985	1,850,000	1,850,000	1,930,566	104.4%	62,581	3.4%
Property Transfer Tax	3,714,979	3,700,000	3,700,000	3,829,441	103.5%	114,462	3.1%
Recorder Fees	1,517,183	1,450,000	1,450,000	1,465,116	101.0%	(52,067)	(3.4)%
Total Real Estate Based Fees	7,100,146	7,000,000	7,000,000	7,225,123	103.2%	124,976	1.8%
<u>Intergovernmental</u>							
Homestead and Rollbacks	1,944,348	2,040,150	2,040,150	2,003,569	98.2%	59,221	3.0%
Intergovernmental Revenues	927,500	1,254,351	1,339,088	1,144,713	85.5%	217,213	23.4%
Local Government Fund	7,588,147	7,648,687	7,648,687	7,957,151	104.0%	369,004	4.9%
Sheriff Policing Contracts	12,500	-	-	-	- %	(12,500)	(100.0)%
State Assigned Counsel	1,257,267	1,119,609	1,119,609	1,097,882	98.1%	(159,386)	(12.7)%
State Casino Revenue	3,098,207	3,000,000	3,000,000	3,176,827	105.9%	78,621	2.5%
State Public Defender	2,215,325	2,505,820	2,505,820	2,393,853	95.5%	178,529	8.1%
Total Intergovernmental	17,043,294	17,568,617	17,653,354	17,773,995	100.7%	730,701	4.3%
<u>Investment Income</u>							
Investment Income - Treasurer	5,184,364	6,392,100	6,392,100	8,409,357	131.6%	3,224,993	62.2%
Investment Income Other	76,843	70,927	70,927	72,979	102.9%	(3,864)	(5.0)%
Total Investment Income	5,261,208	6,463,027	6,463,027	8,482,336	131.2%	3,221,129	61.2%
<u>Charges for Services</u>							
Auditor Fees	2,978,084	2,889,375	2,889,375	2,912,604	100.8%	(65,479)	(2.2)%
Clerk of Court Fees	1,346,214	1,336,500	1,336,500	1,244,515	93.1%	(101,699)	(7.6)%
Indirect Cost	3,667,109	3,667,109	3,667,109	3,883,267	105.9%	216,158	5.9%
Other Charges for Services	1,832,461	1,592,189	1,595,689	1,475,921	92.5%	(356,541)	(19.5)%
Probate Court Fees	765,184	765,000	765,000	762,829	99.7%	(2,354)	(0.3)%
Sheriff Board & Care	840,521	800,000	800,000	1,129,457	141.2%	288,937	34.4%
Sheriff Fees & Revenues	3,126,214	2,993,300	2,993,300	2,844,987	95.0%	(281,227)	(9.0)%
Sheriff Policing Contracts	480,886	480,900	480,900	480,886	100.0%	-	- %
Solid Waste Charges	1,305	-	-	513	- %	(793)	(60.7)%
Treasurer Fees	1,803,450	1,800,400	1,800,400	1,839,277	102.2%	35,827	2.0%
Total Charges for Services	16,841,427	16,324,773	16,328,273	16,574,256	101.5%	(267,171)	(1.6)%
<u>Other Revenue</u>							
Fines & Forfeitures	980,172	1,016,250	1,016,250	986,228	97.0%	6,056	0.6%
Human Service Levy Transfers	7,765,108	3,265,108	3,265,108	3,265,108	100.0%	(4,500,000)	(58.0)%
Interdepartmental Agreements	3,189,532	3,782,478	3,782,478	3,148,764	83.2%	(40,768)	(1.3)%
Interfund Advances	1,117,982	200,000	4,700,000	7,148,290	152.1%	6,030,308	539.4%
Miscellaneous	1,180,198	675,473	704,149	1,477,515	209.8%	297,318	25.2%
Other Cash Transfers	223,685	7,323,617	9,323,617	10,226,854	109.7%	10,003,169	4,472.0%
Total Other Revenue	14,456,676	16,262,926	22,791,602	26,252,759	115.2%	11,796,083	81.6%
TOTAL REVENUE	156,460,183	154,693,977	161,310,890	167,440,019	103.8%	10,979,836	7.0%

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

Revenue Comments

1. Total year-to-date revenues are \$167.4 million or 103.8% of the Current Revenue Budget of \$161.3 million for the month ending December 31, 2018. Revenues are \$11.0 million or 7.0% above 2017 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$91.1 million or 100.1% of the \$91.1 million Current Budget. Property Tax revenue for the Current Budget of \$13.8 million is \$14.2 million or 102.6% of the budget. Gross Sales Tax reflects collections of \$76.9 million or 99.6% of the Current Revenue Budget of \$77.3 million. Net Sales Tax receipts are \$76.1 million after deducting the \$0.8 million Admin. Fee Payment to State Government included in the Intergovernmental category of Operating Expenses. Sales Tax receipts are down \$5.4 million or 6.5% 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 \$4.6 million or 4.8% below 2017 year-to-date actuals. Taxes comprise 56.6% of the total General Fund revenue budget. Sales Tax Receipts are reported at a gross amount and the Admin. Fee Payment to State Government is included in the Intergovernmental category of Operating Expenses.
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 \$7.2 million or 103.2% of the current estimate. Real Estate Based Fees are 4.3% of the total budget and show an increase of \$0.1 million or 1.8% from 2017 due to corresponding 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 \$8.0 million or 104.0% 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 \$3.2 million or 105.9% 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 10.9% of General Fund estimated receipts and show an increase of \$0.7 million or 4.3% from 2017 mainly in State Public Defender, Intergovernmental, and Local Government Fund Revenues.
5. **Investment Income** shows receipts of \$8.5 million or 131.2% 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 showed increased collections in 2018 based upon higher rates by the Federal Reserve. This category represents 4.0% of General Fund revenues.
6. **Charges for Services** receipts are \$16.6 million or 101.5% 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 10.1% of total Current General Fund budgeted revenue sources, and is down 1.6% or \$0.3 million.
7. **Other Revenues** Current Budget is \$22.8 million with \$26.3 million or 115.2% 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 \$11.8 million or 81.6% due to an increase in Other Cash Transfers for the Medicaid Tax Transition Fund (\$7,158,617) and a transfer from the Capital Reserve Fund (\$2,000,000) as well as an increase in Interfund Advances as a result of the repayment of a loan (\$4,500,000) by the Job & Family Services Department. The Other Revenues category accounts for 14.1% of the anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2018 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	67,752,759	70,450,835	70,384,426	68,419,526	97.2%	666,767	1.0%
Salaries - Elected Officials	1,369,145	1,323,348	1,326,407	1,321,943	99.7%	(47,201)	(3.4)%
Total Salaries	69,121,904	71,774,183	71,710,833	69,741,469	97.3%	619,566	0.9%
Fringe Benefits							
Health Insurance	12,272,791	12,992,955	13,427,936	13,501,720	100.5%	1,228,929	10.0%
OPERS Retirement	9,761,113	10,236,549	10,203,941	9,693,562	95.0%	(67,551)	(0.7)%
Other Fringe Benefits	2,226,352	2,420,436	2,360,077	2,321,434	98.4%	95,082	4.3%
Total Fringe Benefits	24,260,256	25,649,940	25,991,954	25,516,715	98.2%	1,256,460	5.2%
Operating Expenses							
Capital Outlays	2,192,812	2,278,300	2,433,369	2,076,617	85.3%	(116,195)	(5.3)%
Communications	2,148,647	2,392,419	2,346,987	2,149,643	91.6%	997	- %
Intergovernmental	2,761,190	2,683,480	2,742,402	2,672,802	97.5%	(88,388)	(3.2)%
Maintenance & Repair	2,959,827	3,271,515	3,143,330	3,011,466	95.8%	51,638	1.7%
Miscellaneous	138,760	1,469,877	186,836	169,074	90.5%	30,314	21.8%
Operating Supplies	2,638,748	2,764,967	2,761,104	2,609,062	94.5%	(29,687)	(1.1)%
Rentals	938,207	1,013,125	818,608	776,124	94.8%	(162,082)	(17.3)%
Taxes & Assessments	635,931	693,482	649,239	639,134	98.4%	3,203	0.5%
Travel & Training	773,534	953,475	967,996	825,916	85.3%	52,382	6.8%
Utilities	1,859,959	2,127,021	1,831,983	1,776,838	97.0%	(83,121)	(4.5)%
Total Operating Expenses	17,047,615	19,647,661	17,881,854	16,706,677	93.4%	(340,938)	(2.0)%
Professional Services							
Assigned Counsel	3,252,151	2,945,585	3,377,527	3,329,743	98.6%	77,592	2.4%
Inmate Food Contracts	1,312,337	1,302,371	1,287,471	1,303,927	101.3%	(8,409)	(0.6)%
Medical Services	3,562,422	3,606,298	3,672,890	3,479,540	94.7%	(82,882)	(2.3)%
Other Judicial Fees	352,914	375,822	380,310	362,329	95.3%	9,415	2.7%
Other Professional	4,719,306	4,807,163	5,366,204	5,277,072	98.3%	557,766	11.8%
Property & Casualty Insurance	833,632	725,000	1,273,256	1,273,256	100.0%	439,624	52.7%
Total Professional Services	14,032,762	13,762,239	15,357,658	15,025,867	97.8%	993,105	7.1%
Social Services							
Child Support Obligation	2,733,670	2,587,955	2,048,055	2,047,756	100.0%	(685,914)	(25.1)%
Mandated Share Obligation	2,330,913	2,494,280	2,417,580	2,395,989	99.1%	65,076	2.8%
Other Social Services	800,679	931,312	638,612	597,880	93.6%	(202,799)	(25.3)%
Soldiers Relief Allowance	611,473	800,000	500,000	471,668	94.3%	(139,805)	(22.9)%
Total Social Services	6,476,735	6,813,547	5,604,247	5,513,293	98.4%	(963,442)	(14.9)%
Operating Transfers							
Capital Fund Transfers	4,770,609	2,395,000	6,524,032	6,524,032	100.0%	1,753,423	36.8%
Debt Service Transfers	2,556,435	2,560,638	2,560,638	2,560,638	100.0%	4,203	0.2%
Investment Income Transfers	349,585	520,000	538,700	538,689	100.0%	189,104	54.1%
Operating Subsidies	1,681,313	1,807,398	1,966,006	1,966,006	100.0%	284,694	16.9%
Other Cash Transfers	16,617,795	9,763,371	17,331,245	17,291,130	99.8%	673,335	4.1%
Total Operating Transfers	25,975,736	17,046,407	28,920,621	28,880,494	99.9%	2,904,758	11.2%
TOTAL EXPENSE/ENCUM.	156,915,008	154,693,977	165,467,167	161,384,516	97.5%	4,469,508	2.8%

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

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$161.4 million or 97.5% of the Current Budget of \$165.5 million estimated for 2018. Expenses are currently 2.8% or \$4.5 million above 2017 year-to-date actuals.
2. **Personal Services** expenditures are \$95.3 million and this is 97.5% of the Current Budget of \$97.7 million. For 2018, there are 1,300 positions budgeted as this number decreased by 25 employees from the 1,325 that were budgeted in 2017. Personal Services comprise 59.0% of the total General Fund budget.
 - a. **Salaries and Wages** reflect \$69.7 million or 97.3% expended against the \$71.7 million current appropriation. Salaries have increased \$0.6 million or 0.9% above 2017 year-to-date actuals. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay and other miscellaneous pays. Twenty-six salary and twenty-six hourly payrolls have been expensed through the month ending December 31, 2018. The Salary and Wages category comprises 43.3% 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 \$26.0 million with expenses of \$25.5 million or 98.2% of the Current Budget. Actual expenses for Fringe Benefits reflect a 5.2% increase above 2017 year to date. Fringe Benefits are budgeted at 26.6% of Personal Services. Actual expenses for Fringe Benefits are 26.8% 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 \$16.7 million or 93.4% of the Current Budget of \$17.9 million. This category decreased \$0.3 or 2.0% from 2017 actual expenditures. This area is 10.8% 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 \$15.4 million with expenses and encumbrances of \$15.0 million or 97.8% of the budget. Assigned Counsel costs are 22.2% of total Professional Services expenses to date. Professional Services have increased by \$1.0 million or 7.1% from 2017 due to an increase in other professional services and property and casualty insurance. This category reflects 9.3% of the total budget.
5. **Social Services** reflects a Current Budget of \$5.6 million with actual expenditures of \$5.5 million or 98.4%. 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 down \$1.0 million or 14.9% from 2017 year-to-date actuals due to the timing of the Child Support Obligation expense. This category reflects 3.4% 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 \$28.9 million or 99.9% of the \$28.9 million Current Budget has been expended or encumbered. This area comprises 17.5% of the total General Fund Current Budget. This category is up \$2.9 million or 11.2%. Other Cash Transfers increased \$8.3 million or 126.3% includes Community Development, DayMont Courts, Recorder Equipment, Regional Crime Lab Building Costs, Reibold Building Transfers and the Sheriff's General Fund share of dispatch. Program Subsidies include Animal Control, Data Integration & Analysis and Regional Crime Lab. Other Cash Transfers increase includes \$4.5 million for JFS to transfer funds to the General Fund in order to make repayment to the HSL as a result of certification issues for the child support agency and Public Assistance Fund, \$1.5 million first time annual General Fund Subsidy provided to the Nicholas Residential Treatment Center for Youth and \$1.7 million transferred to various departments for Operating Subsidies, Advances, Renovation Projects, Contingencies and Miscellaneous Other Unanticipated Payments.