

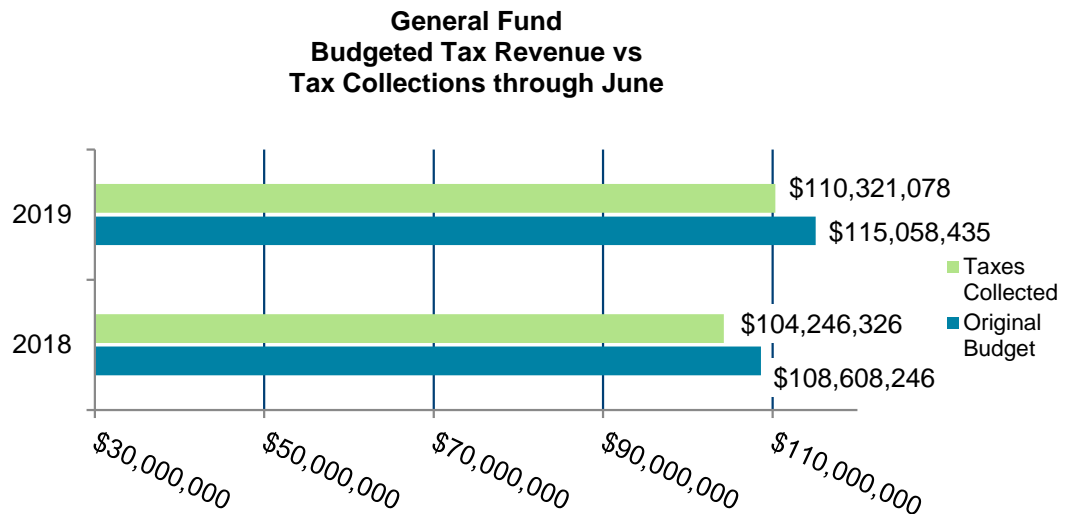
BUDGET STATUS REPORT FOR OPERATING FUNDS

As of June 30, 2019

General Fund Revenues

Tax collections

through June 2019 as a percentage of budget are even with June 2018. **Current** year tax collections are 97 percent for 2019. Current year collections are \$6M greater than 2018 at the same time. **Interim** collections are \$171K greater than 2018. Interim collections are at 64 percent of budget for 2018 and 70 percent for 2019. **Delinquent** tax collections for 2019 are at 57 percent of budget with \$1.7M received.



General Fund Revenues Year-to-Date June

	Original Budget	Year-to-Date June	% of Revenue Received
Taxes	\$ 115,058,435	\$ 110,321,078	95.9%
Federal & State Grants	12,722,971	2,803,425	22.0%
Departmental Earnings	21,829,271	9,764,200	44.7%
Interest, Rent, and Other	3,899,858	2,060,591	52.8%
Operating Transfers In	230,090	62,667	27.2%
Cost Recovery	10,839,977	5,414,378	49.9%
Total	\$ 164,580,602	\$ 130,426,339	79.2%

The budget for **Federal & State Grants** has decreased less than one percent or \$45K from the 2018 original budget for this category. As of June 2019, \$2.8M or 22 percent of budgeted intergovernmental revenue has been received, which is \$171K above June 2018 receipts. The increase 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 June 30 are greater than 2018 by \$168K or two percent.

Licenses and Permits – Revenue received through June 30 shows a 24 percent or \$221K increase from 2018 receipts. \$1.1M or 59 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 doubled from first quarter 2019.

Charges for Services - Revenue through June 30 is even with 2018 receipts. \$7.9M or 43 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 recording activity (mortgages, deeds, assignments, satisfactions) continues to decrease. Register of Wills revenue decreased as the value of the estates that were filed were less than those filed in 2018, as

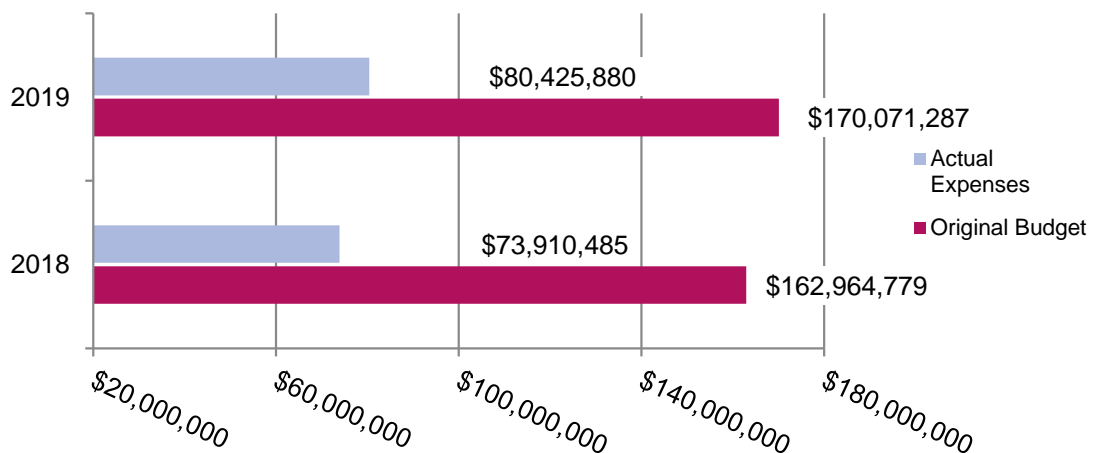
well as the varying percentage of the tax due. Assessment revenue decreased as a result of a decrease in the number of Tax Claim liens. Sheriff's Office revenue decreased due to a drop in real estate sales with the economy improving, and also a decrease in the amount the Sheriff's Office can collect. The issuance of gun permits has also seen a decrease.

Fines and Forfeitures – Actual receipts through June are \$(7K) or one percent less than 2018 receipts. The budget for this category decreased just over eight percent or \$116K over 2018. \$771K or 43 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.

Miscellaneous Revenues - Actuals are \$834K or 68 percent greater than 2018 receipts. The budget for this category increased 15 percent or \$516K over 2018. \$2.1M or 53 percent of the budget has been received.

General Fund Expenditures

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



The **Operating expenditures** budget for 2019 is \$7M or four percent higher than the original 2018 budget. Operating expenditures through June 30, 2019 total \$80.4M or 47 percent of budget. Actual expenditures are \$3.5M greater than 2018.

General Fund Expenditures Year-to-Date June

	Original Budget	Year-to-Date June	% Expended
Personnel	\$ 108,963,039	\$ 51,291,694	47.1%
Materials and Services	38,084,164	17,279,269	45.4%
Contributions, Grants, Subsidies	3,962,234	2,300,117	58.1%
Fleet Leases	241,853	97,226	40.2%
Operating Transfers Out	17,012,890	8,504,570	50.0%
Other Financing Uses	420,190	259,548	61.8%
Allocated Costs	1,386,917	693,456	50.0%
Total*	\$ 170,071,287	\$ 80,425,880	47.3%

*excludes unappropriated

The **Materials and Services** budget decreased one percent or \$377K from 2018. The Materials and Services expenditures through June 2019 are \$525K or three percent greater than 2018. Facilities Repair and Maintenance costs were greater with an increase in the number of projects undertaken this year. Facilities Rental costs increased per the annual contract increases. The Management and Consultant Services line increased over 2018 due to the timing of invoice payments.

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 June	% Spent 2019	2018 Original Budget	2018 Year-to-Date June	% Spent 2018
Salaries	\$ 75,427,552	\$ 35,191,406	46.7%	\$ 73,107,092	\$ 34,890,928	47.7%
Wages	2,956,899	1,109,112	37.5%	2,559,547	1,064,727	41.6%
Overtime	1,751,311	1,266,795	72.3%	1,720,199	1,106,067	64.3%
Standard Fringe Benefits	15,872,055	7,465,706	47.0%	15,681,349	7,465,907	47.6%
FICA	6,126,347	2,890,342	47.2%	5,913,480	2,833,981	47.9%
Retirement	6,513,545	3,210,616	49.3%	4,628,353	2,311,102	48.9%
Workers' Compensation	315,330	157,717	50.0%	283,102	139,056	49.1%
Total	\$ 108,963,039	\$ 51,291,694	47.1%	\$ 103,893,122	\$ 49,881,768	47.9%

The percent of budget spent in 2019 is even with 2018. Most categories are on target for the percent of budget spent through June 30, except Overtime. Overtime is \$161K or 14.5 percent above June 2018. Overtime at the Prison increased 14 percent or \$102K due to a high number of vacancies through June.

Analysis of Major Personnel Services Categories June 2018 & 2019				
Category	2019 Expenses	2018 Expenses	Difference	% Increase
Salaries	\$ 35,191,406	\$ 34,890,928	\$ 300,478	0.9%
Fringe Benefits	7,465,706	7,465,907	(201)	0.0%
Wages	1,109,112	1,064,727	44,385	4.2%
Overtime/On-call	1,266,795	1,106,067	160,728	14.5%
Retirement	3,210,616	2,311,102	899,514	38.9%

General Fund Approved Full-time Positions and Vacancies

Date	Approved Positions	Vacancies	% of Vacancies
June 2019	1,423.5	97.7	6.9%
June 2018	1,396.6	67.6	4.8%

As the chart to the left indicates, the vacancy rate in June 2019 is 6.9 percent versus 4.8 percent in June 2018. Of the 97.7 current vacant positions, the Prison and the Health Department both have 13 vacancies. Court Administration has 11 vacancies and DCIS has

10 vacancies. The District Justices and Juvenile Probation both have five vacancies, Public Defender, Sheriff, and Emergency Services each have four vacancies. Recorder of Deeds, Court Reporters, Coroner and Adult Probation have three vacancies each. Facilities has 2.7 vacancies. Additionally, three departments have two vacancies each and eight departments have one vacancy each.

Transfers from the General Fund

	Original Budget	Year-end Estimate as of June	Variance
Domestic Relations	\$ 2,164,497	\$ 2,070,190	\$ (94,307)
Department of Community Development	82,493	119,877	37,384
Public Safety Communications	5,343,162	4,907,392	(435,770)
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	7,303,831	(120,437)
Pocopson Home	363,216	212,925	(150,291)
Total	\$ 17,012,890	\$ 16,249,469	\$ (763,421)

Prepared by:
 E. Deutsch
 August 2019