



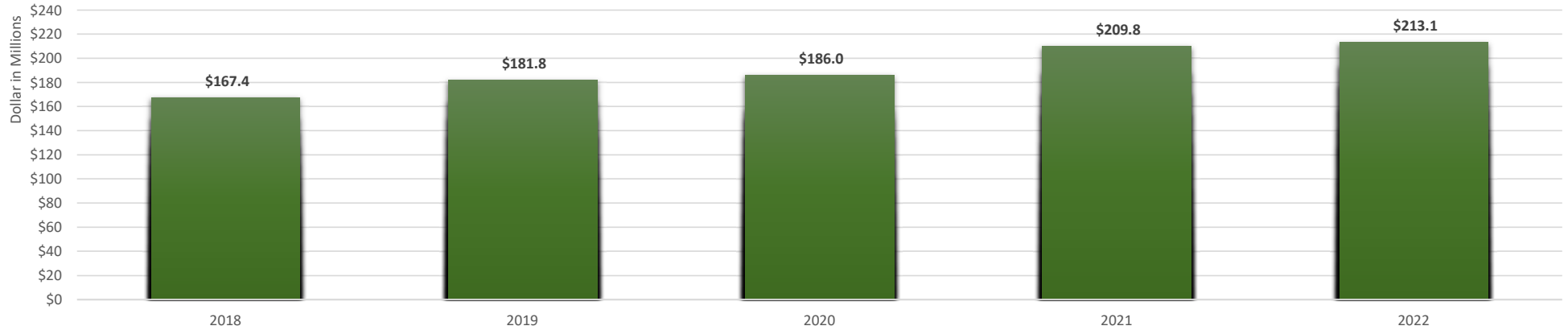
**General Fund Financial Summary
December 31, 2022**

Main Account Category	2021 Actuals 12/31/2021	2022 Adopted Budget	2022 Current Budget	2022 Current Budget through December	2022 Actuals 12/31/2022	Actuals v. Budget \$ December	% of Budget Attained	% of Budget Expired	% Over/(Under) v. Budget	2021-2022 Actuals \$ Change	2021-2022 Actuals % Change
Revenues											
Taxes	\$ 137,915,647	\$ 130,859,090	\$ 137,426,170	\$ 137,426,170	\$ 144,205,677	\$ 6,779,507	104.9%	100.0%	4.9%	\$ 6,290,029	4.6%
Intergovernmental	25,785,573	25,383,305	25,384,005	25,384,005	28,270,575	2,886,570	111.4%	100.0%	11.4%	2,485,002	9.6%
Charges for Services	19,753,162	17,714,986	17,714,986	17,714,986	20,214,447	2,499,461	114.1%	100.0%	14.1%	461,286	2.3%
Investment Income	8,267,724	5,732,272	6,232,272	6,232,272	7,765,633	1,533,361	124.6%	100.0%	24.6%	(502,091)	-6.1%
Other Financing	16,502,812	9,720,695	9,720,695	9,720,695	11,192,481	1,471,786	115.1%	100.0%	15.1%	(5,310,331)	-32.2%
Miscellaneous	1,616,032	1,505,166	1,505,166	1,505,166	1,462,775	(42,391)	97.2%	100.0%	-2.8%	(153,257)	-9.5%
Total Revenues	\$ 209,840,950	\$ 190,915,514	\$ 197,983,294	\$ 197,983,294	\$ 213,111,589	\$ 15,128,295	107.6%	100.0%	7.6%	\$ 3,270,638	1.6%
Expense											
Personnel Services	\$ 107,771,969	\$ 116,671,323	\$ 118,975,036	\$ 118,975,036	\$ 115,650,613	\$ (3,324,423)	97.2%	100.0%	-2.8%	\$ 7,878,644	7.3%
Operating Expenses	9,539,995	15,752,481	12,877,612	12,877,612	10,269,204	(2,608,408)	79.7%	100.0%	-20.3%	729,209	7.6%
Professional Services	21,178,050	26,724,287	33,593,034	33,593,034	23,784,671	(9,808,363)	70.8%	100.0%	-29.2%	2,606,621	12.3%
Operating Transfers Out	62,177,748	29,830,286	56,981,504	56,981,504	56,746,578	(234,926)	99.6%	100.0%	-0.4%	(5,431,170)	-8.7%
Capital Outlays	1,333,003	1,937,137	4,921,846	4,921,846	3,613,812	(1,308,035)	73.4%	100.0%	-26.6%	2,280,809	171.1%
Total Expenses	\$ 202,000,765	\$ 190,915,514	\$ 227,349,031	\$ 227,349,032	\$ 210,064,878	\$ (17,284,154)	92.4%	100.0%	-7.6%	\$ 8,064,113	4.0%

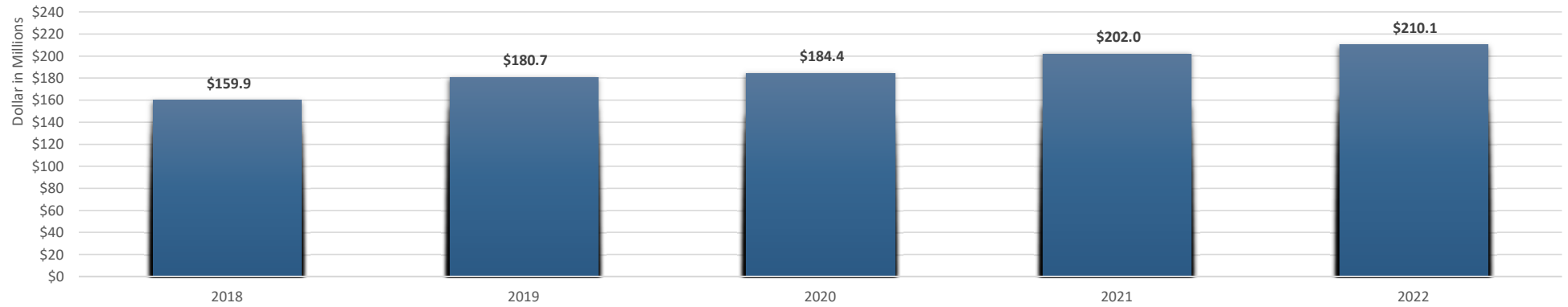


General Fund Financial Summary December 31, 2022

Historical Revenues YTD through December



Historical Expenses YTD through December





General Fund Financial Summary December 31, 2022

Revenues

Taxes:

This category includes Sales Tax, Property Tax and Property Transfer Tax. The current budget is set at \$137,426,170 with \$144,205,677 or 104.9% of the current budget actually received. This category is up \$6,290,029 or 4.6%. Sales Tax collected through this month totaled \$120,531,578 which is an increase of \$5,967,146 or 5.2% above 2021 actuals. The tax category is currently \$6,779,507 or 4.9% 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 \$25,384,005 with \$28,270,575 received or 111.4% of the current budget. This amount is up \$2,485,002 or 9.6% from 2021 due to State Public Defender, State Assigned Counsel and Local Government Fund revenue. This category is currently \$2,886,570 or 11.4% 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 \$461,286 or 2.3% for the year. This is due to an increase in Indirect Cost receipts in 2022. This category is currently \$2,499,461 or 14.1% ahead of the monthly budget.

Investment Income:

Investment Income revenue is currently budgeted at \$6,232,272 with \$7,765,633 or 124.6% in actuals in 2022. Star Ohio overnight yields are currently 4.48% while they were 0.09% at this time a year ago. Investment income receipts were expected to produce lower collections in 2022 than in 2021 based upon reinvestment at decreased 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 down \$5,310,331 or 32.2% from 2021 based on decreases in Repayment of Interfund Loans and Human Service Levy Interfund Transfers. This category is currently \$1,471,786 or 15.1% ahead of the monthly budget.

Miscellaneous:

This category includes Court Fines & Costs, State Fines & Costs, Office Rentals and Facility Rental. Miscellaneous is behind \$153,257 or 9.5% when compared to 2021 due to Refunds and Court Fines & Costs. This category is currently \$42,391 or 2.8% behind the monthly budget for 2022.



General Fund Financial Summary December 31, 2022

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, 2022. Personnel Services have increased \$7,878,644 or 7.3% from 2021 actuals. 2021 included 52 pay cycles while 2022 also includes 52 pay cycles through the month of December. An average weekly payroll expense is currently \$2,224,050, while in 2021 the amount was \$2,072,155. This category has expensed \$3,324,423 or 2.8% less than the monthly budget for 2022.

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 \$729,209 or 7.6% due to Gas, Payments to Local Governments and Supplies. Operating expenses are running \$2,608,408 or 20.3% behind the 2022 monthly budget.

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 increased \$2,606,621 or 12.3% based on higher expenses in Consultant Services, Assigned Counsel and Computer Software Maintenance Contracts in 2022. Professional Services expenses are currently \$9,808,363 or 29.2% behind the 2022 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 \$5,431,170 or 8.7% due to a decrease in Other Cash Transfers in 2022. The current budget is set at \$56,981,504 with actual expenses of \$56,746,578 or 99.6%. This category is currently running \$234,926 or 0.4% behind the 2022 monthly budget.

Capital Outlays:

Capital Outlays include Data Processing Equipment - Hardware, Vehicles, Major Software Systems and Other Operating Equipment. This category is up \$2,280,809 due to increases in Major Software Systems, Data Processing Equipment Hardware and Other Operating Equipment. The 2022 Capital Outlays monthly budget through December is set at \$4,921,846 with actuals coming in \$1,308,035 or 26.6% behind budget at \$3,613,812.