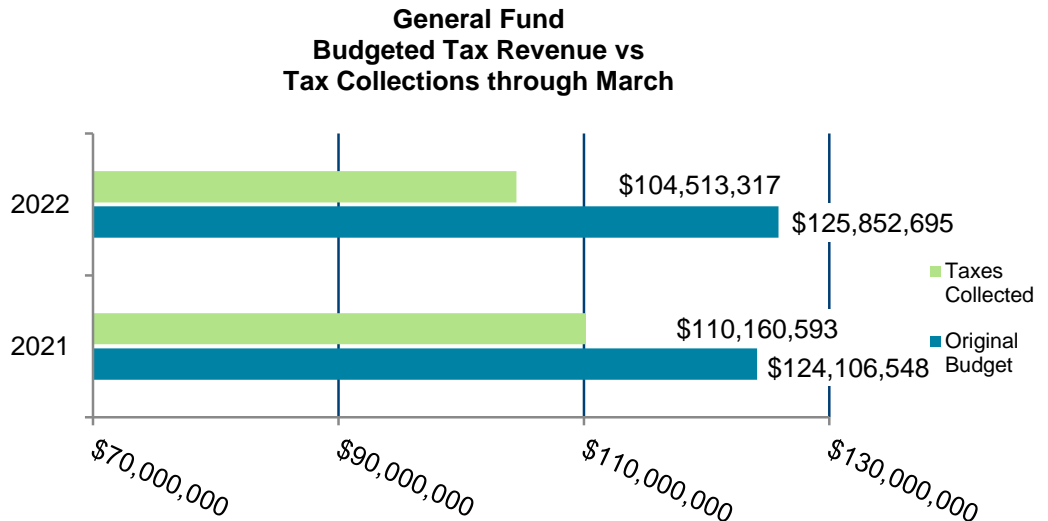


BUDGET STATUS REPORT FOR OPERATING FUNDS As of March 31, 2022

General Fund Revenues

Tax collections through March 2022 as a percentage of budget are lower than those through March 2021. **Current** year tax collections are 83 percent for 2022 and 90 percent for 2021. Current year collections are \$5.6M lower than 2021 at the same time. **Interim** collections are \$89K greater than 2021. Interim collections are at 28 percent of budget for 2022 and 14 percent for 2021. **Delinquent** tax collections for 2022 are at 41 percent of budget with \$985K received.



General Fund Revenues Year-to-Date March

	Original Budget	Year-to-Date March	% of Revenue Received
Taxes	\$ 125,852,695	\$ 104,513,317	83.0%
Federal & State Grants *	15,156,734	650,690	4.3%
Departmental Earnings	22,513,002	4,182,681	18.6%
Interest, Rent, and Other *	3,643,375	205,550	5.6%
Operating Transfers In	424,063	17,789	4.2%
Cost Recovery	12,385,965	3,114,333	25.1%
Total	\$ 179,975,834	\$ 112,684,360	62.6%

* excludes COVID funds of \$5.1M (budget) and \$140K (ytd)

The budget for **Federal & State Grants** has increased 17 percent or \$2.3M from the 2021 original budget for this category. As of March 2022, \$651K or four percent of budgeted intergovernmental revenue has been received, which is \$121K less than March 2021 receipts. First quarter grant revenue is normally slow to arrive.

The **2022 Departmental Earnings** budget which consists of **Licenses and Permits, Charges for Services, and Fines and Forfeitures** increased three percent or \$677K from the 2021 original budget. Departmental Earnings receipts as of March 31 are less than 2021 by \$253K or six percent.

Licenses and Permits – Revenue received through March 31 shows a two percent or \$11K increase from 2021 receipts. \$484K or 23 percent of the original budget has been received. The budget for 2022 is six percent over that of 2021.

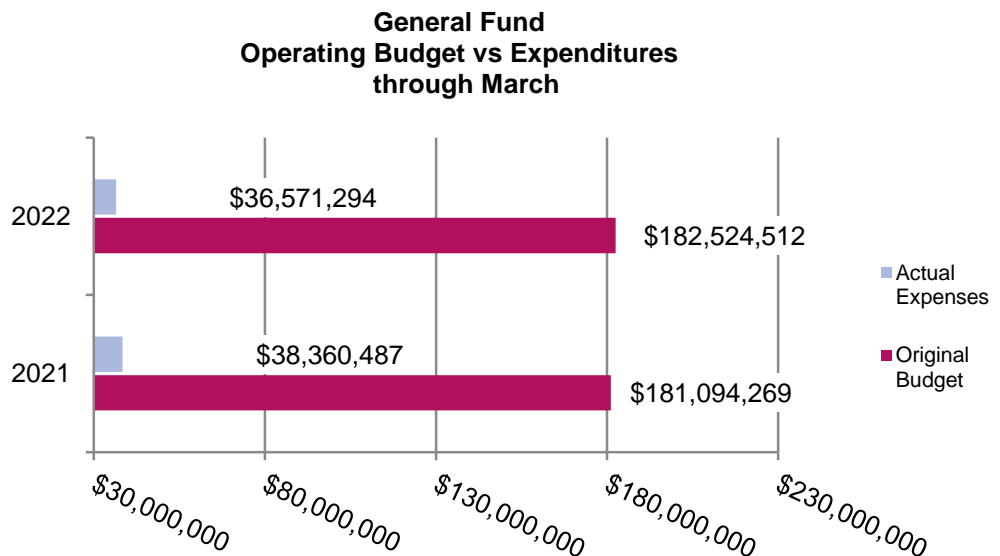
Charges for Services - Revenue through March 31 is \$224K or six percent lower than 2021 receipts, mostly due to timing of receipts. \$3.4M or 19 percent of the budget has been received. The budget increased three percent or \$495K from 2021.

Fines and Forfeitures – Actual receipts through March are \$40K or 13.5 percent less than 2021 receipts. The budget for this category increased three percent or \$59K over 2021. \$255K or 14 percent of the budget has been received.

Miscellaneous Revenues - Actuals are \$75K or 27 percent less than 2021 receipts. The budget for this category increased seven percent or \$263K over 2021. \$206K or six percent of the budget has been received.

General Fund Expenditures

The **Operating expenditures** budget for 2022 is \$1.4M or one percent higher than the original 2021 budget. Operating expenditures through March 31, 2022 total \$36.6M or 20 percent of budget. Actual expenditures are \$1.8M less than 2021, net of COVID expenditures.



General Fund Expenditures Year-to-Date March

	Original Budget	Year-to-Date March	% Expended
Personnel *	\$ 116,502,472	\$ 21,785,240	18.7%
Materials and Services *	39,220,282	8,283,543	21.1%
Contributions, Grants, Subsidies *	4,951,073	1,160,325	23.4%
Fleet / Capital Leases	1,910,736	450,305	23.6%
Operating Transfers Out	17,974,319	4,440,472	24.5%
Allocated Costs	1,965,630	491,409	25.0%
Total*	\$ 182,524,512	\$ 36,571,294	20.0%

*excludes unappropriated and COVID expenditures of \$4.9M (budget) and \$16K (ytd)

The **Materials and Services** budget increased one percent or \$524K from 2021. The Materials and Services expenditures through March 2022 are \$556K or six percent less than 2021.

The overall **Personnel Services** budget for 2022 increased two percent or \$2.7M from the 2021 original budget. The Salaries budget increased two percent. The budget for Retirement decreased as the result of a rate decrease. The budget for Standard Fringe Benefits increased as the result of a rate increase.

Personnel Services Comparison

	2022 Original Budget	2022 Year-to-Date March	% Spent 2022	2021 Original Budget	2021 Year-to-Date March	% Spent 2021
Salaries *	\$ 79,324,387	\$ 14,065,857	17.7%	\$ 78,093,724	\$14,151,511	18.2%
Wages *	3,003,966	406,209	13.5%	3,253,981	428,073	13.2%
Overtime *	2,609,856	735,083	28.2%	2,082,285	783,569	37.6%
Standard Fringe Benefits *	18,536,219	3,808,392	20.5%	16,403,703	3,494,905	21.3%
FICA *	6,482,034	1,340,388	20.7%	6,378,151	1,332,414	20.9%
Retirement *	6,175,918	1,329,217	21.5%	7,280,617	1,580,514	21.7%
Workers' Compensation	370,092	100,094	27.0%	317,598	79,609	25.1%
Total	\$ 116,502,472	\$ 21,785,240	18.7%	\$ 113,810,059	\$ 21,880,595	19.2%

* excludes COVID expenditures of \$1.2M (budget) and \$16K (ytd)

The percent of budget spent in 2022 is less than 2021. All categories except overtime are on target for the percent of budget spent through March 31. Overtime at the Prison is \$31K greater than 2021 due to the high number of vacancies, which is 60 percent higher than that of the first quarter 2021. However, vacancies also contribute to a \$230K decrease in salaries at the Prison in comparison with 2021.

Analysis of Major Personnel Services Categories March 2022 & 2021				
Category	2022 Expenses	2021 Expenses	Difference	% Inc / Dec
Salaries	\$ 14,065,857	\$ 14,181,511	\$ (115,654)	-0.8%
Fringe Benefits	3,808,392	3,494,905	313,487	9.0%
Wages	406,209	428,073	(21,864)	-5.1%
Overtime/On-call	735,083	783,569	(48,486)	-6.2%
Retirement	1,329,217	1,580,514	(251,297)	-15.9%

General Fund Approved Full-time Positions and Vacancies

Date	Approved Positions	Vacancies	% of Vacancies
March 2022	1,458.0	213.2	14.6%
March 2021	1,441.1	126.7	8.8%

As the chart to the left indicates, the vacancy rate in March 2022 is 14.6 percent versus 8.8 percent in March 2021. Of the 213.2 current vacant positions, the Prison has 68 vacancies, Health Department has 22 vacancies, Sheriff has 18 vacancies, and the District

Justices have 17 vacancies. Emergency Services has 13.7 vacancies and Facilities has 12 vacancies. The District Attorney has eight vacancies and DCIS and Court Administration both have six vacancies each. There are three departments that each have five vacancies, two departments with four vacancies each, one department with three vacancies, three departments that have two vacancies each, ten departments that have one vacancy each, and one with 0.5 vacancy.

Transfers from the General Fund

	Original Budget	Year-end Estimate as of March	Variance
Domestic Relations	\$ 2,151,388	\$ 2,160,957	\$ 9,569
Bridge Program (Liquid Fuels)	0	56,578	56,578
Public Safety Communications	4,773,455	4,916,335	142,880
Human Services	28,000	28,000	0
Mental Health / Intellectual and Developmental Disabilities	984,750	1,087,451	102,701
Aging Services	304,504	304,504	0
Drug & Alcohol Services	348,000	348,000	0
Children, Youth & Families	7,424,268	5,572,535	(1,851,733)
Community Development	89,424	89,424	0
Capital Reserve	1,500,000	1,500,000	0
Total	\$ 17,603,789	\$ 16,063,784	\$ 1,540,005

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