



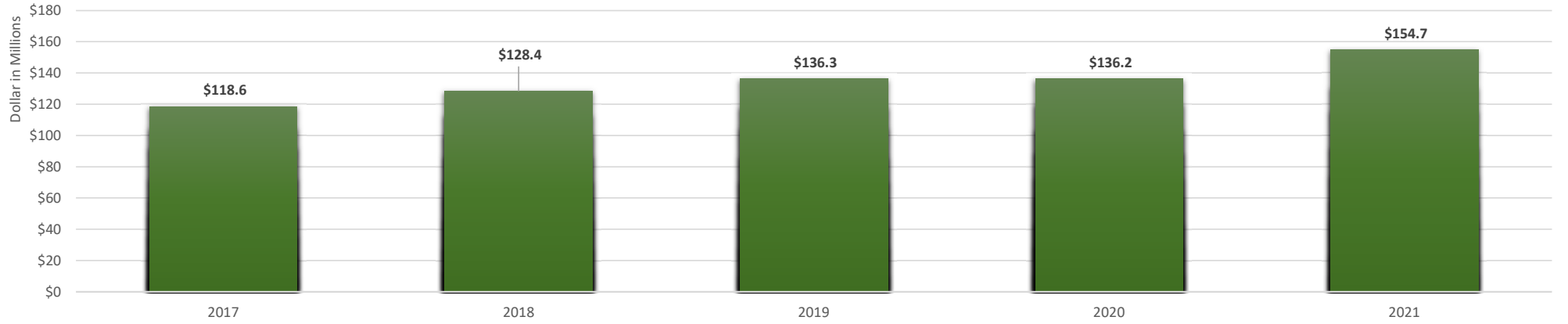
**General Fund Financial Summary
September 30, 2021**

Main Account Category	2020 Actuals 9/30/2020	2021 Adopted Budget	2021 Current Budget	2021 Current Budget through September	2021 Actuals 9/30/2021	Actuals v. Budget \$ September	% of Budget Attained	% of Budget Expired	% Over/(Under) v. Budget	2020-2021 Actuals \$ Change	2020-2021 Actuals % Change
Revenues											
Taxes	\$ 91,614,531	\$ 113,484,090	\$ 113,484,090	\$ 85,113,068	\$ 108,086,082	\$ 22,973,014	95.2%	75.0%	20.2%	\$ 16,471,551	18.0%
Intergovernmental	15,869,929	20,704,811	20,704,811	15,528,608	17,001,213	1,472,605	82.1%	75.0%	7.1%	1,131,284	7.1%
Charges for Services	12,712,964	17,225,418	17,225,418	12,919,064	16,398,478	3,479,414	95.2%	75.0%	20.2%	3,685,515	29.0%
Investment Income	7,380,574	7,422,249	7,422,249	5,566,687	5,637,871	71,184	76.0%	75.0%	1.0%	(1,742,703)	-23.6%
Other Financing	7,291,998	10,193,441	12,982,124	9,736,593	6,461,051	(3,275,542)	49.8%	75.0%	-25.2%	(830,947)	-11.4%
Miscellaneous	1,296,234	1,522,139	1,522,139	1,141,604	1,163,073	21,469	76.4%	75.0%	1.4%	(133,161)	-10.3%
Total Revenues	\$ 136,166,230	\$ 170,552,148	\$ 173,340,831	\$ 130,005,624	\$ 154,747,768	\$ 24,742,144	89.3%	75.0%	14.3%	\$ 18,581,538	13.6%
Expense											
Personnel Services	\$ 76,435,588	\$ 106,173,331	\$ 109,836,580	\$ 82,377,435	\$ 76,254,382	\$ (6,123,053)	69.4%	75.0%	-5.6%	\$ (181,206)	-0.2%
Operating Expenses	7,476,119	13,992,985	14,214,628	\$ 10,660,971	7,408,026	(3,252,945)	52.1%	75.0%	-22.9%	(68,093)	-0.9%
Professional Services	16,463,446	23,536,208	25,692,315	\$ 19,269,236	14,816,676	(4,452,560)	57.7%	75.0%	-17.3%	(1,646,770)	-10.0%
Operating Transfers Out	19,329,202	26,373,777	34,652,656	\$ 25,989,492	25,032,893	(956,599)	72.2%	75.0%	-2.8%	5,703,691	29.5%
Capital Outlays	3,260,551	475,847	1,866,530	\$ 1,399,897	1,155,282	(244,615)	61.9%	75.0%	-13.1%	(2,105,268)	-64.6%
Total Expenses	\$ 122,964,906	\$ 170,552,148	\$ 186,262,709	\$ 139,697,031	\$ 124,667,260	\$ (15,029,772)	66.9%	75.0%	-8.1%	\$ 1,702,354	1.4%

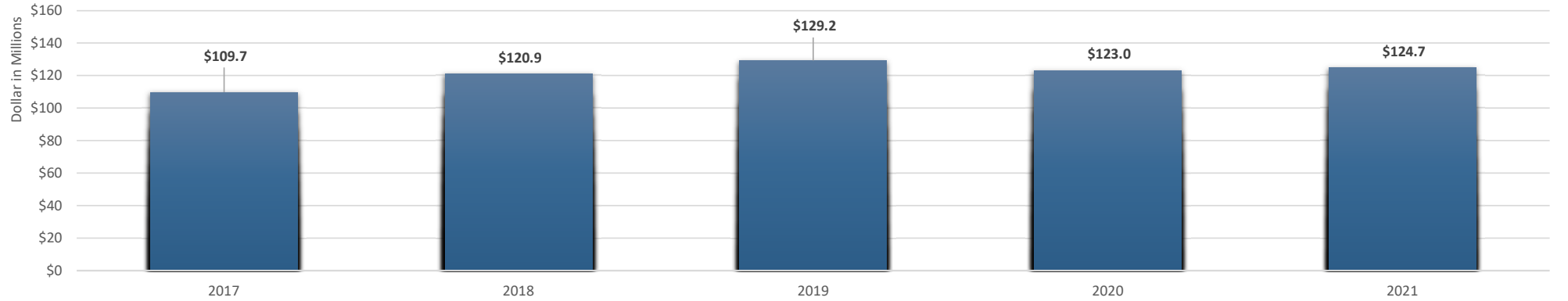


General Fund Financial Summary September 30, 2021

Historical Revenues YTD through September



Historical Expenses YTD through September





General Fund Financial Summary September 30, 2021

Revenues

Taxes:

This category includes Sales Tax, Property Tax and Property Transfer Tax. The current budget is set at \$113,484,090 with \$108,086,082 or 95.2% of the current budget actually received. This category is up \$16,471,551 or 18.0% due to increases in Sales and Property Tax. Sales Tax collected through this month totaled \$85,441,928 which is an increase of \$9,885,392 above 2020 actuals. Property Tax is up \$4,913,188 from 2020 based on increased rates in 2021 which include new tax valuations. The tax category is currently \$22,973,014 or 20.2% 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 \$17,001,213 received or 82.1% of the current budget. This amount is up \$1,131,284 or 7.1% from 2020 due to State Casino revenue. This category is currently \$1,472,605 or 7.1% 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 \$3,685,515 or 29.0% for the year. This is due to increases in Indirect Costs as well as Treasurer, Auditor and Conveyance Fees. This category is currently \$3,479,414 or 20.2% ahead of the monthly budget.

Investment Income:

Investment Income revenue is currently budgeted at \$7,422,249 with actual revenues of \$5,637,871 or 76.0% of the budget. This category is currently \$1,742,703 or 23.6% below prior year actuals. However, this category is 1.0% above budget. Star Ohio overnight yields are currently 0.08% while they were 0.20% 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 down \$830,947 or 11.4% from 2020 primarily due to Human Service Levy Interfund Transfers. This category is currently \$3,275,542 or 25.2% behind the monthly budget as Other Cash Transfers and Repayment of Interfund Loans have historically taken place late in the calendar year.

Miscellaneous:

This category includes Court Fines & Costs, State Fines & Costs, Office Rentals and Facility Rental. Miscellaneous is down \$133,161 or 10.3% when compared to 2020. This category is currently \$21,469 or 1.4% ahead of the monthly budget for 2021.



General Fund Financial Summary September 30, 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. Nineteen salary and nineteen hourly payrolls have been disbursed through September 30, 2021. Personnel Services have decreased \$181,206 or 0.2% from 2020 actuals. 2020 included 39 pay cycles while 2021 includes 38 pay cycles through the month of September. An average weekly payroll expense is \$2,006,694. This category has expensed \$6,123,053 or 5.6% 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 down \$68,093 or 0.9%. This is due to a small year-to-date decrease in Taxes & Assessments. Operating expenses are running \$3,252,945 or 22.9% 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 \$1,646,770 or 10.0% based on lower expenses in Other Medical Services, Computer Software Maintenance Contracts and Assigned Counsel thus far in 2021. Professional Service expenses are currently \$4,452,560 or 17.3% 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 up \$5,703,691 or 29.5% due to Capital Interfund Transfers for projects that include Trotwood Court, Engineer's Office and the BCC Hearing Room. The current budget is set at \$34,652,656 with actual expenses of \$25,032,893 or 72.2%. This category is currently running \$956,599 or 2.8% 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 \$2,105,268 or 64.6% due to decreases in Major Software Systems, Vehicles and Data Processing - Hardware Equipment. The 2021 Capital Outlays monthly budget through September is set at \$1,399,897 with actuals coming in \$244,615 or 13.1% below at \$1,155,282.