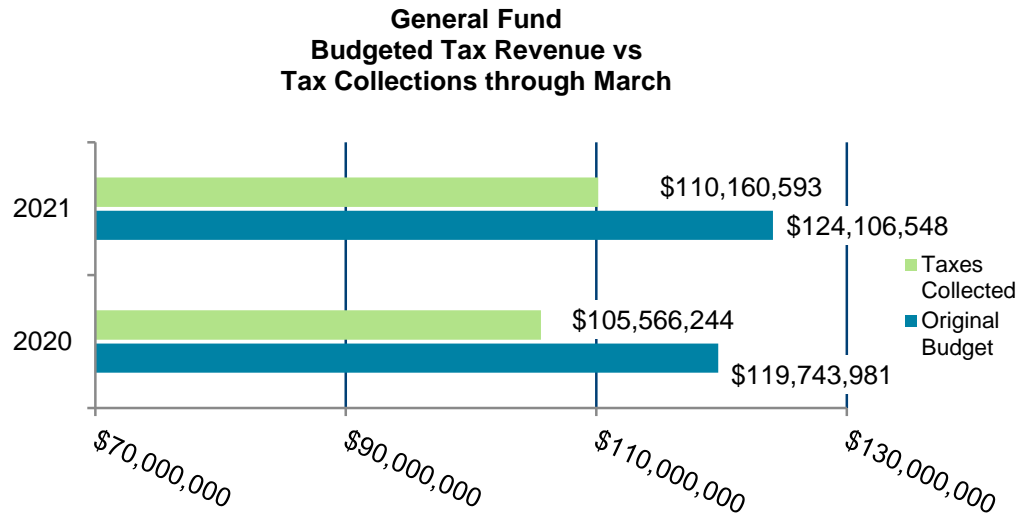


BUDGET STATUS REPORT FOR OPERATING FUNDS

As of March 31, 2021

General Fund Revenues

Tax collections through March 2021 as a percentage of budget are higher than those through March 2020. **Current** year tax collections are 89 percent for 2021 and 89 percent for 2020. Current year collections are \$4.7M greater than 2020 at the same time. **Interim** collections are \$132K less than 2020. Interim collections are at 14 percent of budget for 2021 and 35 percent for 2020. **Delinquent** tax collections for 2021 are at 38 percent of budget with \$906K received.



General Fund Revenues Year-to-Date March

	Original Budget	Year-to-Date March	% of Revenue Received
Taxes	\$ 124,106,548	\$ 110,160,593	88.8%
Federal & State Grants *	12,881,513	771,988	6.0%
Departmental Earnings	21,835,628	4,435,915	20.3%
Interest, Rent, and Other	3,619,882	280,435	7.7%
Operating Transfers In	674,373	26,748	4.0%
Cost Recovery	12,421,516	3,109,650	25.0%
Total	\$ 175,539,460	\$ 118,785,329	67.7%

* excludes CARES funds of \$1.2M

The budget for **Federal & State Grants** has increased six percent or \$740K from the 2020 original budget for this category. As of March 2021, \$772K or six percent of budgeted intergovernmental revenue has been received, which is \$13K above March 2020 receipts. First quarter grant revenue is normally slow to arrive.

The **2021 Departmental Earnings** budget which consists of **Licenses and Permits, Charges for Services, and Fines and Forfeitures** decreased just over one percent or \$266K from the 2020 original budget. Departmental Earnings receipts as of March 31 are greater than 2020 by \$167K or nine percent.

Licenses and Permits – Revenue received through March 31 shows a six percent or \$26K increase from 2020 receipts. \$473K or 24 percent of the original budget has been received. The budget for 2021 is eight percent over that of 2020. The Health Department license and inspection activities are slowly returning to a more normal level.

Charges for Services - Revenue through March 31 is \$130K or four percent greater than 2020 receipts. \$3.7M or 20 percent of the budget has been received. The budget decreased less than one percent or \$89K from 2020. Low interest rates are fueling a hot housing market that has increased Recording and Assessment activities in the first quarter. It has also impacted Tax Certifications in the Treasurer's Office, which received a fee increase in September.

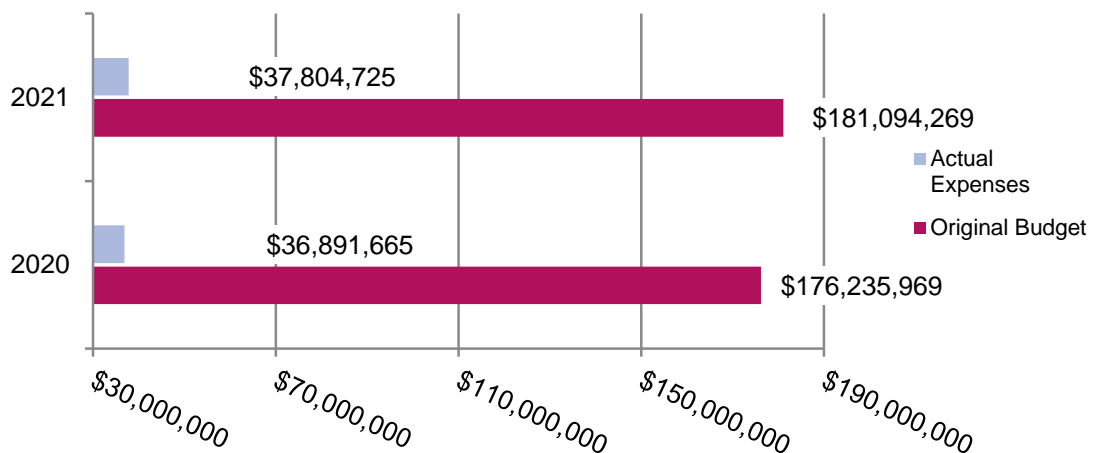
Fines and Forfeitures – Actual receipts through March are \$10K or three percent greater than 2020 receipts. The budget for this category increased less than one percent or \$6K over 2020. \$295K or 16 percent of the budget has been received.

Miscellaneous Revenues - Actuals are \$114K or 29 percent less than 2020 receipts. The budget for this category decreased 21 percent or \$937K over 2020. \$250K or eight percent of the budget has been received.

General Fund Expenditures

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

The **Operating expenditures** budget for 2021 is \$4.8M or 2.8 percent higher than the original 2020 budget. Operating expenditures through March 31, 2021 total \$37.8M or 21 percent of budget. Actual expenditures are \$913K greater than 2020, net of CARES expenditures.



General Fund Expenditures Year-to-Date March

	Original Budget	Year-to-Date March	% Expended
Personnel *	\$ 113,810,059	\$ 21,880,595	19.2%
Materials and Services *	38,696,214	7,377,820	19.1%
Contributions, Grants, Subsidies *	4,766,771	1,887,619	39.6%
Fleet / Capital Leases	2,883,189	1,441,231	50.0%
Operating Transfers Out	19,234,419	4,791,556	24.9%
Allocated Costs	1,703,617	425,904	25.0%
Total*	\$ 181,094,269	\$ 37,804,725	20.9%

*excludes unappropriated and CARES expenditures of \$1.2M

The **Materials and Services** budget decreased seven percent or \$2.8M from 2020. The Materials and Services expenditures through March 2021 are \$445K or 6 percent greater than 2020, net of CARES expenditures.

The overall **Personnel Services** budget for 2021 increased two percent or \$2.5M from the 2020 original budget. The Salaries budget increased one percent. The budget for Retirement decreased as a result of a rate decrease. The budget for Standard Fringe Benefits increased as a result of a rate increase.

Personnel Services Comparison

	2021 Original Budget	2021 Year-to-Date March	% Spent 2021	2020 Original Budget	2020 Year-to-Date March	% Spent 2020
Salaries *	\$ 78,093,724	\$ 14,181,511	18.2%	\$ 77,046,213	\$ 15,221,870	19.8%
Wages *	3,253,981	428,073	13.2%	3,178,172	471,429	14.8%
Overtime *	2,082,285	783,569	37.6%	2,332,956	368,636	15.8%
Standard Fringe Benefits *	16,403,703	3,494,905	21.3%	13,756,784	2,993,535	21.8%
FICA *	6,378,151	1,332,414	20.9%	6,299,399	1,337,153	21.2%
Retirement *	7,280,617	1,580,514	21.7%	8,374,857	1,846,048	22.0%
Workers' Compensation	317,598	79,609	25.1%	317,252	79,102	24.9%
Total	\$ 113,810,059	\$ 21,880,595	19.2%	\$ 111,305,633	\$ 22,317,773	20.1%

* excludes CARES expenditures of \$557K

The percent of budget spent in 2021 is slightly less than 2020. All categories except overtime are on target for the percent of budget spent through March 31. Overtime at the Prison is \$302K greater than 2020 due to the high number of vacancies, which is double that of the first quarter 2020. However, vacancies also contribute to a \$425K decrease in salaries at the Prison in comparison with 2020.

Analysis of Major Personnel Services Categories March 2020 & 2021				
Category	2021 Expenses	2020 Expenses	Difference	% Inc / Dec
Salaries	\$ 14,181,511	\$ 15,221,870	\$ (1,040,359)	-6.8%
Fringe Benefits	3,494,905	2,993,535	501,370	16.7%
Wages	428,073	471,429	(43,356)	-9.2%
Overtime/On-call	783,569	368,636	414,933	112.6%
Retirement	1,580,514	1,846,048	(265,534)	-14.4%

General Fund Approved Full-time Positions and Vacancies

Date	Approved Positions	Vacancies	% of Vacancies
March 2021	1,441.1	126.7	8.8%
March 2020	1,428.1	110.4	7.0%

As the chart to the left indicates, the vacancy rate in March 2021 is 8.8 percent versus 7.0 percent in March 2020. Of the 126.7 current vacant positions, the Prison has 43 vacancies, the Health Department has 15 vacancies, District Justices have 12 vacancies, and

the Sheriff has 10 vacancies. Court Administration and Juvenile Probation both have six vacancies each. DCIS has five vacancies, Facilities has four vacancies, and Emergency Services has 3.7 vacancies. There are three departments that each have three vacancies, three departments that have two vacancies each, and seven departments that have one vacancy each.

Transfers from the General Fund

	Original Budget	Year-end Estimate as of March	Variance
Domestic Relations	\$ 2,364,614	\$ 2,139,392	\$ (225,222)
Bridge Program (Liquid Fuels)	0	3,144	3,144
Department of Community Development	101,427	95,754	(5,673)
Public Safety Communications	5,694,185	5,551,227	(142,958)
Human Services	28,000	28,000	0
Mental Health / Intellectual and Developmental Disabilities	984,750	984,750	0
Aging Services	304,504	304,504	0
Drug & Alcohol Services	348,000	348,000	0
Children, Youth & Families	7,424,268	7,424,268	0
Pocopson Home	114,141	2,615,753	2,501,612
Capital Reserve	1,500,000	1,500,000	0
Total	\$ 18,863,889	\$ 20,994,792	\$ 2,130,903

Prepared by:
E. Deutsch