



# **Office of Management & Budget**

**September 2018**

**General Fund  
Status Report**



# General Fund Revenue Summary

2018 through September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b><u>Taxes</u></b>							
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	63,675,913	77,251,428	77,251,428	57,663,543	74.6%	(6,012,370)	(9.4)%
<b>Total Taxes</b>	<b>77,134,441</b>	<b>91,074,634</b>	<b>91,074,634</b>	<b>71,847,153</b>	<b>78.9%</b>	<b>(5,287,288)</b>	<b>(6.9)%</b>
<b><u>Real Estate Based Fees</u></b>							
Auditor Conveyance Fees	1,433,653	1,850,000	1,850,000	1,431,183	77.4%	(2,469)	(0.2)%
Property Transfer Tax	2,849,684	3,700,000	3,700,000	2,848,038	77.0%	(1,646)	(0.1)%
Recorder Fees	1,130,224	1,450,000	1,450,000	1,091,046	75.2%	(39,179)	(3.5)%
<b>Total Real Estate Based Fees</b>	<b>5,413,560</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>5,370,267</b>	<b>76.7%</b>	<b>(43,294)</b>	<b>(0.8)%</b>
<b><u>Intergovernmental</u></b>							
Homestead and Rollbacks	964,883	2,040,150	2,040,150	997,912	48.9%	33,029	3.4%
Intergovernmental Revenues	736,187	1,254,351	1,254,351	907,080	72.3%	170,893	23.2%
Local Government Fund	5,725,949	7,648,687	7,648,687	5,946,698	77.7%	220,749	3.9%
State Assigned Counsel	904,914	1,119,609	1,119,609	919,347	82.1%	14,433	1.6%
State Casino Revenue	2,324,900	3,000,000	3,000,000	2,394,502	79.8%	69,602	3.0%
State Public Defender	1,571,067	2,505,820	2,505,820	1,915,059	76.4%	343,992	21.9%
<b>Total Intergovernmental</b>	<b>12,227,900</b>	<b>17,568,617</b>	<b>17,568,617</b>	<b>13,080,599</b>	<b>74.5%</b>	<b>852,699</b>	<b>7.0%</b>
<b><u>Investment Income</u></b>							
Investment Income - Treasurer	3,469,690	6,392,100	6,392,100	5,205,531	81.4%	1,735,842	50.0%
Investment Income Other	38,422	70,927	70,927	35,462	50.0%	(2,959)	(7.7)%
<b>Total Investment Income</b>	<b>3,508,111</b>	<b>6,463,027</b>	<b>6,463,027</b>	<b>5,240,994</b>	<b>81.1%</b>	<b>1,732,882</b>	<b>49.4%</b>
<b><u>Charges for Services</u></b>							
Auditor Fees	2,480,276	2,889,375	2,889,375	2,498,280	86.5%	18,005	0.7%
Clerk of Court Fees	1,047,531	1,336,500	1,336,500	959,383	71.8%	(88,148)	(8.4)%
Indirect Cost	3,667,109	3,667,109	3,667,109	3,883,267	105.9%	216,158	5.9%
Internal Service Charges	1,180	-	-	1,395	-	215	18.2%
Other Charges for Services	1,320,819	1,592,189	1,595,689	1,083,900	67.9%	(236,919)	(17.9)%
Probate Court Fees	550,931	765,000	765,000	549,505	71.8%	(1,426)	(0.3)%
Sheriff Board & Care	616,030	800,000	800,000	848,589	106.1%	232,558	37.8%
Sheriff Fees & Revenues	2,152,103	2,993,300	2,993,300	2,197,339	73.4%	45,236	2.1%
Sheriff Policing Contracts	355,044	480,900	480,900	319,471	66.4%	(35,573)	(10.0)%
Solid Waste Charges	1,143	-	-	513	-	(630)	(55.1)%
Treasurer Fees	1,803,340	1,800,400	1,800,400	1,839,232	102.2%	35,892	2.0%
<b>Total Charges for Services</b>	<b>13,995,505</b>	<b>16,324,773</b>	<b>16,328,273</b>	<b>14,180,873</b>	<b>86.8%</b>	<b>185,368</b>	<b>1.3%</b>
<b><u>Other Revenue</u></b>							
Fines & Forfeitures	730,501	1,016,250	1,016,250	743,972	73.2%	13,471	1.8%
Human Service Levy Transfers	2,446,304	3,265,108	3,265,108	1,738,847	53.3%	(707,457)	(28.9)%
Interdepartmental Agreements	2,157,331	3,782,478	3,782,478	1,622,271	42.9%	(535,060)	(24.8)%
Interfund Advances	417,982	200,000	4,700,000	4,776,090	101.6%	4,358,108	1,042.7%
Miscellaneous	513,183	675,473	704,149	588,133	83.5%	74,950	14.6%
Other Cash Transfers	43,307	7,323,617	9,323,617	9,211,110	98.8%	9,167,802	21,169.1%
<b>Total Other Revenue</b>	<b>6,308,609</b>	<b>16,262,926</b>	<b>22,791,602</b>	<b>18,680,422</b>	<b>82.0%</b>	<b>12,371,814</b>	<b>196.1%</b>
<b>TOTAL REVENUE</b>	<b>118,588,125</b>	<b>154,693,977</b>	<b>161,226,153</b>	<b>128,400,307</b>	<b>79.6%</b>	<b>9,812,182</b>	<b>8.3%</b>

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

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**Revenue Comments**

1. Total year-to-date revenues are \$128,400,307 million or 79.6% of the Current Revenue Budget of \$161.2 million for the month ending September 30, 2018. Revenues are \$9.8 million or 8.3% above 2017 year-to-date actuals.
1. **Taxes**, which include Other, Property and Sales, reflect collections of \$71.8 million or 78.9% 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 \$57.7 million or 74.6% of the Current Revenue Budget of \$77.3 million. Net Sales Tax receipts are \$57.1 million after deducting the \$0.6 million Admin Fee Payment to State Government included in the Intergovernmental category of Operating Expenses. Sales Tax receipts are down \$6.0 million or 9.4% 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 \$5.3 million or 6.9% below 2017 year-to-date actuals. Taxes comprise 56.5% 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.
2. **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 \$5.4 million or 76.7% of the current estimate. Real Estate Based Fees are 4.3% of the total budget and show a decrease of \$0.04 million or 0.8% from 2017 due to increased 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 \$5.9 million or 77.7% 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 \$2.4 million or 79.8% 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 \$0.9 million or 7.0% from 2017 due to increases in State Public Defender and Intergovernmental Revenues.
4. **Investment Income** shows receipts of \$5.2 million or 81.1% 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.
5. **Charges for Services** receipts are \$14.2 million or 86.8% 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 1.3% or \$0.2 million.
6. **Other Revenues** Current Budget is \$22.8 million with \$18.7 million or 82.0% 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 \$12.4 million or 196.1% 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 September

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<b>Salaries</b>							
Salaries	49,848,009	70,450,835	70,356,190	50,748,018	72.1%	900,009	1.8%
Salaries - Elected Officials	1,052,071	1,323,348	1,323,348	1,012,051	76.5%	(40,020)	(3.8)%
<b>Total Salaries</b>	<b>50,900,080</b>	<b>71,774,183</b>	<b>71,679,538</b>	<b>51,760,069</b>	<b>72.2%</b>	<b>859,989</b>	<b>1.7%</b>
<b>Fringe Benefits</b>							
Health Insurance	9,160,388	12,992,955	13,042,244	10,030,868	76.9%	870,480	9.5%
OPERS Retirement	7,288,477	10,236,549	10,212,712	7,216,293	70.7%	(72,184)	(1.0)%
Other Fringe Benefits	1,926,807	2,420,436	2,422,250	2,011,051	83.0%	84,244	4.4%
<b>Total Fringe Benefits</b>	<b>18,375,672</b>	<b>25,649,940</b>	<b>25,677,206</b>	<b>19,258,212</b>	<b>75.0%</b>	<b>882,540</b>	<b>4.8%</b>
<b>Operating Expenses</b>							
Capital Outlays	1,765,403	2,278,300	2,455,177	1,635,952	66.6%	(129,452)	(7.3)%
Communications	1,766,954	2,392,419	2,393,052	1,840,409	76.9%	73,454	4.2%
Intergovernmental	2,482,512	2,683,480	2,679,419	2,441,058	91.1%	(41,454)	(1.7)%
Maintenance & Repair	2,635,249	3,271,515	3,293,530	2,750,501	83.5%	115,251	4.4%
Miscellaneous	234,674	1,469,877	1,130,589	165,052	14.6%	(69,622)	(29.7)%
Operating Supplies	2,191,409	2,764,967	2,680,884	2,047,740	76.4%	(143,669)	(6.6)%
Rentals	866,366	1,013,125	888,254	701,922	79.0%	(164,443)	(19.0)%
Taxes & Assessments	635,931	693,482	649,539	639,134	98.4%	3,203	0.5%
Travel & Training	629,729	953,475	1,035,972	695,992	67.2%	66,263	10.5%
Utilities	1,890,414	2,127,021	2,137,533	1,826,943	85.5%	(63,471)	(3.4)%
<b>Total Operating Expenses</b>	<b>15,098,641</b>	<b>19,647,661</b>	<b>19,343,949</b>	<b>14,744,702</b>	<b>76.2%</b>	<b>(353,939)</b>	<b>(2.3)%</b>
<b>Professional Services</b>							
Assigned Counsel	2,821,273	2,945,585	2,954,589	2,928,567	99.1%	107,294	3.8%
Inmate Food Contracts	1,094,556	1,302,371	1,302,371	1,074,706	82.5%	(19,850)	(1.8)%
Medical Services	3,560,602	3,606,298	3,606,298	2,651,903	73.5%	(908,699)	(25.5)%
Other Judicial Fees	273,436	375,822	373,950	290,542	77.7%	17,106	6.3%
Other Professional	4,361,900	4,807,163	5,220,511	4,393,418	84.2%	31,517	0.7%
Property & Casualty Insurance	-	725,000	725,000	-	-	-	-
<b>Total Professional Services</b>	<b>12,111,767</b>	<b>13,762,239</b>	<b>14,182,719</b>	<b>11,339,136</b>	<b>80.0%</b>	<b>(772,632)</b>	<b>(6.4)%</b>
<b>Social Service</b>							
Child Support Obligation	1,645,539	2,587,955	2,587,955	2,047,756	79.1%	402,218	24.4%
Mandated Share Obligation	1,148,340	2,494,280	2,464,280	2,395,989	97.2%	1,247,649	108.6%
Other Social Services	650,679	931,312	857,312	600,000	70.0%	(50,679)	(7.8)%
Soldiers Relief Allowance	460,164	800,000	800,000	439,265	54.9%	(20,900)	(4.5)%
<b>Total Social Service</b>	<b>3,904,721</b>	<b>6,813,547</b>	<b>6,709,547</b>	<b>5,483,010</b>	<b>81.7%</b>	<b>1,578,289</b>	<b>40.4%</b>
<b>Operating Transfers</b>							
Capital Fund Transfers	2,350,000	2,395,000	2,335,000	2,335,000	100.0%	(15,000)	(0.6)%
Debt Service Transfers	2,556,435	2,560,638	2,560,638	2,560,638	100.0%	4,203	0.2%
Investment Income Transfers	200,450	520,000	520,000	314,392	60.5%	113,942	56.8%
Operating Subsidies	1,599,310	1,807,398	1,966,006	1,966,006	100.0%	366,696	22.9%
Other Cash Transfers	6,217,833	9,763,371	14,251,550	14,049,435	98.6%	7,831,602	126.0%
<b>Total Operating Transfers</b>	<b>12,924,028</b>	<b>17,046,407</b>	<b>21,633,194</b>	<b>21,225,470</b>	<b>98.1%</b>	<b>8,301,443</b>	<b>64.2%</b>
<b>TOTAL EXPENSE/ENCUM.</b>	<b>113,314,909</b>	<b>154,693,977</b>	<b>159,226,153</b>	<b>123,810,599</b>	<b>77.8%</b>	<b>10,495,689</b>	<b>9.3%</b>

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

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