



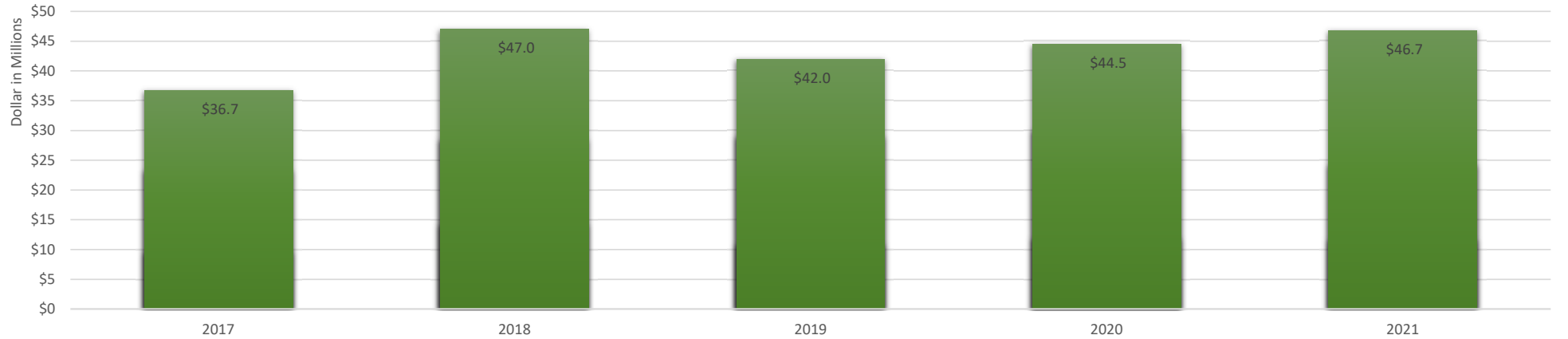
**General Fund Financial Summary
March 31, 2021**

Main Account Category	2020	2021	2021	2021 Current	2021	Actuals v.	% of Budget Attained	% of Budget Expired	% Over/(Under) v. Budget	2020-2021 Actuals \$ Change	2020-2021 Actuals % Change
	Actuals 3/31/2020	Adopted Budget	Current Budget	Monthly Budget for March	Actuals 3/31/2021	Budget \$ March					
Revenues											
Taxes	\$ 34,374,683	\$ 113,484,090	\$ 113,484,090	\$ 28,371,023	\$ 35,758,078	\$ 7,387,055	31.5%	25.0%	6.5%	\$ 1,383,394	4.0%
Intergovernmental	4,152,652	20,704,811	20,704,811	5,176,203	4,412,818	(763,385)	21.3%	25.0%	-3.7%	260,166	6.3%
Charges for Services	2,423,218	17,225,418	17,225,418	4,306,355	2,309,298	(1,997,057)	13.4%	25.0%	-11.6%	(113,920)	-4.7%
Investment Income	1,604,447	7,422,249	7,422,249	1,855,562	1,405,452	(450,110)	18.9%	25.0%	-6.1%	(198,995)	-12.4%
Other Financing	962,118	10,193,441	11,193,441	2,798,360	2,333,740	(464,620)	20.8%	25.0%	-4.2%	1,371,622	142.6%
Miscellaneous	998,578	1,522,139	1,522,139	380,535	522,402	141,867	34.3%	25.0%	9.3%	(476,175)	-47.7%
Total Revenues	\$ 44,515,695	\$ 170,552,148	\$ 171,552,148	\$ 42,888,038	\$ 46,741,787	\$ 3,853,749	27.2%	25.0%	2.2%	\$ 2,226,092	5.0%
Expense											
Personnel Services	\$ 26,566,019	\$ 106,173,331	\$ 106,515,063	\$ 26,628,766	\$ 23,752,109	\$ (2,876,657)	22.3%	25.0%	-2.7%	\$(2,813,910)	-10.6%
Operating Expenses	3,111,570	13,992,985	15,020,592	3,755,148	2,744,852	(1,010,296)	18.3%	25.0%	-6.7%	(366,718)	-11.8%
Professional Services	6,086,640	23,536,208	27,107,737	6,776,934	5,927,428	(849,506)	21.9%	25.0%	-3.1%	(159,212)	-2.6%
Operating Transfers Out	13,732,834	26,373,777	27,473,777	6,868,444	15,416,175	8,547,731	56.1%	25.0%	31.1%	1,683,341	12.3%
Capital Outlays	798,952	475,847	1,718,950	429,737	391,601	(38,136)	22.8%	25.0%	-2.2%	(407,352)	-51.0%
Total Expenses	\$ 50,296,014	\$ 170,552,148	\$ 177,836,118	\$ 44,459,029	\$ 48,232,164	\$ 3,773,135	27.1%	25.0%	2.1%	\$(2,063,850)	-4.1%

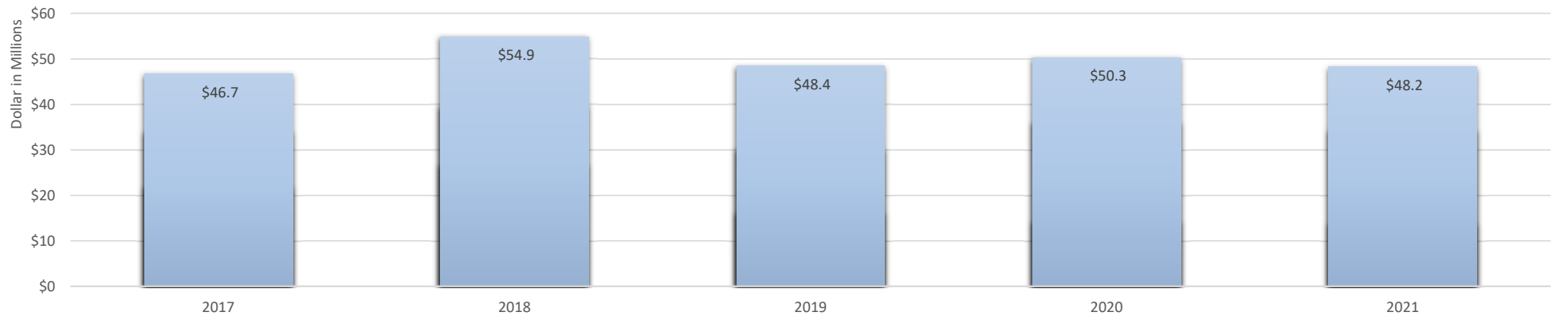


General Fund Financial Summary March 31, 2021

Historical Revenues YTD through March



Historical Expenses YTD through March





General Fund Financial Summary March 31, 2021

Revenues

Taxes:

This category includes Sales Tax, Property Tax and Property Transfer Tax. The current budget is set at \$113,484,090 with \$35,758,078 or 31.5% of the current budget actually received. This category is up \$1,383,394 or 4.0% due to increases in Sales and Property Transfer Tax. Sales Tax collected through this month totaled \$28,496,978 which is an increase of \$1,264,805 above 2020 actuals. The tax category is currently \$7,387,055 or 6.5% 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 \$4,412,818 received or 21.3% of the current budget. This amount is up \$260,166 or 6.3% from 2020 due to increases to Local Government Fund and the timing of the State Public Defender distributions. This category is currently \$763,385 or 3.7% 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 \$113,920 or 4.7% for the year. This is due to decreases in DP Services and the timing of Indirect Costs. This category is currently \$1,997,057 or 13.4% behind the monthly budget.

Investment Income:

Investment Income revenue is currently budgeted at \$7,422,249 with actual revenues of \$1,405,452 or 18.9% of the budget. This category is currently \$198,995 or 12.4% below prior year actuals. Star Ohio overnight yields are currently 0.07% while they were 1.01% 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 \$1,371,622 from 2020 due to an early repayment of an Interfund Loan. This category is currently \$464,620 or 4.2% behind the monthly budget.

Miscellaneous:

This category includes Court Fines & Costs, State Fines & Costs, Office Rentals and Facility Rental. Miscellaneous is down \$476,175 or 47.7% when compared to 2020 due to decreases in Office Rentals, Facility Rental and Forfeited Cash Revenue. This category is currently \$141,867 or 9.3% ahead of the monthly budget for 2021.



General Fund Financial Summary March 31, 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. Six salary and six hourly payrolls have been disbursed through the month of March 31, 2021. Personnel Services have decreased \$2,813,910 or 10.6% from 2020 actuals. This decrease includes twelve pay cycles in 2021 as opposed to thirteen pay cycles in 2020. An average weekly payroll expense is \$1,979,342. This category has expensed \$2,876,657 or 2.7% less than the monthly budget for 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 \$366,718 or 11.8%. This is due to the timing in Payment to Local Governments. Operating expenses are running \$1,010,296 or 6.7% behind the 2021

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 decreased \$159,212 or 2.6% based on lower expenses in Computer Software Maintenance Contracts thus far in 2021. Professional Service expenses are currently \$849,506 or 3.1% 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 \$1,683,341 or 12.3% primarily due to an increase in Operating Subsidy Transfers. The current budget is set at \$27,473,777 with actual expenses of \$15,416,175 or 56.1%. This category is currently running \$8,547,731 or 31.1% 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 \$407,352 or 51.0% due to decreases in Vehicles, Office Equipment and Office Furniture. The 2021 Capital Outlays monthly budget through March is set at \$429,737 with actuals coming in \$38,136 or 2.2% below at \$391,601.