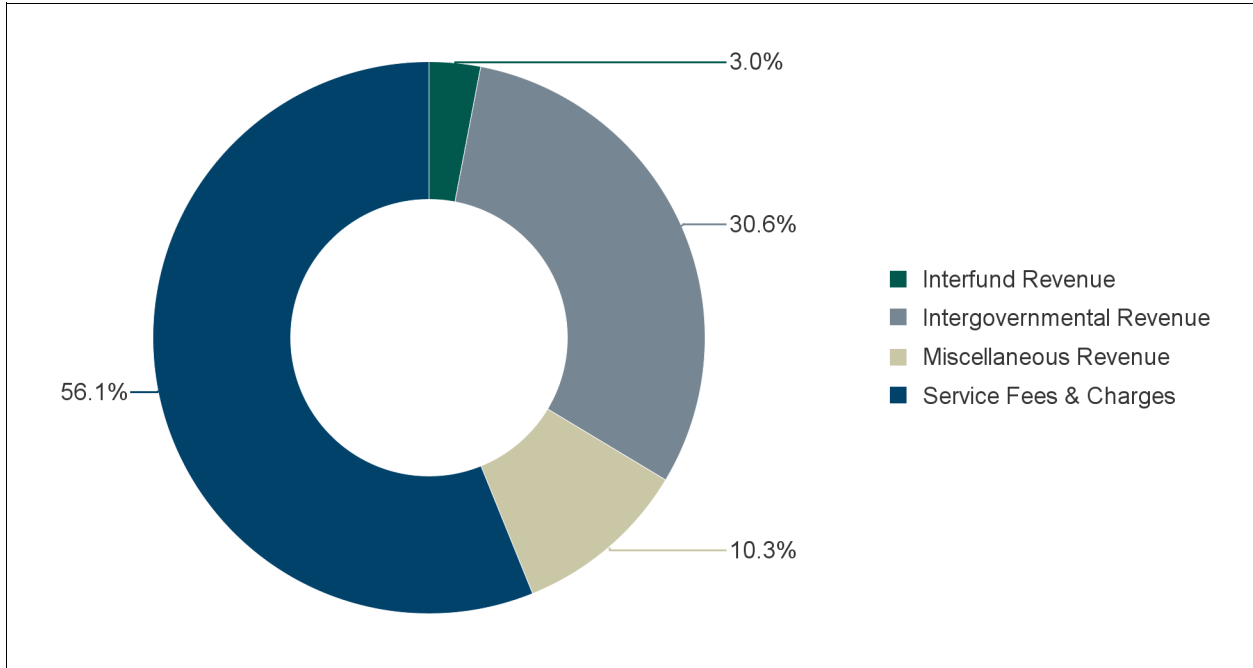


Revenues by Category



Significant Revenues

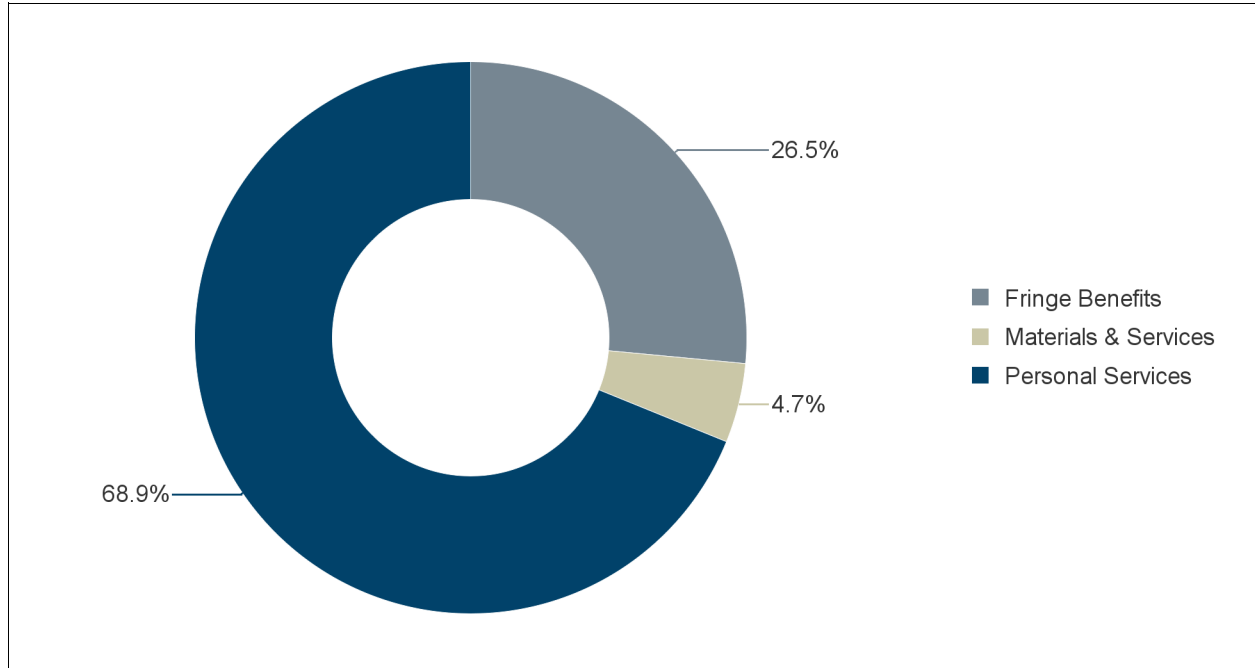
Description	Budget Category	Amount	% of Revenue
435600 - CERTIFIED DELINQUENT TAX FEES	Service Fees & Charges	\$1,959,928	44.0%
451036 - FEDERAL GRANTS THROUGH STATE	Intergovernmental Revenue	\$745,440	16.7%
430100 - INTERFUND SERVICES AND CHARGES	Service Fees & Charges	\$421,514	9.5%
464000 - MISCELLANEOUS REVENUES	Miscellaneous Revenue	\$339,452	7.6%
451000 - FEDERAL GRANTS	Intergovernmental Revenue	\$331,473	7.4%

Comparison to Prior Year

	2023 Actuals	2024 Actuals	Variance	%
			\$	
General Fund	\$1,463,211	\$2,170,319	\$707,109	48.3%
Non-General Fund	\$2,187,161	\$2,288,185	\$101,024	4.6%
Total	\$3,650,372	\$4,458,505	\$808,133	22.1%

The variance from the prior year in the General Fund is due to receipt of a Conviction Integrity Unit Grant, the remainder of an American Rescue Plan Act Grant from the Ohio Office of Criminal Justice Services, and a reimbursement from the Law Enforcement Trust Fund.

Expenditures by Category



Significant Expenditures

Description	Budget Category	Amount	% of Expenditures
510100 - SALARIES AND WAGES	Personal Services	\$19,922,046	65.2%
515000 - OTHER FRINGE BENEFITS	Fringe Benefits	\$5,349,214	17.5%
514100 - PERS CONTRIBUTION	Fringe Benefits	\$2,873,388	9.4%
511300 - SUPPLEMENTAL PAY	Personal Services	\$644,245	2.1%
514300 - MEDICARE	Fringe Benefits	\$294,431	1.0%

Comparison to Prior Year

	2023 Actuals	2024 Actuals	Variance	%
			\$	
General Fund	\$26,907,235	\$28,754,243	\$1,847,008	6.9%
Non-General Fund	\$1,375,353	\$1,782,449	\$407,095	29.6%
Total	\$28,282,588	\$30,536,692	\$2,254,103	8.0%

The variance from the prior year is due to increased staff, salaries, and associated fringe benefits, partially offset by a payment for a software subscription being delayed to 2025 in the General Fund. The variance in the Non-General Fund is primarily due to personnel costs and the payment of cost allocation charges in the Delinquent Tax & Assessment Collection Fund.