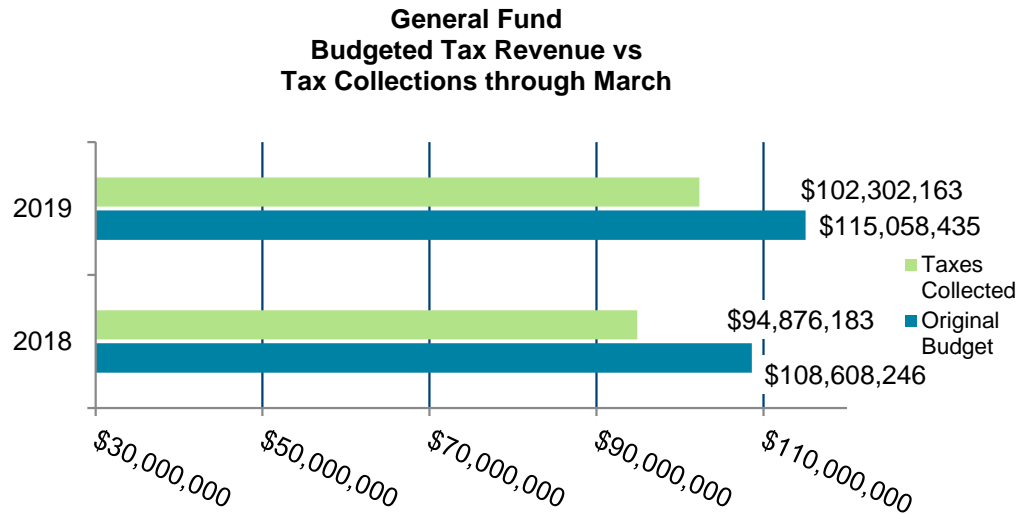


BUDGET STATUS REPORT FOR OPERATING FUNDS

As of March 31, 2019

General Fund Revenues

Tax collections through March 2019 as a percentage of budget are slightly higher than those through March 2018. **Current** year tax collections are 89 percent for 2019 and 87 percent for 2018. Current year collections are \$7M greater than 2018 at the same time. **Interim** collections are \$52K greater than 2018. Interim collections are at 17 percent of budget for 2018 and 22 percent for 2019. **Delinquent** tax collections for 2019 are at 37 percent of budget with \$881K received.



General Fund Revenues Year-to-Date March

	Original Budget	Year-to-Date March	% of Revenue Received
Taxes	\$ 115,058,435	\$ 102,302,163	88.9%
Federal & State Grants	12,722,971	741,589	5.8%
Departmental Earnings	21,829,271	3,838,434	17.6%
Interest, Rent, and Other	3,899,858	478,714	12.3%
Operating Transfers In	230,090	2,321	1.0%
Cost Recovery	10,839,977	2,709,600	25.0%
Total	\$ 164,580,602	\$ 110,072,821	66.9%

The budget for **Federal & State Grants** has decreased less than one percent or \$45K from the 2018 original budget for this category. As of March 2019, \$742K or six percent of budgeted intergovernmental revenue has been received, which is \$244K above March 2018 receipts. The decrease in revenue received is simply a function of timing of the receipts.

The **2019 Departmental Earnings** budget which consists of **Licenses and Permits, Charges for Services, and Fines and Forfeitures** increased just over one percent or \$306K from the 2018 original budget. Departmental Earnings receipts as of March 31 are less than 2018 by \$83K or two percent.

Licenses and Permits – Revenue received through March 31 shows a 19 percent or \$77K increase from 2018 receipts. \$478K or 25 percent of the original budget has been received. The budget for 2019 is less than one percent over that of 2018. Activity for sewage permits decreased from 2018. The increased frequency of bad winter weather in 2019 was a major factor.

Charges for Services - Revenue through March 31 is \$156K or five percent less than 2018 receipts. \$3.1M or 17 percent of the budget has been received. The budget increased just over two percent or \$461K from 2018. Recorder of Deeds revenue decreased from 2018 as there was decreased recording activity during the first quarter. Register of Wills revenue decreased as the value of the estates that were filed were less than those filed in 2018, as well as the

varying percentage of the tax due. Also, commissions due from the State were delayed. Overall activity in the Sheriff's Office decreased from 2018 levels.

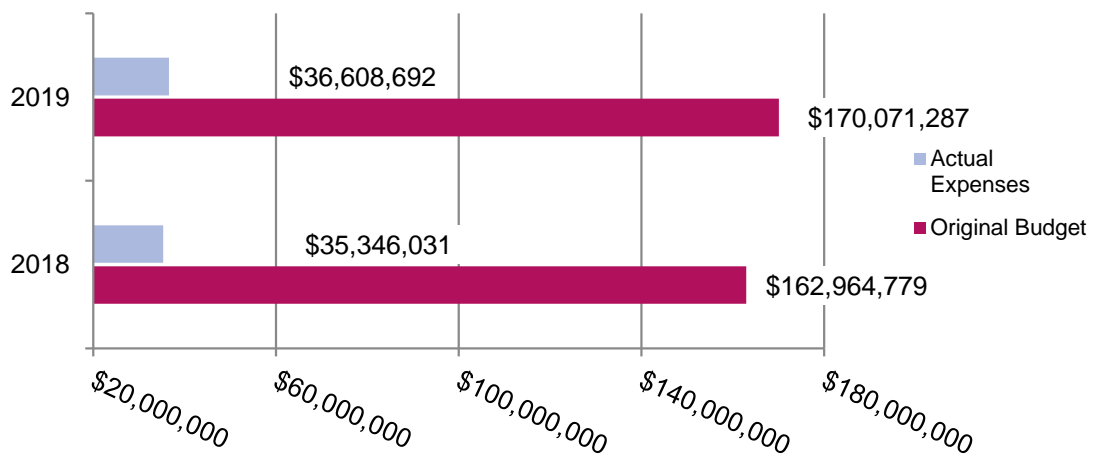
Fines and Forfeitures – Actual receipts through March are \$4K or one percent less than 2018 receipts. The budget for this category decreased just over eight percent or \$116K over 2018. \$293K or 16 percent of the budget has been received. Collections from Vice Investigations are a large piece of this line item and can vary greatly from year-to-year based on the number and size of the cases. Adult Probation receives payments from the State that must first cover assessed fees. Any remaining balance can then be applied to Other Court Costs. The payments from the State vary greatly based on the cases.

Miscellaneous Revenues - Actuals are \$233K or 95 percent greater than 2018 receipts. The budget for this category increased 15 percent or \$516K over 2018. \$479K or 12 percent of the budget has been received.

General Fund Expenditures

**General Fund
Operating Budget vs Expenditures
through March**

The **Operating expenditures** budget for 2019 is \$7M or four percent higher than the original 2018 budget. Operating expenditures through March 31, 2019 total \$36.6M or 22 percent of budget. Actual expenditures are \$1.3M greater than 2018.



General Fund Expenditures Year-to-Date March

	Original Budget	Year-to-Date March	% Expended
Personnel	\$ 108,963,039	\$ 22,361,246	20.5%
Materials and Services	38,084,164	7,999,098	21.0%
Contributions, Grants, Subsidies	3,962,234	1,347,447	34.0%
Fleet Leases	241,853	41,903	17.3%
Operating Transfers Out	17,012,890	4,252,722	25.0%
Other Financing Uses	420,190	259,548	61.8%
Allocated Costs	1,386,917	346,728	25.0%
Total*	\$ 170,071,287	\$ 36,608,692	21.5%

*excludes unappropriated

The **Materials and Services** budget decreased one percent or \$377K from 2018. The Materials and Services expenditures through March 2019 are \$78K or one percent greater than 2018.

The overall **Personnel Services** budget for 2019 increased five percent or \$5.1M from the 2018 original budget. The Salaries budget increased three percent as a result of the increases given in 2018. The budgets for Wages, Overtime, and FICA have increased accordingly. The budget for Retirement increased as a result of a rate increase.

Personnel Services Comparison

	2019 Original Budget	2019 Year-to-Date March	% Spent 2019	2018 Original Budget	2018 Year-to-Date March	% Spent 2018
Salaries	\$ 75,427,552	\$ 15,110,928	20.0%	\$ 73,107,092	\$ 15,045,058	20.6%
Wages	2,956,899	422,940	14.3%	2,559,547	430,763	16.8%
Overtime	1,751,311	537,677	30.7%	1,720,199	515,633	30.0%
Standard Fringe Benefits	15,872,055	3,440,467	21.7%	15,681,349	3,455,300	22.0%
FICA	6,126,347	1,310,131	21.4%	5,913,480	1,282,398	21.7%
Retirement	6,513,545	1,460,245	22.4%	4,628,353	1,051,523	22.7%
Workers' Compensation	315,330	78,858	25.0%	283,102	69,528	24.6%
Total	\$ 108,963,039	\$ 22,361,246	20.5%	\$ 103,893,122	\$ 21,850,203	21.0%

The percent of budget spent in 2019 is even with 2018. All categories are on target for the percent of budget spent through March 31.

Analysis of Major Personnel Services Categories March 2018 & 2019				
Category	2019 Expenses	2018 Expenses	Difference	% Increase
Salaries	\$ 15,110,928	\$ 15,045,058	\$ 65,870	0.4%
Fringe Benefits	3,440,467	3,455,300	(14,833)	(0.4)%
Wages	422,940	430,763	(7,823)	(1.8)%
Overtime/On-call	537,677	515,633	22,044	4.3%
Retirement	1,460,245	1,051,523	408,722	38.9%

General Fund Approved Full-time Positions and Vacancies

Date	Approved Positions	Vacancies	% of Vacancies
March 2019	1,414.5	86.0	6.1%
March 2018	1,394.6	65.1	4.7%

As the chart to the left indicates, the vacancy rate in March 2019 is 6.1 percent versus 4.7 percent in March 2018. Of the 86 current vacant positions, the Prison has 15 vacancies, the Health Department has 14 vacancies, and Court Administration has nine vacancies. DCIS and Juvenile Probation have six vacancies each. Public Defender has four vacancies. Recorder of Deeds, Court Reporters, Coroner, and Adult Probation each have three vacancies. Additionally, eight departments have two vacancies each and 4 departments have one vacancy each.

Transfers from the General Fund

	Original Budget	Year-end Estimate as of March	Variance
Domestic Relations	\$ 2,164,497	\$ 2,139,454	\$ (25,043)
Department of Community Development	82,493	89,089	6,596
Public Safety Communications	5,343,162	5,088,384	(254,778)
Human Services	28,000	28,000	0
Mental Health / Intellectual and Developmental Disabilities	954,750	954,750	0
Aging Services	304,504	304,504	0
Drug & Alcohol Services	348,000	348,000	0
Children, Youth & Families	7,424,268	7,396,022	(28,246)
Pocopson Home	363,216	363,216	0
Total	\$ 17,012,890	\$ 16,711,419	\$ (301,471)

Prepared by:
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May 2019