



## Butler County General Fund Dashboard

As of March 31, 2023

|  | 2023 Originally Adopted Budget | 2023 March Year to Date Actual | 2022 Total Actuals | 2022 March Year to Date Actual | Variance 2023 YTD to 2022 YTD | Variance % |
|--|--------------------------------|--------------------------------|--------------------|--------------------------------|-------------------------------|------------|
|--|--------------------------------|--------------------------------|--------------------|--------------------------------|-------------------------------|------------|

### General Fund Revenues and Expenditures:

| Revenues - Top 15 Per Budget                   |                          |                         |                           |                         |                          |                  |
|--|--------------------------|-------------------------|---------------------------|-------------------------|--------------------------|------------------|
| Sales Tax                                      | \$ 47,500,000.00         | \$ 15,015,281.39        | \$ 56,356,695.68          | \$ 13,979,101.09        | \$ 1,036,180.30          | 7.4 %            |
| Property Tax                                   | 19,000,000.00            | 0.00                    | 0.00 (1)                  | 0.00 (1)                | 0.00                     | 0.0 %            |
| Boarding of Prisoners                          | 9,500,000.00             | 2,499,384.42            | 9,936,566.34              | 2,390,209.44            | 109,174.98               | 4.6 %            |
| Transfer Tax                                   | 5,500,000.00             | 1,944,936.90            | 7,387,280.00              | 1,653,774.80            | 291,162.10               | 17.6 %           |
| Investment Income (Interest)                   | 5,000,000.00             | 1,374,454.92            | 3,364,373.48              | 531,921.81              | 842,533.11               | 158.4 %          |
| Casino Fees                                    | 4,500,000.00             | 1,324,016.99            | 5,584,081.98              | 1,302,370.00            | 21,646.99                | 1.7 %            |
| Local Gov't Fund                               | 2,700,000.00             | 816,459.74              | 3,289,731.54              | 775,412.34              | 41,047.40                | 5.3 %            |
| Building Regulations                           | 2,300,000.00             | 8,963.46                | 3,239,465.13              | 14,297.11               | (5,333.65)               | (37.3) %         |
| Homestead / 10% Rollback Reimbursement         | 1,900,000.00             | 0.00                    | 0.00 (1)                  | 0.00 (1)                | 0.00                     | 0.0 %            |
| Indirect Cost Reimbursement                    | 1,850,000.00             | 8,080.39                | 1,850,000.00              | 0.00                    | 8,080.39                 | 100.0 %          |
| Public Defender Reimbursements                 | 1,800,100.00             | 581,938.50              | 3,936,335.54              | 1,340,723.49            | (758,784.99)             | (56.6) %         |
| Treasurer Fees                                 | 1,300,000.00             | 22.69                   | 1,306,000.00              | 682,838.50              | (682,815.81)             | (100.0) %        |
| Sheriff-Incarceration Alternatives State Grant | 1,238,349.00             | 0.00                    | 1,238,349.00              | 309,587.00              | (309,587.00)             | (100.0) %        |
| Recorder Fees                                  | 1,200,000.00             | 254,501.75              | 1,449,305.15              | 423,550.65              | (169,048.90)             | (39.9) %         |
| Auditor Settlement Fees                        | 1,100,000.00             | 44,319.88               | 1,080,234.32              | 560,561.68              | (516,241.80)             | (92.1) %         |
| All Other Revenues                             | 8,790,138.00             | 3,362,377.70            | 9,710,889.76              | 3,069,888.41            | 292,489.29               | 9.5 %            |
| <b>Total General Fund Revenues</b>             | <b>\$ 115,178,587.00</b> | <b>\$ 27,234,738.73</b> | <b>\$ 109,729,307.92</b>  | <b>\$ 27,034,236.32</b> | <b>\$ 200,502.41</b>     | <b>0.7 %</b>     |
| Expenditures                                   |                          |                         |                           |                         |                          |                  |
| Personnel                                      | \$ 77,333,840.20         | \$ 19,145,773.99        | \$ 70,645,918.06          | \$ 15,997,067.50        | \$ 3,148,706.49          | 19.7 %           |
| Services                                       | 23,306,092.45            | 5,974,633.54            | 19,915,819.72             | 4,731,042.94            | 1,243,590.60             | 26.3 %           |
| Internal Transfers and Advances                | 6,155,268.00             | 267,860.19              | 24,255,060.24             | 376,614.27              | (108,754.08)             | (28.9) %         |
| Supplies and Materials                         | 4,890,838.00             | 1,240,675.08            | 4,210,921.76              | 1,118,148.89            | 122,526.19               | 11.0 %           |
| Capital  | 4,000.00                 | 498,275.96              | 1,486,522.69              | 175,879.53              | 322,396.43               | 183.3 %          |
| All Other Expenses                             | 4,445,602.50             | 754,891.33              | 4,519,994.75              | 3,269,720.03            | (2,514,828.70)           | (76.9) %         |
| <b>Total General Fund Expenditures</b>         | <b>\$ 116,135,641.15</b> | <b>\$ 27,882,110.09</b> | <b>\$ 125,034,237.22</b>  | <b>\$ 25,668,473.16</b> | <b>\$ 2,213,636.93</b>   | <b>8.6 %</b>     |
| <b>Total Revenues less Expenditures</b>        | <b>\$ (957,054.15)</b>   | <b>\$ (647,371.36)</b>  | <b>\$ (15,304,929.30)</b> | <b>\$ 1,365,763.16</b>  | <b>\$ (2,013,134.52)</b> | <b>(147.4) %</b> |

### General Fund Unencumbered Cash:

|  |                         |                          |                         |                          |                           |                 |
|--|-------------------------|--------------------------|-------------------------|--------------------------|---------------------------|-----------------|
| Beginning of Period Cash               | \$ 105,815,375.40       | \$ 119,619,720.58        | \$ 134,924,649.88       | \$ 134,924,649.88        | \$ (15,304,929.30)        | (11.3) %        |
| Total Revenue Less Expenditures        | (957,054.15)            | (647,371.36)             | (15,304,929.30)         | 1,365,763.16             | (2,013,134.52)            | (147.4) %       |
| Budget Stabilization                   | (16,000,000.00)         | (16,000,000.00)          | (16,000,000.00)         | (16,000,000.00)          | 0.00                      | 0.0 %           |
| <b>End of Period Cash</b>              | <b>88,858,321.25</b>    | <b>102,972,349.22</b>    | <b>103,619,720.58</b>   | <b>120,290,413.04</b>    | <b>(17,318,063.82)</b>    | <b>(14.4) %</b> |
| Encumbrances                           | 0.00                    | 24,633,761.83            | (9,526,101.67)          | 21,340,220.94            | 3,293,540.89              | 15.4 %          |
| <b>End of Period Unencumbered Cash</b> | <b>\$ 88,858,321.25</b> | <b>\$ 127,606,111.05</b> | <b>\$ 94,093,618.91</b> | <b>\$ 141,630,633.98</b> | <b>\$ (14,024,522.93)</b> | <b>(9.9) %</b>  |

(1) Property tax county inside millage suspended during 2022 collection year