



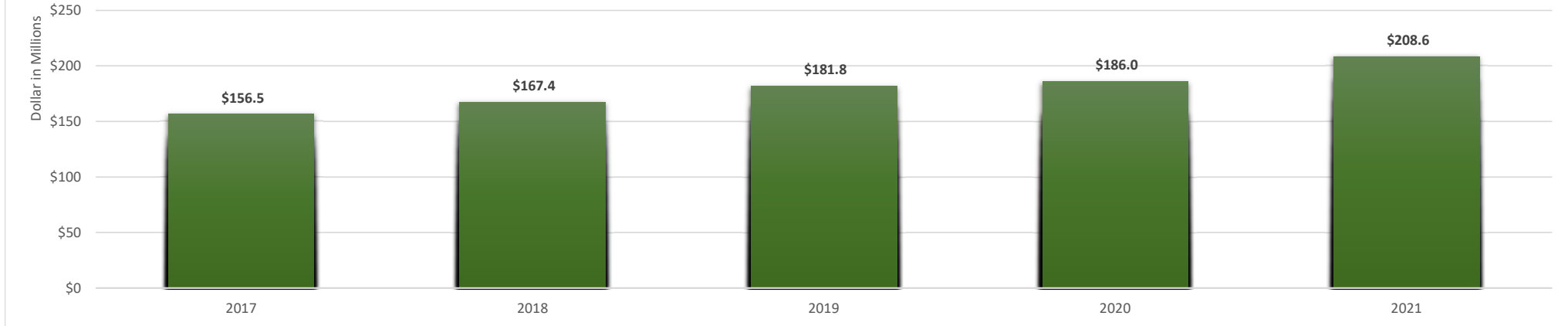
**General Fund Financial Summary
December 31, 2021**

| Main Account Category | 2020 Actuals 12/31/2020 | 2021 Adopted Budget | 2021 Current Budget | 2021 Current Budget through December | 2021 Actuals 12/31/2021 | Actuals v. Budget \$ December | % of Budget Attained | % of Budget Expired | % Over/(Under) v. Budget | 2020-2021 Actuals \$ Change | 2020-2021 Actuals % Change |
|-------------------------|-------------------------------|---------------------------|---------------------------|--|-------------------------------|-------------------------------------|-------------------------|------------------------|--------------------------------|-----------------------------------|----------------------------------|
| Revenues | | | | | | | | | | | |
| Taxes | \$ 121,149,324 | \$ 113,484,090 | \$ 132,484,090 | \$ 132,484,090 | \$ 137,879,913 | \$ 5,395,823 | 104.1% | 100.0% | 4.1% | \$ 16,730,589 | 13.8% |
| Intergovernmental | 23,023,090 | 20,704,811 | 20,704,811 | 20,704,811 | 25,785,573 | 5,080,762 | 124.5% | 100.0% | 24.5% | 2,762,483 | 12.0% |
| Charges for Services | 17,740,486 | 17,225,418 | 17,225,418 | \$ 17,225,418 | 19,788,896 | 2,563,478 | 114.9% | 100.0% | 14.9% | 2,048,410 | 11.5% |
| Investment Income | 10,872,293 | 7,422,249 | 7,422,249 | 7,422,249 | 7,670,582 | 248,333 | 103.3% | 100.0% | 3.3% | (3,201,712) | -29.4% |
| Other Financing | 11,540,629 | 10,193,441 | 17,306,815 | \$ 17,306,815 | 15,835,457 | (1,471,358) | 91.5% | 100.0% | -8.5% | 4,294,828 | 37.2% |
| Miscellaneous | 1,650,531 | 1,522,139 | 1,522,139 | 1,522,139 | 1,676,978 | 154,839 | 110.2% | 100.0% | 10.2% | 26,448 | 1.6% |
| Total Revenues | \$ 185,976,352 | \$ 170,552,148 | \$ 196,665,522 | \$ 196,665,522 | \$ 208,637,399 | \$ 11,971,877 | 106.1% | 100.0% | 6.1% | \$ 22,661,047 | 12.2% |
| Expense | | | | | | | | | | | |
| Personnel Services | \$ 105,954,426 | \$ 106,173,331 | \$ 110,760,397 | \$ 110,760,397 | \$ 107,752,065 | \$ (3,008,332) | 97.3% | 100.0% | -2.7% | \$ 1,797,639 | 1.7% |
| Operating Expenses | 9,302,031 | 13,992,985 | 12,736,933 | \$ 12,736,933 | 9,539,995 | (3,196,938) | 74.9% | 100.0% | -25.1% | 237,964 | 2.6% |
| Professional Services | 22,064,591 | 23,536,208 | 31,045,251 | \$ 31,045,251 | 21,178,050 | (9,867,201) | 68.2% | 100.0% | -31.8% | (886,541) | -4.0% |
| Operating Transfers Out | 43,314,370 | 26,373,777 | 39,041,103 | \$ 39,041,103 | 35,492,385 | (3,548,718) | 90.9% | 100.0% | -9.1% | (7,821,986) | -18.1% |
| Capital Outlays | 3,718,330 | 475,847 | 2,763,990 | \$ 2,763,990 | 1,333,003 | (1,430,987) | 48.2% | 100.0% | -51.8% | (2,385,327) | -64.2% |
| Total Expenses | \$ 184,353,750 | \$ 170,552,148 | \$ 196,347,673 | \$ 196,347,674 | \$ 175,295,498 | \$ (21,052,176) | 89.3% | 100.0% | -10.7% | \$ (9,058,252) | -4.9% |

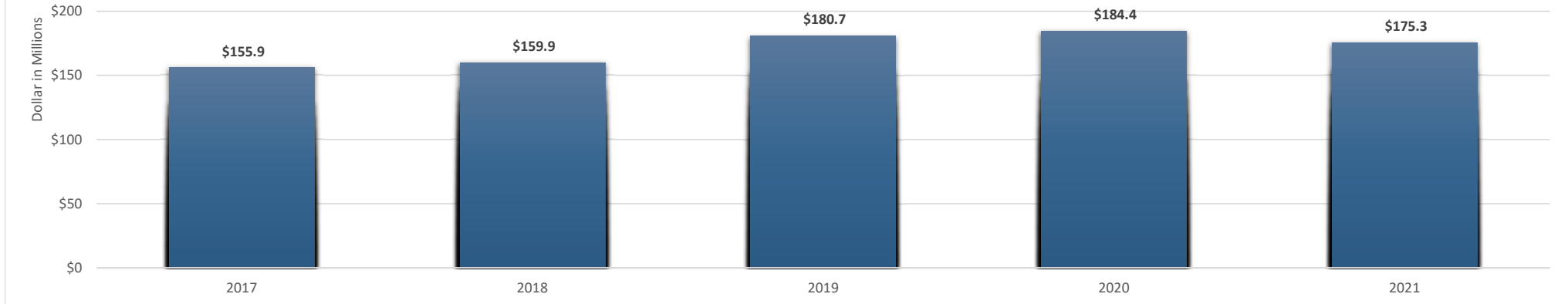


General Fund Financial Summary December 31, 2021

Historical Revenues YTD through December



Historical Expenses YTD through December





General Fund Financial Summary December 31, 2021

Revenues

Taxes:

This category includes Sales Tax, Property Tax and Property Transfer Tax. The current budget is set at \$132,484,090 with \$137,879,913 or 104.1% of the current budget actually received. This category is up \$16,730,589 or 13.8% due to increases in Sales and Property Tax. Sales Tax collected through this month totaled \$114,564,432 which is an increase of \$12,710,028 above 2020 actuals. Property Tax is up \$1,800,423 from 2020 based on increased rates in 2021 which include new tax valuations. The tax category is currently \$5,395,823 or 4.1% ahead of the monthly budget.

Intergovernmental:

Includes Local Government Fund, State Public Defender, State Casino Revenue, Homestead & Rollbacks and State Assigned Counsel among others. The current budget is set at \$20,704,811 with \$25,785,573 received or 124.5% of the current budget. This amount is up \$2,762,483 or 12.0% from 2020 due to State Public Defender, State Casino and Local Government Fund revenue. This category is currently \$5,080,762 or 24.5% ahead of the monthly budget.

Charges for Services:

Includes Indirect Costs and several other County fees which include Auditor, Conveyance, Treasurer, Recorder and Clerk of Courts. These show an increase of \$2,048,410 or 11.5% for the year. This is due to increases in Indirect Costs as well as Conveyance and Recorder Fees. This category is currently \$2,563,478 or 14.9% ahead of the monthly budget.

Investment Income:

Investment Income revenue is currently budgeted at \$7,422,249 with actual revenues of \$7,670,582 or 103.3% of the budget. This category is currently \$3,201,712 or 29.4% below prior year actuals. However, this category is 3.3% above budget. Star Ohio overnight yields are currently 0.09% while they were 0.14% at this time a year ago. Investment income receipts are expected to produce decreased collections in 2021 based upon reinvestment at lower rates of return.

Other Financing:

These revenues are comprised of Inter-Departmental Agreements, Human Service Levy Interfund Transfer and Other Cash Transfers. This category is up \$4,294,828 or 37.2% from 2020 based on Repayment of Interfund Loans. This category is currently \$1,471,385 or 8.5% behind the monthly budget due to Inter Departmental Agreements budget exceeding actual revenues.

Miscellaneous:

This category includes Court Fines & Costs, State Fines & Costs, Office Rentals and Facility Rental. Miscellaneous is ahead \$26,448 or 1.6% when compared to 2020. This category is currently \$154,839 or 10.2% ahead of the monthly budget for 2021.



General Fund Financial Summary December 31, 2021

Expenses

Personnel Services:

Personnel Services incorporate Salary and Fringe Benefits that include Elected Officials, Statutory Board Members, Regular Salaries, Overtime, Termination Pay, FICA, health and life insurance, OPERS retirement costs, unemployment and workers' compensation. Twenty-six salary and twenty-six hourly payrolls have been disbursed through December 31, 2021. Personnel Services have increased \$1,797,639 or 1.7% from 2020 actuals. 2020 included 53 pay cycles while 2021 includes 52 pay cycles through the month of December. An average weekly payroll expense is \$2,072,155. This category has expensed \$3,008,332 or 2.7% less than the monthly budget for 2021. \$1.4 million was provided to the budget in April for a General Fund salary increase. This increase was calculated as 2.5% for the remaining seven months of 2021.

Operating Expenses:

Operating Expenses include a variety of expenses for General Fund departments such as Utilities (Electricity & Gas), Maintenance & Repair, Operating Supplies, Taxes & Assessments and Payments to Local Governments. This category is up \$237,964 or 2.6%. This is due to Administration Fees to the State and payments to Local Governments based on increased Sales Tax revenues as well as Electricity costs. Operating expenses are running \$3,196,938 or 25.1% behind the 2021 monthly budget. \$3.8 million was restored in April to the General Fund operating budget. The 2021 budget originally had a 3.0% cut from operating expenses based on concerns related to COVID-19. Following a review of economic conditions and revenue sources the determination was made to restore the cut.

Professional Services:

Professional Services include appropriations for Assigned Counsel, Inmate Food Contracts, Medical Services, Other Judicial Service Fees, Other Professional and Property & Casualty Insurance. This category has decreased \$886,541 or 4.0% based on lower expenses in Other Medical Services and Computer Software Maintenance Contracts in 2021. Professional Services expenses are currently \$9,867,201 or 31.8% below the 2021 monthly budget.

Operating Transfers Out:

This category encompasses Capital Interfund Transfers, Debt Service Transfers, Investment Income Transfers (Solid Waste Enterprise Fund), Operating Subsidy Transfers and Other Cash Transfers. This category is down \$7,821,986 or 18.1% due to a decrease in Inception of Interfund Loans and Other Cash Transfers in 2021. The current budget is set at \$39,041,103 with actual expenses of \$35,492,385 or 90.9%. This category is currently running \$3,548,718 or 9.1% behind the 2021 monthly budget.

Capital Outlays:

Capital Outlays include Data Processing Equipment - Hardware, Vehicles, Major Software Systems and Other Operating Equipment. This category is down \$2,385,327 or 64.2% due to decreases in Major Software Systems, Vehicles and Office Furniture. The 2021 Capital Outlays monthly budget through December is set at \$2,763,390 with actuals coming in \$1,430,987 or 48.2% below at \$1,333,003.