



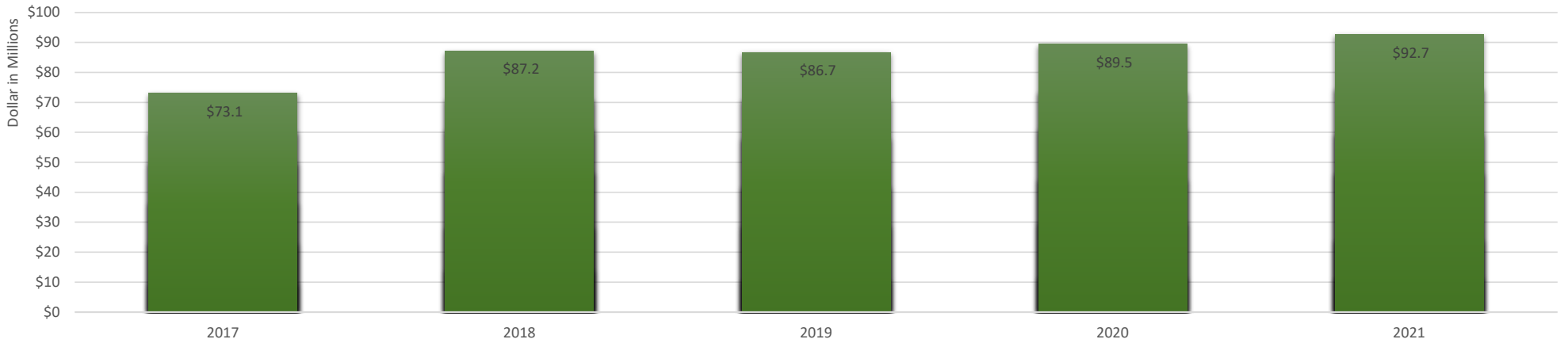
**General Fund Financial Summary  
June 30, 2021**

Main Account Category	2020 Actuals 6/30/2020	2021 Adopted Budget	2021 Current Budget	2021 Current		Actuals v. Budget \$ June	% of Budget Attained	% of Budget Expired	% Over/(Under) v. Budget	2020-2021 Actuals \$ Change	2020-2021 Actuals % Change
				Monthly Budget for June	2021 Actuals 6/30/2021						
<b>Revenues</b>											
Taxes	\$ 60,247,030	\$ 113,484,090	\$ 113,484,090	\$ 56,742,045	\$ 67,046,952	\$ 10,304,907	59.1%	50.0%	9.1%	\$ 6,799,922	11.3%
Intergovernmental	10,509,798	20,704,811	20,704,811	\$ 10,352,406	10,223,304	(129,102)	49.4%	50.0%	-0.6%	(286,494)	-2.7%
Charges for Services	9,354,435	17,225,418	17,225,418	\$ 8,612,709	7,410,140	(1,202,569)	43.0%	50.0%	-7.0%	(1,944,294)	-20.8%
Investment Income	5,109,199	7,422,249	7,422,249	\$ 3,711,125	3,090,730	(620,395)	41.6%	50.0%	-8.4%	(2,018,469)	-39.5%
Other Financing	3,343,231	10,193,441	12,982,124	\$ 6,491,062	3,963,821	(2,527,241)	30.5%	50.0%	-19.5%	620,590	18.6%
Miscellaneous	966,816	1,522,139	1,522,139	\$ 761,070	961,341	200,271	63.2%	50.0%	13.2%	(5,474)	-0.6%
<b>Total Revenues</b>	<b>\$ 89,530,508</b>	<b>\$ 170,552,148</b>	<b>\$ 173,340,831</b>	<b>\$ 86,670,417</b>	<b>\$ 92,696,288</b>	<b>\$ 6,025,871</b>	<b>53.5%</b>	<b>50.0%</b>	<b>3.5%</b>	<b>\$ 3,165,780</b>	<b>3.5%</b>
<b>Expense</b>											
Personnel Services	\$ 50,024,772	\$ 106,173,331	\$ 109,490,492	\$ 54,745,246	\$ 48,943,667	\$ (5,801,579)	44.7%	50.0%	-5.3%	\$ (1,081,105)	-2.2%
Operating Expenses	5,011,588	13,992,985	15,942,693	\$ 7,971,347	5,860,668	(2,110,679)	36.8%	50.0%	-13.2%	849,080	16.9%
Professional Services	11,481,019	23,536,208	27,780,071	\$ 13,890,035	10,732,126	(3,157,909)	38.6%	50.0%	-11.4%	(748,893)	-6.5%
Operating Transfers Out	17,678,880	26,373,777	29,695,513	\$ 14,847,757	17,626,202	2,778,445	59.4%	50.0%	9.4%	(52,677)	-0.3%
Capital Outlays	1,230,968	475,847	1,872,304	\$ 936,152	578,285	(357,867)	30.9%	50.0%	-19.1%	(652,683)	-53.0%
<b>Total Expenses</b>	<b>\$ 85,427,227</b>	<b>\$ 170,552,148</b>	<b>\$ 184,781,072</b>	<b>\$ 92,390,537</b>	<b>\$ 83,740,949</b>	<b>\$ (8,649,588)</b>	<b>45.3%</b>	<b>50.0%</b>	<b>-4.7%</b>	<b>\$ (1,686,278)</b>	<b>-2.0%</b>

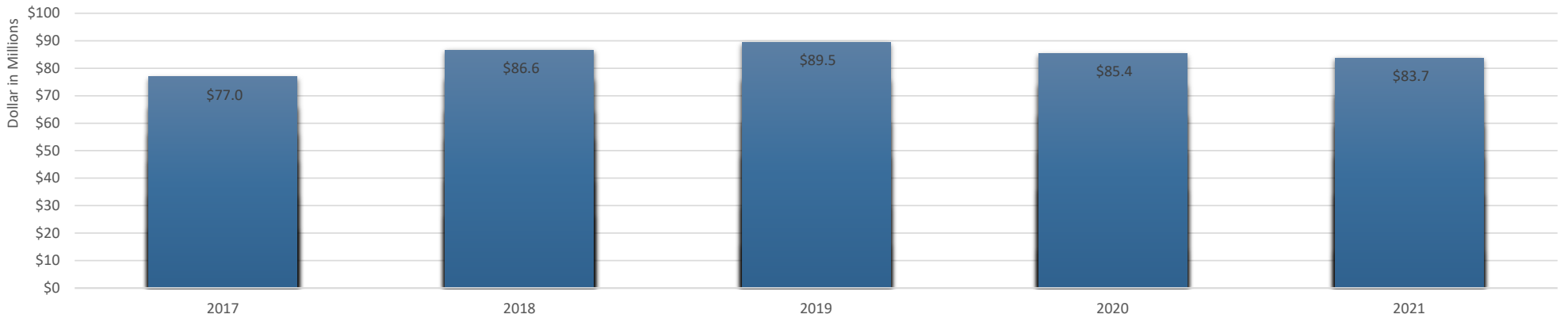


## General Fund Financial Summary June 30, 2021

### Historical Revenues YTD through June



### Historical Expenses YTD through June





## General Fund Financial Summary June 30, 2021

### Revenues

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#### **Taxes:**

This category includes Sales Tax, Property Tax and Property Transfer Tax. The current budget is set at \$113,484,090 with \$67,046,952 or 59.1% of the current budget actually received. This category is up \$6,799,922 or 11.3% due to increases in Sales and Property Tax. Sales Tax collected through this month totaled \$55,624,527 which is an increase of \$5,135,587 above 2020 actuals. The tax category is currently \$10,304,907 or 9.1% ahead of the monthly budget which is attributed to semiannual property tax collections.

#### **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 \$10,223,304 received or 49.4% of the current budget. This amount is down \$286,494 or 2.7% from 2020 due to a decrease in State Assigned Counsel revenue. This category is currently \$129,102 or 0.6% behind 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 a decrease of \$1,944,294 or 20.8% for the year. This is due to the timing of Indirect Costs. This category is currently \$1,202,569 or 7.0% behind the monthly budget.

#### **Investment Income:**

Investment Income revenue is currently budgeted at \$7,422,249 with actual revenues of \$3,090,730 or 41.6% of the budget. This category is currently \$2,018,469 or 39.5% below prior year actuals. May, 2021 Investment Income that would normally post during June of 2021 will post in July of 2021. Star Ohio overnight yields are currently 0.08% while they were 0.55% 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 \$620,590 or 18.6% from 2020 due to Repayment of Interfund Loans. This category is currently \$2,527,241 or 19.5% behind the monthly budget.

#### **Miscellaneous:**

This category includes Court Fines & Costs, State Fines & Costs, Office Rentals and Facility Rental. Miscellaneous is down \$5,474 or 0.6% when compared to 2020. This category is currently \$200,271 or 13.2% ahead of the monthly budget for 2021.



## General Fund Financial Summary June 30, 2021

### Expenses

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#### **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. Twelve salary and thirteen hourly payrolls have been disbursed through June 30, 2021. Personnel Services have decreased \$1,081,105 or 2.2% from 2020 actuals. 2020 included 26 pay cycles while 2021 includes 25 pay cycles through the month of June. An average weekly payroll expense is \$1,957,747. This category has expensed \$5,801,579 or 5.3% 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 \$849,080 or 16.9%. This is due to an increase in Payment to Local Governments. Operating expenses are running \$2,110,679 or 13.2% 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 \$748,893 or 6.5% based on lower expenses in Assigned Counsel, Computer Software Maintenance Contracts and Security Services thus far in 2021. Professional Service expenses are currently \$3,157,909 or 11.4% 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 \$52,677 or 0.3%. The current budget is set at \$29,695,513 with actual expenses of \$17,626,202 or 59.4%. This category is currently running \$2,778,445 or 9.4% ahead of 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 \$652,683 or 53.0% due to decreases in Data Processing Equipment Hardware, Vehicles and Major Software Systems. The 2021 Capital Outlays monthly budget through June is set at \$936,152 with actuals coming in \$357,867 or 19.1% below at \$578,285.