



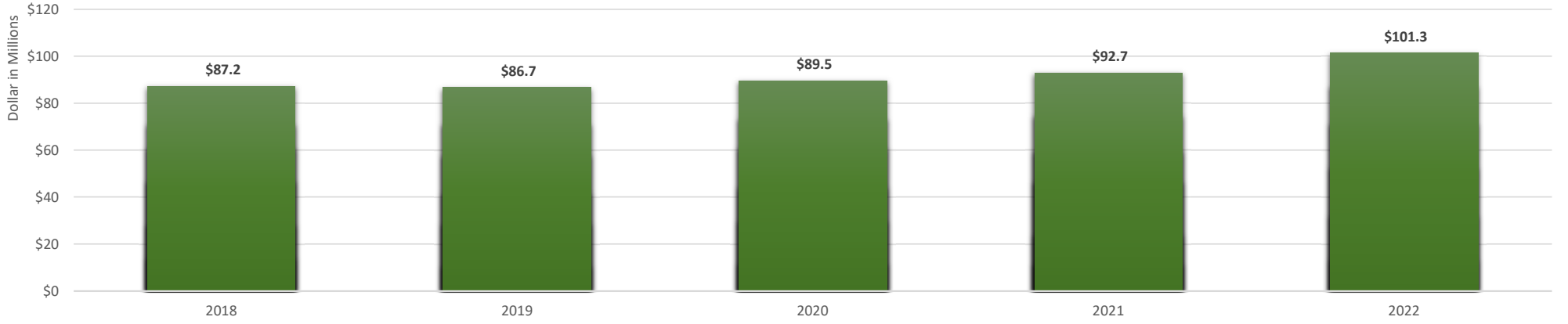
**General Fund Financial Summary  
June 30, 2022**

| Main Account Category   | 2021<br>Actuals<br>6/30/2021 | 2022<br>Adopted<br>Budget | 2022<br>Current<br>Budget | 2022 Current<br>Budget through<br>June | 2022<br>Actuals<br>6/30/2022 | Actuals v.<br>Budget \$ June | % of Budget<br>Attained | % of Budget<br>Expired | %<br>Over/(Under)<br>v. Budget | 2021-2022<br>Actuals \$<br>Change | 2021-2022<br>Actuals %<br>Change |
|-------------------------|------------------------------|---------------------------|---------------------------|--|------------------------------|------------------------------|-------------------------|------------------------|--------------------------------|-----------------------------------|----------------------------------|
| <b>Revenues</b>         |                              |                           |                           |  |                              |                              |                         |                        |                                |                                   |                                  |
| Taxes                   | \$ 67,046,952                | \$ 130,859,090            | \$ 130,859,090            | \$ 65,429,545                          | \$ 71,001,751                | \$ 5,572,206                 | 54.3%                   | 50.0%                  | 4.3%                           | \$ 3,954,799                      | 5.9%                             |
| Intergovernmental       | 10,223,304                   | 25,383,305                | 25,384,005                | 12,692,003                             | 13,864,709                   | 1,172,706                    | 54.6%                   | 50.0%                  | 4.6%                           | 3,641,405                         | 35.6%                            |
| Charges for Services    | 7,410,140                    | 17,714,986                | 17,714,986                | 8,857,493                              | 9,000,039                    | 142,546                      | 50.8%                   | 50.0%                  | 0.8%                           | 1,589,898                         | 21.5%                            |
| Investment Income       | 3,090,730                    | 5,732,272                 | 5,732,272                 | 2,866,136                              | 2,419,117                    | (447,019)                    | 42.2%                   | 50.0%                  | -7.8%                          | (671,613)                         | -21.7%                           |
| Other Financing         | 3,963,821                    | 9,720,695                 | 9,720,695                 | 4,860,348                              | 4,158,070                    | (702,278)                    | 42.8%                   | 50.0%                  | -7.2%                          | 194,249                           | 4.9%                             |
| Miscellaneous           | 961,341                      | 1,505,166                 | 1,505,166                 | 752,583                                | 840,677                      | 88,094                       | 55.9%                   | 50.0%                  | 5.9%                           | (120,665)                         | -12.6%                           |
| <b>Total Revenues</b>   | <b>\$ 92,696,288</b>         | <b>\$ 190,915,514</b>     | <b>\$ 190,916,214</b>     | <b>\$ 95,458,108</b>                   | <b>\$ 101,284,363</b>        | <b>\$ 5,826,255</b>          | <b>53.1%</b>            | <b>50.0%</b>           | <b>3.1%</b>                    | <b>\$ 8,588,074</b>               | <b>9.3%</b>                      |
| <b>Expense</b>          |                              |                           |                           |  |                              |                              |                         |                        |                                |                                   |                                  |
| Personnel Services      | \$ 49,003,530                | \$ 116,671,323            | \$ 117,015,730            | \$ 58,507,865                          | \$ 52,635,849                | \$ (5,872,016)               | 45.0%                   | 50.0%                  | -5.0%                          | \$ 3,632,319                      | 7.4%                             |
| Operating Expenses      | 5,308,148                    | 15,752,481                | 13,675,060                | 6,837,530                              | 5,816,023                    | (1,021,507)                  | 42.5%                   | 50.0%                  | -7.5%                          | 507,875                           | 9.6%                             |
| Professional Services   | 8,634,360                    | 26,724,287                | 32,124,333                | 16,062,166                             | 11,067,288                   | (4,994,878)                  | 34.5%                   | 50.0%                  | -15.5%                         | 2,432,927                         | 28.2%                            |
| Operating Transfers Out | 17,626,202                   | 29,830,286                | 35,343,555                | 17,671,778                             | 24,697,910                   | 7,026,132                    | 69.9%                   | 50.0%                  | 19.9%                          | 7,071,707                         | 40.1%                            |
| Capital Outlays         | 197,120                      | 1,937,137                 | 4,983,074                 | 2,491,537                              | 1,519,700                    | (971,837)                    | 30.5%                   | 50.0%                  | -19.5%                         | 1,322,580                         | 671.0%                           |
| <b>Total Expenses</b>   | <b>\$ 80,769,361</b>         | <b>\$ 190,915,514</b>     | <b>\$ 203,141,752</b>     | <b>\$ 101,570,876</b>                  | <b>\$ 95,736,769</b>         | <b>\$ (5,834,107)</b>        | <b>47.1%</b>            | <b>50.0%</b>           | <b>-2.9%</b>                   | <b>\$ 14,967,408</b>              | <b>18.5%</b>                     |

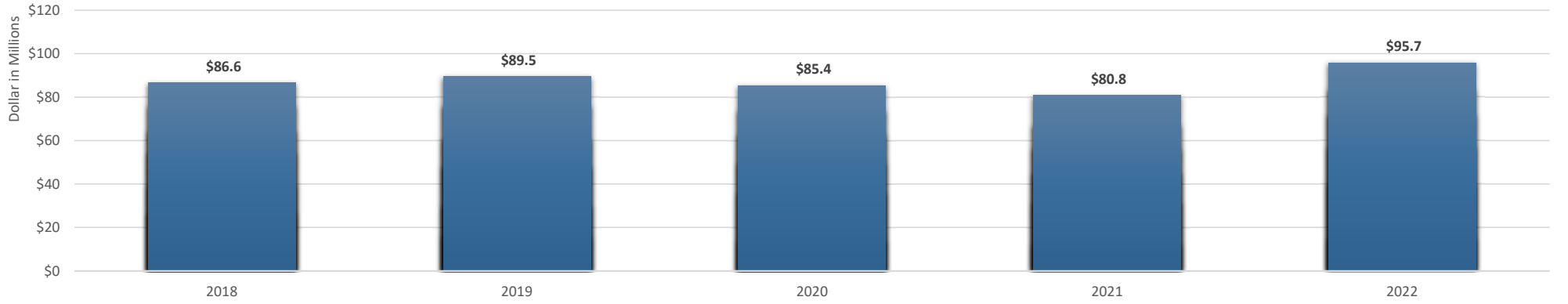


## General Fund Financial Summary June 30, 2022

### Historical Revenues YTD through June



### Historical Expenses YTD through June





## General Fund Financial Summary June 30, 2022

### Revenues

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#### **Taxes:**

This category includes Sales Tax, Property Tax and Property Transfer Tax. The current budget is set at \$130,859,090 with \$71,001,751 or 54.3% of the current budget actually received. This category is up \$3,954,799 or 5.9%. Sales Tax collected through this month totaled \$58,947,583 which is an increase of \$3,879,301 or 7.0% above 2021 actuals. The tax category is currently \$5,572,206 or 4.3% 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 \$13,864,709 received or 54.6% of the current budget. This amount is up \$3,641,405 or 35.6% from 2021 due to State Public Defender, State Assigned Counsel and State Casino revenue. This category is currently \$1,172,706 or 4.6% 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 \$1,589,898 or 21.5% for the year. This is due to increases in Indirect Costs (timing of collection), Homestead Exemption Admin Fees and Inmate Telephone Services. This category is currently \$142,546 or 0.8% ahead of the monthly budget.

#### **Investment Income:**

Investment Income revenue is currently budgeted at \$5,732,272 with \$2,419,117 or 42.2% in actuals so far in 2022. Star Ohio overnight yields are currently 1.48% while they were 0.08% at this time a year ago. Investment income receipts are expected to produce steady collections in 2022 similar to 2021 based upon reinvestment at low 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 \$194,249 or 4.9% from 2021 based on increases to Inter-Departmental Agreements and Repayment of Interfund Loans. This category is currently \$702,278 or 7.2% behind the monthly budget.

#### **Miscellaneous:**

This category includes Court Fines & Costs, State Fines & Costs, Office Rentals and Facility Rental. Miscellaneous is behind \$120,665 or 12.6% when compared to 2021 due to a decrease in the County Card Receipts Holding Account and Court Fines & Costs. This category is currently \$88,094 or 5.9% ahead of the monthly budget for 2022.



## General Fund Financial Summary June 30, 2022

### 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, 2022. Personnel Services have increased \$3,632,319 or 7.4% from 2021 actuals. 2021 included 25 pay cycles while 2022 also includes 25 pay cycles through the month of June. An average weekly payroll expense is \$2,105,434. This category has expensed \$5,872,016 or 5.0% 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 \$507,875 or 9.6% due to Gas, Payments to Local Governments and Supplies. Operating expenses are running \$1,021,507 or 7.5% 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 \$2,432,927 or 28.2% based on higher expenses in Consultant Services, Assigned Counsel and Computer Software Maintenance Contracts in 2022. Professional Services expenses are currently \$4,994,878 or 15.5% 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 up \$7,071,707 or 40.1% due to increased Other Cash Transfers and Capital Interfund Transfers in 2022. These increases include the 2nd Street Land Purchase and Regional Dispatch Center renovation as well as increased allocations to Preschool Promise, Nicholas Residential Treatment Center and Business Services in 2022. The current budget is set at \$35,343,555 with actual expenses of \$24,697,910 or 69.9%. This category is currently running \$7,026,132 or 19.9% ahead of 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 \$1,322,580 due to increases in Major Software Systems, Data Processing Equipment Hardware and Vehicles. The 2022 Capital Outlays monthly budget through June is set at \$2,491,537 with actuals coming in \$971,837 or 19.5% behind at \$1,519,700.