



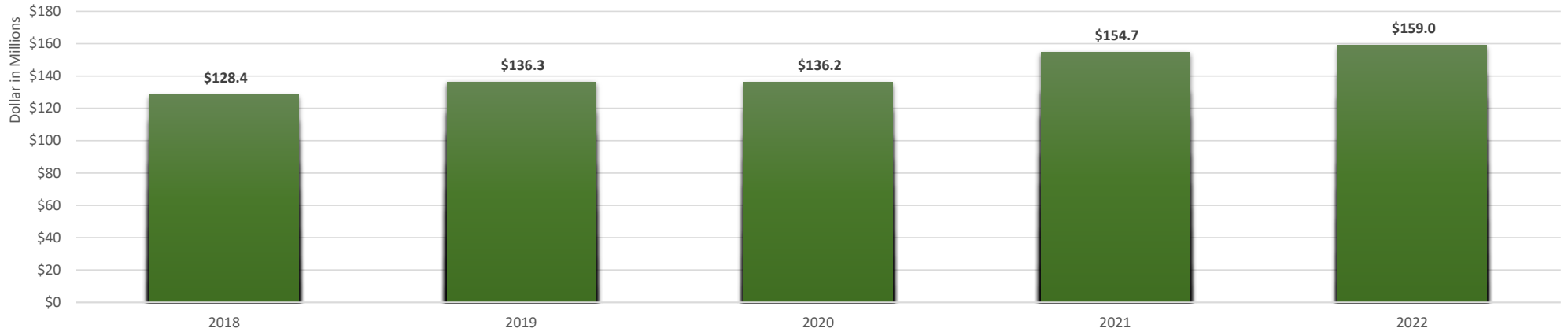
**General Fund Financial Summary
September 30, 2022**

| Main Account Category | 2021 Actuals 9/30/2021 | 2022 Adopted Budget | 2022 Current Budget | 2022 Current Budget through September | 2022 Actuals 9/30/2022 | Actuals v. Budget \$ September | % of Budget Attained | % of Budget Expired | % Over/(Under) v. Budget | 2021-2022 Actuals \$ Change | 2021-2022 Actuals % Change |
|-------------------------|------------------------------|---------------------------|---------------------------|---|------------------------------|--------------------------------------|-------------------------|------------------------|--------------------------------|-----------------------------------|----------------------------------|
| Revenues | | | | | | | | | | | |
| Taxes | \$ 108,086,082 | \$ 130,859,090 | \$ 130,859,090 | \$ 98,144,318 | \$ 111,886,077 | \$ 13,741,759 | 85.5% | 75.0% | 10.5% | \$ 3,799,995 | 3.5% |
| Intergovernmental | 17,001,213 | 25,383,305 | 25,384,005 | 19,038,004 | 21,877,599 | 2,839,595 | 86.2% | 75.0% | 11.2% | 4,876,386 | 28.7% |
| Charges for Services | 16,398,478 | 17,714,986 | 17,714,986 | 13,286,240 | 14,712,606 | 1,426,366 | 83.1% | 75.0% | 8.1% | (1,685,872) | -10.3% |
| Investment Income | 5,637,871 | 5,732,272 | 5,732,272 | 4,299,204 | 4,036,558 | (262,646) | 70.4% | 75.0% | -4.6% | (1,601,314) | -28.4% |
| Other Financing | 6,461,051 | 9,720,695 | 9,720,695 | 7,290,521 | 5,122,172 | (2,168,349) | 52.7% | 75.0% | -22.3% | (1,338,879) | -20.7% |
| Miscellaneous | 1,163,073 | 1,505,166 | 1,505,166 | 1,128,875 | 1,385,665 | 256,790 | 92.1% | 75.0% | 17.1% | 222,592 | 19.1% |
| Total Revenues | \$ 154,747,768 | \$ 190,915,514 | \$ 190,916,214 | \$ 143,187,162 | \$ 159,020,677 | \$ 15,833,515 | 83.3% | 75.0% | 8.3% | \$ 4,272,908 | 2.8% |
| Expense | | | | | | | | | | | |
| Personnel Services | \$ 76,455,932 | \$ 116,671,323 | \$ 116,803,365 | \$ 87,602,524 | \$ 82,180,283 | \$ (5,422,241) | 70.4% | 75.0% | -4.6% | \$ 5,724,351 | 7.5% |
| Operating Expenses | 7,406,879 | 15,752,481 | 14,205,467 | 10,654,100 | 8,087,467 | (2,566,633) | 56.9% | 75.0% | -18.1% | 680,588 | 9.2% |
| Professional Services | 14,816,676 | 26,724,287 | 32,484,146 | 24,363,109 | 18,026,085 | (6,337,024) | 55.5% | 75.0% | -19.5% | 3,209,409 | 21.7% |
| Operating Transfers Out | 25,032,893 | 29,830,286 | 35,899,187 | 26,924,390 | 28,450,194 | 1,525,804 | 79.3% | 75.0% | 4.3% | 3,417,301 | 13.7% |
| Capital Outlays | 1,155,282 | 1,937,137 | 5,062,752 | 3,797,064 | 3,059,662 | (737,402) | 60.4% | 75.0% | -14.6% | 1,904,379 | 164.8% |
| Total Expenses | \$ 124,867,662 | \$ 190,915,514 | \$ 204,454,917 | \$ 153,341,187 | \$ 139,803,692 | \$ (13,537,495) | 68.4% | 75.0% | -6.6% | \$ 14,936,029 | 12.0% |

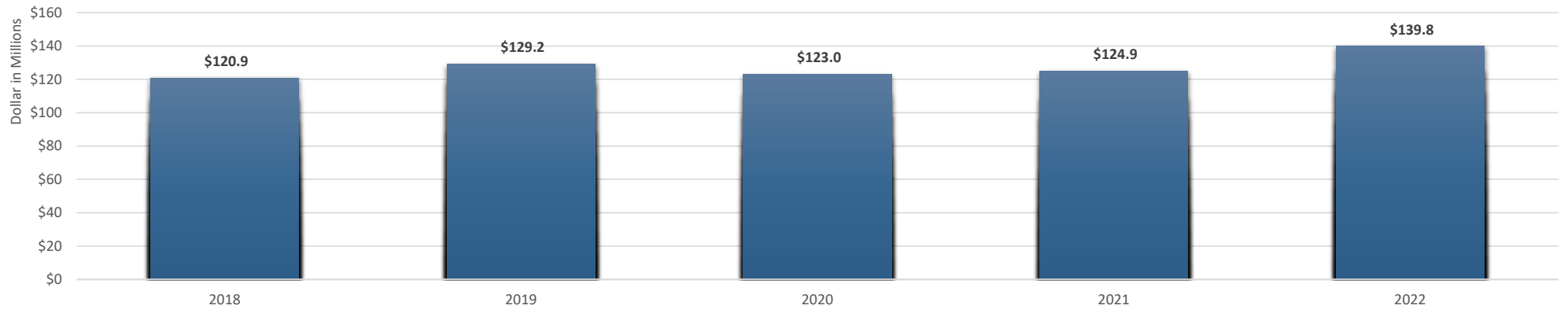


General Fund Financial Summary September 30, 2022

Historical Revenues YTD through September



Historical Expenses YTD through September





General Fund Financial Summary September 30, 2022

Revenues

Taxes:

This category includes Sales Tax, Property Tax and Property Transfer Tax. The current budget is set at \$130,859,090 with \$111,886,077 or 85.5% of the current budget actually received. This category is up \$3,799,995 or 3.5%. Sales Tax collected through this month totaled \$89,976,579 which is an increase of \$4,534,651 or 5.3% above 2021 actuals. The tax category is currently \$13,741,759 or 10.5% 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 \$21,877,599 received or 86.2% of the current budget. This amount is up \$4,876,386 or 28.7% from 2021 due to State Public Defender, State Assigned Counsel and Local Government Fund revenue. This category is currently \$2,839,595 or 11.2% 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 a decrease of \$1,685,872 or 10.3% for the year. This is due to decreases in Auditor and Treasurer Fees based on the timing of the August Tax Settlement posting. This category is currently \$1,426,366 or 8.1% ahead of the monthly budget.

Investment Income:

Investment Income revenue is currently budgeted at \$5,732,272 with \$4,036,558 or 70.4% in actuals so far in 2022. Star Ohio overnight yields are currently 2.95% 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 down \$1,338,879 or 20.7% from 2021 based on decreases to Human Service Levy Interfund Transfers and Cost Recovery. This category is currently \$2,168,349 or 20.7% behind the monthly budget.

Miscellaneous:

This category includes Court Fines & Costs, State Fines & Costs, Office Rentals and Facility Rental. Miscellaneous is ahead \$222,592 or 19.1% when compared to 2021 due to an increases in Office Rentals and Facility Rental. This category is currently \$256,790 or 17.1% ahead of the monthly budget for 2022.



General Fund Financial Summary September 30, 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. Nineteen salary and twenty hourly payrolls have been disbursed through September 30, 2022. Personnel Services have increased \$5,724,351 or 7.5% from 2021 actuals. 2021 included 38 pay cycles while 2022 includes 39 pay cycles through the month of September. An average weekly payroll expense is currently \$2,107,187, while in 2021 the amount was \$2,006,694. This category has expensed \$5,422,241 or 4.6% 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 \$680,588 or 9.2% due to Gas, Payments to Local Governments and Supplies. Operating expenses are running \$2,566,633 or 18.1% 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 \$3,209,409 or 21.7% based on higher expenses in Consultant Services, Assigned Counsel and Computer Software Maintenance Contracts in 2022. Professional Services expenses are currently \$6,337,024 or 19.8% 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 \$3,417,301 or 13.7% 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 \$35,899,187 with actual expenses of \$28,450,194 or 79.3%. This category is currently running \$1,525,804 or 4.3% 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 \$1,904,379 due to increases in Major Software Systems, Data Processing Equipment Hardware and Other Operating Equipment. The 2022 Capital Outlays monthly budget through September is set at \$3,797,064 with actuals coming in \$737,402 or 14.6% behind at \$3,059,662.