



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

Main Account Category	2021 Actuals 3/31/2021	2022 Adopted Budget	2022 Current Budget	2022 Current		Actuals v. Budget \$ March	% of Budget Attained	% of Budget Expired	% Over/(Under) v. Budget	2021-2022 Actuals \$ Change	2021-2022 Actuals % Change
				Budget through March	2022 Actuals 3/31/2022						
<b>Revenues</b>											
Taxes	\$ 35,758,078	\$ 130,859,090	\$ 130,859,090	\$ 32,714,773	\$ 39,150,561	\$ 6,435,788	29.9%	25.0%	4.9%	\$ 3,392,484	9.5%
Intergovernmental	4,412,818	25,383,305	25,383,305	6,345,826	6,412,385	66,559	25.3%	25.0%	0.3%	1,999,568	45.3%
Charges for Services	2,309,298	17,714,986	17,714,986	\$ 4,428,747	2,712,406	(1,716,341)	15.3%	25.0%	-9.7%	403,108	17.5%
Investment Income	1,405,452	5,732,272	5,732,272	1,433,068	796,488	(636,580)	13.9%	25.0%	-11.1%	(608,964)	-43.3%
Other Financing	2,333,740	9,720,695	9,720,695	\$ 2,430,174	3,171,710	741,536	32.6%	25.0%	7.6%	837,970	35.9%
Miscellaneous	522,402	1,505,166	1,505,166	376,292	539,349	163,057	35.8%	25.0%	10.8%	16,946	3.2%
<b>Total Revenues</b>	<b>\$ 46,741,787</b>	<b>\$ 190,915,514</b>	<b>\$ 190,915,514</b>	<b>\$ 47,728,880</b>	<b>\$ 52,782,899</b>	<b>\$ 5,054,019</b>	<b>27.6%</b>	<b>25.0%</b>	<b>2.6%</b>	<b>\$ 6,041,112</b>	<b>12.9%</b>
<b>Expense</b>											
Personnel Services	\$ 23,756,048	\$ 116,671,323	\$ 116,660,556	\$ 29,165,139	\$ 26,583,368	\$ (2,581,771)	22.8%	25.0%	-2.2%	\$ 2,827,320	11.9%
Operating Expenses	2,192,832	15,752,481	14,737,745	3,684,436	3,640,958	(43,478)	24.7%	25.0%	-0.3%	1,448,126	66.0%
Professional Services	3,852,781	26,724,287	31,606,867	\$ 7,901,717	4,893,293	(3,008,424)	15.5%	25.0%	-9.5%	1,040,512	27.0%
Operating Transfers Out	15,416,175	29,830,286	33,441,385	8,360,346	21,932,287	13,571,941	65.6%	25.0%	40.6%	6,516,113	42.3%
Capital Outlays	30,977	1,937,137	4,940,625	\$ 1,235,156	337,399	(897,757)	6.8%	25.0%	-18.2%	306,422	989.2%
<b>Total Expenses</b>	<b>\$ 45,248,812</b>	<b>\$ 190,915,514</b>	<b>\$ 201,387,178</b>	<b>\$ 50,346,794</b>	<b>\$ 57,387,306</b>	<b>\$ 7,040,512</b>	<b>28.5%</b>	<b>25.0%</b>	<b>3.5%</b>	<b>\$ 12,138,493</b>	<b>26.8%</b>

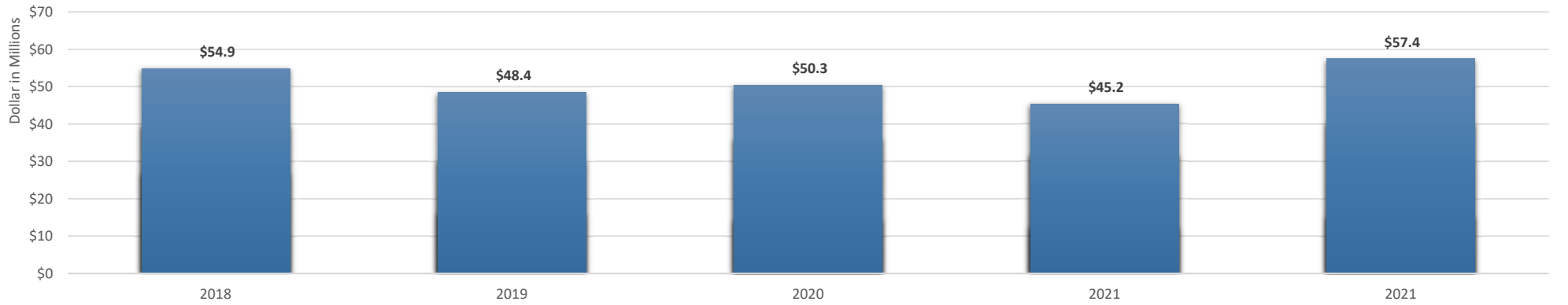


## General Fund Financial Summary March 31, 2022

### Historical Revenues YTD through March



### Historical Expenses YTD through March





## General Fund Financial Summary March 31, 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 \$39,150,561 or 29.9% of the current budget actually received. This category is up \$3,392,484 or 9.5%. Sales Tax collected through this month totaled \$31,072,372 which is an increase of \$2,860,364 or 10.1% above 2021 actuals. The tax category is currently \$6,435,788 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 \$25,383,305 with \$6,412,385 received or 25.3% of the current budget. This amount is up \$1,999,568 or 45.3% from 2021 due to State Public Defender, State Assigned Counsel and Local Government Fund revenue. This category is currently \$66,559 or 0.3% 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 \$403,108 or 17.5% for the year. This is due to increases in Inmate Telephone Services, Board and Care of Prisoners as well as Homestead Exemption Admin fees. This category is currently \$1,716,341 or 9.7% behind the monthly budget.

#### **Investment Income:**

Investment Income revenue is currently budgeted at \$5,732,272 with \$796,488 or 13.9% in actuals so far in 2022. Star Ohio overnight yields are currently 0.36% while they were 0.07% 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 \$837,970 or 35.9% from 2021 based on increases to Inter-Departmental Agreements, Human Service Levy Interfund Transfers and Repayment of Interfund Loans. This category is currently \$741,536 or 7.6% ahead of the monthly budget.

#### **Miscellaneous:**

This category includes Court Fines & Costs, State Fines & Costs, Office Rentals and Facility Rental. Miscellaneous is ahead \$16,946 or 3.2% when compared to 2021 due to an increase in State Fines & Costs. This category is currently \$163,057 or 10.8% ahead of the monthly budget for 2022.



## General Fund Financial Summary March 31, 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. Six salary and six hourly payrolls have been disbursed through March 31, 2022. Personnel Services have increased \$2,827,320 or 11.9% from 2021 actuals. 2021 included 12 pay cycles while 2022 also includes 12 pay cycles through the month of March. An average weekly payroll expense is \$2,215,281. This category has expensed \$2,581,771 or 2.2% 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 \$1,448,126 or 66.0% due to the timing of Payments to Local Governments along with Gas and Other Operating Supplies. Operating expenses are running \$43,478 or 0.3% 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 \$1,040,512 or 27.0% based on higher expenses in Computer Software Maintenance Contracts, Assigned Counsel and Building Maintenance Contracts in 2022. Professional Services expenses are currently \$3,008,424 or 9.5% 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 \$6,516,113 or 42.3% due to increased Other Cash Transfers and Capital Interfund Transfers in 2022. The current budget is set at \$33,441,385 with actual expenses of \$21,932,287 or 65.6%. This category is currently running \$13,571,941 or 40.6% 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 \$306,422 due to increases in Data Processing Equipment Hardware and Other Operating Equipment. The 2022 Capital Outlays monthly budget through March is set at \$1,235,156 with actuals coming in \$897,757 or 18.2% behind at \$337,399.