



Office of Management & Budget

June 2018

**General Fund
Status Report**



General Fund Revenue Summary

2018 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	4,793	9,045	9,045	4,965	54.9%	171	3.6%
Property Taxes	7,378,321	13,814,161	13,814,161	8,038,687	58.2%	660,367	9.0%
Sales Tax	41,796,017	77,251,428	77,251,428	38,096,511	49.3%	(3,699,507)	(8.9)%
Total Taxes	49,179,131	91,074,634	91,074,634	46,140,162	50.7%	(3,038,969)	(6.2)%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	846,765	1,850,000	1,850,000	915,647	49.5%	68,882	8.1%
Property Transfer Tax	1,682,269	3,700,000	3,700,000	1,821,593	49.2%	139,323	8.3%
Recorder Fees	731,395	1,450,000	1,450,000	718,922	49.6%	(12,472)	(1.7)%
Total Real Estate Based Fees	3,260,429	7,000,000	7,000,000	3,456,162	49.4%	195,733	6.0%
<u>Intergovernmental</u>							
Homestead and Rollbacks	964,883	2,040,150	2,040,150	997,912	48.9%	33,029	3.4%
Intergovernmental Revenues	510,727	1,254,351	1,254,351	745,655	59.4%	234,927	46.0%
Local Government Fund	3,700,329	7,648,687	7,648,687	3,876,221	50.7%	175,891	4.8%
State Assigned Counsel	616,790	1,119,609	1,119,609	616,827	55.1%	37	- %
State Casino Revenue	1,531,199	3,000,000	3,000,000	1,585,042	52.8%	53,842	3.5%
State Public Defender	611,494	2,505,820	2,505,820	1,340,604	53.5%	729,110	119.2%
Total Intergovernmental	7,935,423	17,568,617	17,568,617	9,162,260	52.2%	1,226,837	15.5%
<u>Investment Income</u>							
Investment Income - Treasurer	1,598,392	6,392,100	6,392,100	2,945,262	46.1%	1,346,870	84.3%
Investment Income Other	38,422	70,927	70,927	35,462	50.0%	(2,959)	(7.7)%
Total Investment Income	1,636,814	6,463,027	6,463,027	2,980,724	46.1%	1,343,910	82.1%
<u>Charges for Services</u>							
Auditor Fees	1,689,964	2,889,375	2,889,375	1,708,830	59.1%	18,867	1.1%
Clerk of Court Fees	661,596	1,336,500	1,336,500	622,015	46.5%	(39,582)	(6.0)%
Indirect Cost	2,298,333	3,667,109	3,667,109	2,226,573	60.7%	(71,760)	(3.1)%
Internal Service Charges	532	-	-	1,395	- %	863	162.2%
Other Charges for Services	702,265	1,592,189	1,595,689	667,004	41.8%	(35,260)	(5.0)%
Probate Court Fees	362,998	765,000	765,000	368,025	48.1%	5,027	1.4%
Sheriff Board & Care	382,359	800,000	800,000	582,458	72.8%	200,099	52.3%
Sheriff Fees & Revenues	1,065,195	2,993,300	2,993,300	1,192,606	39.8%	127,411	12.0%
Sheriff Policing Contracts	160,295	480,900	480,900	200,369	41.7%	40,074	25.0%
Solid Waste Charges	891	-	-	513	- %	(378)	(42.4)%
Treasurer Fees	946,848	1,800,400	1,800,400	987,781	54.9%	40,932	4.3%
Water & Sewer Charges	96	-	-	-	- %	(96)	(100.0)%
Total Charges for Services	8,271,372	16,324,773	16,328,273	8,557,569	52.4%	286,197	3.5%
<u>Other Revenue</u>							
Fines & Forfeitures	493,015	1,016,250	1,016,250	510,738	50.3%	17,724	3.6%
Human Service Levy Transfers	265,000	3,265,108	3,265,108	1,083,804	33.2%	818,804	309.0%
Interdepartmental Agreements	1,220,099	3,782,478	3,782,478	964,842	25.5%	(255,257)	(20.9)%
Interfund Advances	367,982	200,000	4,700,000	4,776,090	101.6%	4,408,108	1,197.9%
Miscellaneous	425,681	675,473	704,149	354,087	50.3%	(71,594)	(16.8)%
Other Cash Transfers	26,673	7,323,617	9,323,617	9,192,586	98.6%	9,165,913	34,363.8%
Total Other Revenue	2,798,449	16,262,926	22,791,602	16,882,147	74.1%	14,083,698	503.3%
TOTAL REVENUE	73,081,619	154,693,977	161,226,153	87,179,025	54.1%	14,097,407	19.3%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
June 30, 2018

Revenue Comments

1. Total year-to-date revenues are \$87.2 million or 54.1% of the Current Revenue Budget of \$161.2 million for the month ending June 30, 2018. Revenues are \$14.1 million or 19.3% above 2017 year-to-date actuals.
2. **Taxes**, which include Other, Property and Sales, reflect collections of \$46.1.1 million or 50.7% of the \$91.1 million Current Budget. Property Tax revenue for the Current Budget of \$13.8 million is \$8.0 million or 58.2% of the budget. Sales Tax reflects collections of \$38.1 million or 49.3% of the Current Revenue Budget of \$77.3 million. Sales Tax receipts are down \$3.7 million or 8.9% 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 \$3.0 million or 6.2% below 2017 year-to-date actuals. Taxes comprise 56.5% 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 \$3.5 million or 49.4% of the current estimate. Real Estate Based Fees are 4.3% of the total budget and show an increase of \$0.2 million or 6.0% 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 \$3.9 million or 50.7% 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 \$1.6 million or 52.8% 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 \$1.2 million or 15.5% from 2017 due to increases in State Public Defender and Intergovernmental Revenues.
5. **Investment Income** shows receipts of \$3.0 million or 46.1% 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 4.0% of General Fund revenues.
6. **Charges for Services** receipts are \$8.6 million or 52.4% 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 up 3.5% or \$0.3 million due to increased Sheriff Service revenues.
7. **Other Revenues** Current Budget is \$22.8 million with \$16.9 million or 74.1% 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 \$14.1 million or 503.3% due to Other Cash Transfers of \$7.2 million from the Medicaid Sales Tax Transition Fund, \$2.0 million from the Capital Reserve 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 14.1% of the anticipated General Fund Current Revenue budget.



General Fund Expense & Encumbrance Summary

2018 through June

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Salaries							
Salaries	32,725,913	70,450,835	70,476,807	32,512,561	46.1%	(213,352)	(0.7)%
Salaries - Elected Officials	678,885	1,323,348	1,323,348	656,169	49.6%	(22,715)	(3.3)%
Total Salaries	33,404,797	71,774,183	71,800,155	33,168,730	46.2%	(236,067)	(0.7)%
Fringe Benefits							
Health Insurance	6,080,187	12,992,955	12,983,694	6,559,695	50.5%	479,508	7.9%
OPERS Retirement	4,775,356	10,236,549	10,228,901	4,738,917	46.3%	(36,439)	(0.8)%
Other Fringe Benefits	1,639,945	2,420,436	2,422,451	1,690,480	69.8%	50,535	3.1%
Total Fringe Benefits	12,495,488	25,649,940	25,635,046	12,989,093	50.7%	493,605	4.0%
Operating Expenses							
Capital Outlays	1,149,223	2,278,300	2,281,820	1,266,050	55.5%	116,827	10.2%
Communications	1,279,686	2,392,419	2,351,674	1,429,158	60.8%	149,472	11.7%
Intergovernmental	2,222,615	2,683,480	2,602,068	2,192,264	84.3%	(30,351)	(1.4)%
Maintenance & Repair	2,333,362	3,271,515	3,235,087	2,459,412	76.0%	126,049	5.4%
Miscellaneous	233,768	1,469,877	1,689,919	164,967	9.8%	(68,801)	(29.4)%
Operating Supplies	1,831,262	2,764,967	2,687,946	1,638,329	61.0%	(192,933)	(10.5)%
Rentals	799,071	1,013,125	1,021,220	649,432	63.6%	(149,639)	(18.7)%
Taxes & Assessments	635,931	693,482	692,445	639,134	92.3%	3,203	0.5%
Travel & Training	459,965	953,475	1,038,390	535,475	51.6%	75,510	16.4%
Utilities	1,801,062	2,127,021	2,139,533	1,820,853	85.1%	19,791	1.1%
Total Operating Expenses	12,745,946	19,647,661	19,740,102	12,795,073	64.8%	49,127	0.4%
Professional Services							
Assigned Counsel	2,859,373	2,945,585	2,937,285	2,909,124	99.0%	49,751	1.7%
Inmate Food Contracts	1,094,556	1,302,371	1,302,371	1,074,706	82.5%	(19,850)	(1.8)%
Medical Services	3,558,675	3,606,298	3,606,298	1,468,441	40.7%	(2,090,234)	(58.7)%
Other Judicial Fees	189,998	375,822	375,014	216,927	57.8%	26,929	14.2%
Other Professional	3,732,506	4,807,163	5,087,101	3,727,580	73.3%	(4,926)	(0.1)%
Property & Casualty Insurance	-	725,000	725,000	-	-	-	-
Total Professional Services	11,435,108	13,762,239	14,033,069	9,396,778	67.0%	(2,038,330)	(17.8)%
Social Service							
Child Support Obligation	800,246	2,587,955	2,587,955	1,131,782	43.7%	331,537	41.4%
Mandated Share Obligation	-	2,494,280	2,464,280	1,182,573	48.0%	1,182,573	-
Other Social Services	642,192	931,312	881,312	600,000	68.1%	(42,192)	(6.6)%
Soldiers Relief Allowance	322,201	800,000	800,000	388,845	48.6%	66,644	20.7%
Total Social Service	1,764,639	6,813,547	6,733,547	3,303,200	49.1%	1,538,561	87.2%
Operating Transfers							
Capital Fund Transfers	2,325,000	2,395,000	2,335,000	2,173,000	93.1%	(152,000)	(6.5)%
Debt Service Transfers	2,556,435	2,560,638	2,560,638	2,560,638	100.0%	4,203	0.2%
Investment Income Transfers	101,715	520,000	520,000	147,983	28.5%	46,269	45.5%
Operating Subsidies	1,599,310	1,807,398	1,766,006	1,766,006	100.0%	166,696	10.4%
Other Cash Transfers	5,986,884	9,763,371	14,102,590	13,837,605	98.1%	7,850,721	131.1%
Total Operating Transfers	12,569,343	17,046,407	21,284,234	20,485,232	96.2%	7,915,888	63.0%
TOTAL EXPENSE/ENCUM.	84,415,321	154,693,977	159,226,153	92,138,107	57.9%	7,722,785	9.1%

Montgomery County, Ohio
General Fund Year to Date Variance Explanations
June 30, 2018

Expenditures & Encumbrances Comments

1. Total expenditures and encumbrances to date are \$92.1 million or 57.9% of the Current Budget of \$159.2 million estimated for 2018. Expenses are currently 9.1% or \$7.7 million above 2017 year-to-date actuals.
2. **Personal Services** expenditures are \$46.2 million and this is 47.4% of the Current Budget of \$97.4 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 61.2% of the total General Fund budget.
 - a. **Salaries and Wages** reflect \$33.2 million or 46.2% expended against the \$71.8 million appropriation. Salaries have decreased \$0.2 million or 0.7% below 2017 year-to-date actuals. This category includes Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay and other miscellaneous pays. Thirteen salary and thirteen hourly payrolls have been expensed through the month ending June 30, 2018. The Salary and Wages category comprises 45.1% 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 \$25.6 million with expenses of \$13.0 million or 50.7% of the Current Budget. Actual expenses for Fringe Benefits reflect a 4.0% increase above 2017 year to date. Fringe Benefits are budgeted at 26.3% 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 \$12.8 million or 64.8% of the Current Budget of \$19.7 million. This category is up less than \$0.1 million or 0.4% primarily due to increases in Communications and Maintenance & Repair. This area is 12.4% 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 \$9.4 million or 67.0% of the budget. Assigned Counsel costs are 31.0% of total Professional Services expenses to date. Professional Services have decreased by \$2.0 million or 17.8% 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 \$6.7 million with actual expenditures of \$3.3 million or 49.1%. 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 \$1.5 million or 87.2% 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 \$20.5 million or 96.2% of the \$21.3 million Current Budget has been expended or encumbered. This category is up \$7.9 million or 63.0% 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 13.4% of the total General Fund Current Budget.