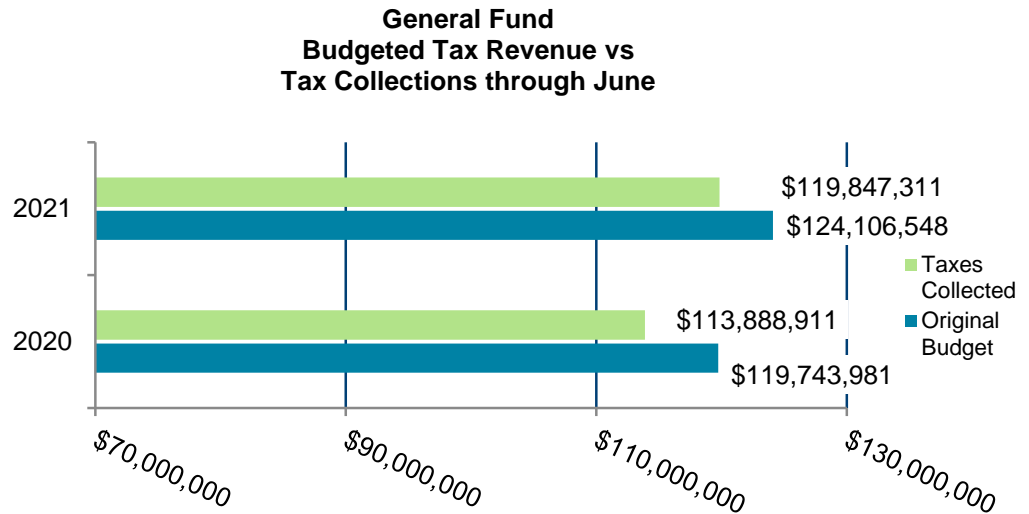


## BUDGET STATUS REPORT FOR OPERATING FUNDS As of June 31, 2021

### General Fund Revenues

**Tax collections** through June 2021 as a percentage of budget are higher than through June 2020. **Current** year tax collections are 97 percent for 2021 and 96 percent for 2020. Current year collections are \$5.7M greater than 2020 at the same time. **Interim** collections are \$381K more than 2020. Interim collections are at 73 percent of budget for 2021 and 67 percent for 2020. **Delinquent** tax collections for 2021 are at 69 percent of budget with \$1.7M received.



### General Fund Revenues Year-to-Date June

	Original Budget	Year-to-Date June	% of Revenue Received
Taxes	\$ 124,106,548	\$ 119,847,311	96.6%
Federal & State Grants *	12,881,513	2,563,422	19.9%
Departmental Earnings	21,835,628	10,941,493	50.1%
Interest, Rent, and Other	3,619,882	1,024,260	22.5%
Operating Transfers In	674,373	64,694	9.6%
Cost Recovery	12,421,516	6,219,284	50.1%
<b>Total</b>	<b>\$ 175,539,460</b>	<b>\$ 140,660,464</b>	<b>79.7%</b>

\* excludes CARES/COVID funds received of \$3.3M

The budget for **Federal & State Grants** has increased six percent or \$740K from the 2020 original budget for this category. As of June 2021, the County received \$2.6M or 20 percent of budgeted intergovernmental revenue, which is \$621K above June 2020 receipts. While better than 2020, grant revenue remains slow in arriving.

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 June 30 are greater than 2020 by \$3.2M or 41 percent as the County begins to return to a more normal level of activity.

**Licenses and Permits** – Revenue received through June 30 shows a 12 percent or \$116K increase from 2020 receipts. We received \$1.1M or 55 percent of original budget. The budget for 2021 is eight percent over that of 2020. The Health Department license and inspection activities are returning to a more normal level.

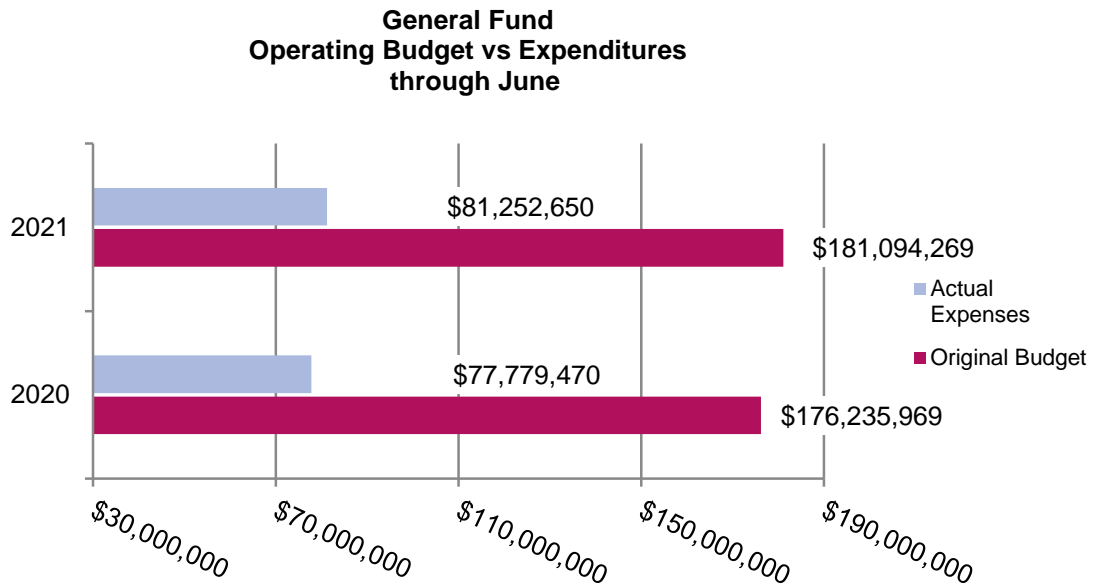
**Charges for Services** - Revenue through June 30 is \$2.8M or 44 percent greater than 2020 receipts. We received \$9M or 50 percent of the budget. The budget decreased less than one percent or \$89K from 2020. Low interest rates continue to fuel a hot housing market that has increased Recording and Assessment activities in the first half of the year. It has also affected Tax Certifications in the Treasurer's Office, which also implemented a fee increase in September of 2020.

**Fines and Forfeitures** – Actual receipts through June are \$286K or 47 percent greater than 2020 receipts as activity returns to near normal levels. The budget for this category increased less than one percent or \$6K over 2020. We received \$891K or 50 percent of budget.

**Miscellaneous Revenues** - Actuals are \$318K or 24 percent less than 2020 receipts. The budget for this category decreased 21 percent or \$937K over 2020. We received \$2.3M or 51 percent of budget.

## General Fund Expenditures

The **Operating expenditures** budget for 2021 is \$4.8M or 2.8 percent higher than the original 2020 budget. Operating expenditures through June 30, 2021 total \$81.3M or 45 percent of budget. Actual expenditures are \$3.5M greater than 2020, net CARES /COVID expenditures of \$7M.



### General Fund Expenditures Year-to-Date June

	Original Budget	Year-to-Date June	% Expended
Personnel *	\$ 113,810,059	\$ 50,158,980	44.1%
Materials and Services *	38,696,214	15,754,541	41.0%
Contributions, Grants, Subsidies *	4,766,771	3,070,273	64.4%
Fleet / Capital Leases	2,883,189	1,913,280	66.4%
Operating Transfers Out	19,234,419	9,503,768	49.4%
Allocated Costs	1,703,617	851,808	50.0%
<b>Total*</b>	<b>\$ 181,094,269</b>	<b>\$ 81,252,650</b>	<b>44.9%</b>

\*excludes unappropriated and CARES/COVID expenditures of \$7M

The **Materials and Services** budget decreased seven percent or \$2.8M from 2020. The Materials and Services expenditures through June 2021 are \$2.9M or 22 percent greater than 2020, net CARES/COVID expenditures of \$3.2M in 2021. Activity levels increased in all departments compared to 2020.

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 June	% Spent 2021	2020 Original Budget	2020 Year-to-Date June	% Spent 2020
Salaries *	\$ 78,093,724	\$ 30,711,082	43.2%	\$ 77,046,213	\$ 34,765,124	45.1%
Wages *	3,253,981	993,649	30.5%	3,178,172	1,141,021	35.9%
Overtime *	2,082,285	1,520,016	73.0%	2,332,956	909,475	39.0%
Standard Fringe Benefits *	16,403,703	7,515,569	45.8%	13,756,784	6,516,023	47.4%
FICA *	6,378,151	2,864,366	44.9%	6,299,399	2,873,671	45.6%
Retirement *	7,280,617	3,395,080	46.6%	8,374,857	3,957,094	47.2%
Workers' Compensation	317,598	159,217	50.1%	317,252	158,203	49.9%
<b>Total</b>	<b>\$ 113,810,059</b>	<b>\$ 50,158,980</b>	<b>44.1%</b>	<b>\$ 111,305,633</b>	<b>\$ 50,320,611</b>	<b>45.2%</b>

\* excludes CARES/COVID expenditures of \$2.0M in 2021 and \$4.9M in 2020

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 June 30. Overtime at the Prison is \$603K greater than 2020 due to the high number of vacancies, which is 50 percent higher than 2020. However, vacancies also contributed a \$1M decrease in salaries at the Prison in comparison with 2020.

Analysis of Major Personnel Services Categories June 2020 & 2021				
Category	2021 Expenses	2020 Expenses	Difference	% Inc / Dec
Salaries	\$ 33,711,082	\$ 34,765,124	\$ (1,054,042)	(3.0%)
Fringe Benefits	7,515,569	6,516,023	999,546	15.3%
Wages	993,649	1,209,843	(147,372)	(12.9%)
Overtime/On-call	1,520,016	909,475	610,541	67.1%
Retirement	3,395,080	4,385,057	(562,014)	(14.2%)

### General Fund Approved Full-time Positions and Vacancies

Date	Approved Positions	Vacancies	% of Vacancies
June 2021	1,437.1	131.7	9.2%
June 2020	1,426.1	107.8	7.6%

As the chart to the left indicates, the vacancy rate in June 2021 is 9.2 percent versus 7.6 percent in June 2020. Of the 131.7 current vacant positions, the Prison has 38 vacancies, the Sheriff has 15 vacancies, and the Health Department and District Justices each have

13 vacancies. Facilities has seven vacancies. DCIS, Adult Probation and Juvenile Probation each have five vacancies. Assessment and Court Administration each have four vacancies. Emergency Services has 3.7 vacancies. There are three departments that each have three vacancies, three departments that each have two vacancies, and four departments that each have one vacancy.

**Transfers from the General Fund**

	<b>Original Budget</b>	<b>Year-end Estimate as of June</b>	<b>Variance</b>
Domestic Relations	\$ 2,364,614	\$ 2,089,861	\$ (274,753)
Bridge Program (Liquid Fuels)	0	12,590	12,590
Department of Community Development	101,427	95,754	(5,673)
Public Safety Communications	5,694,185	5,551,471	(142,714)
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	7,373,538	(50,703)
Pocopson Home	114,141	807,831	693,690
Capital Reserve	1,500,000	1,500,000	0
<b>Total</b>	<b>\$ 18,863,889</b>	<b>\$ 19,096,299</b>	<b>\$ 232,410</b>

Prepared by:  
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