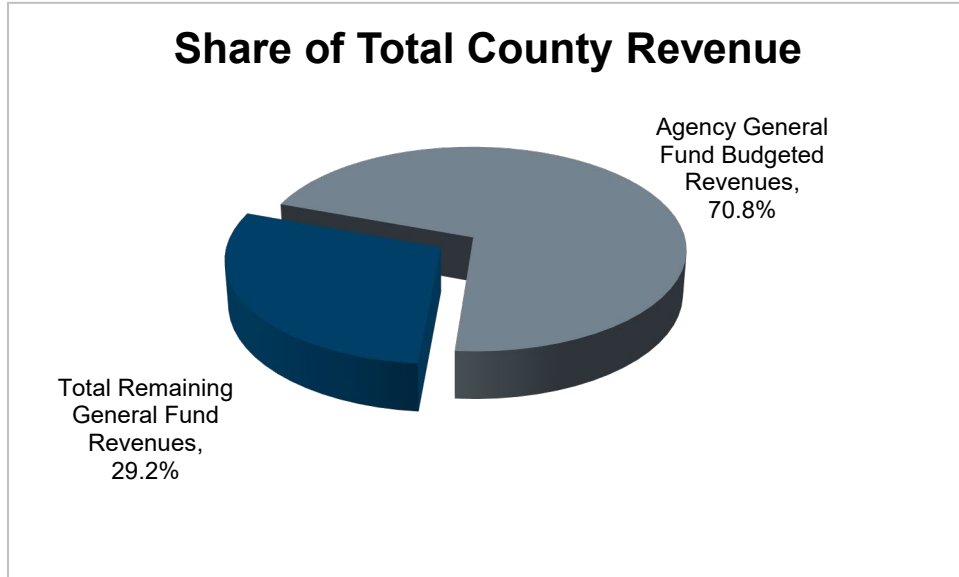
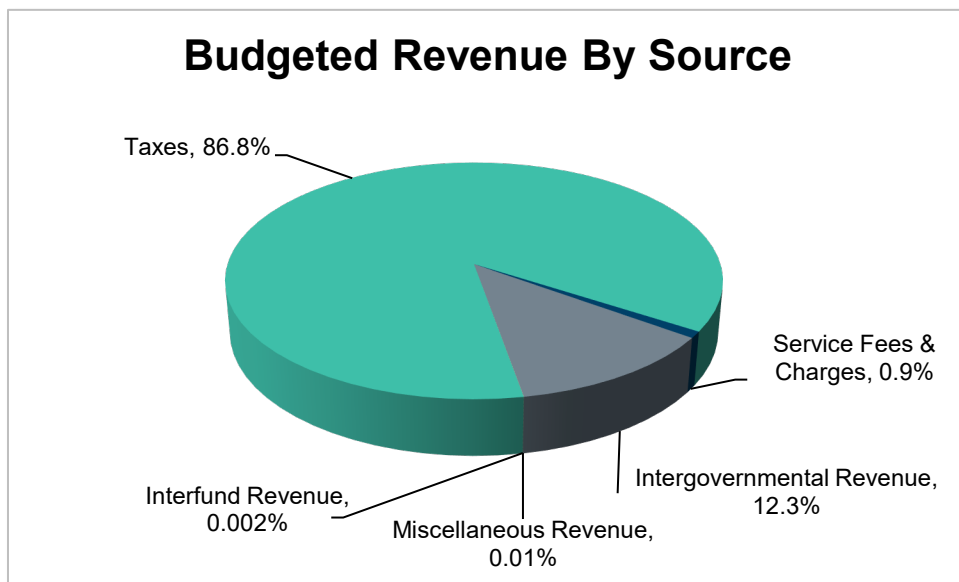


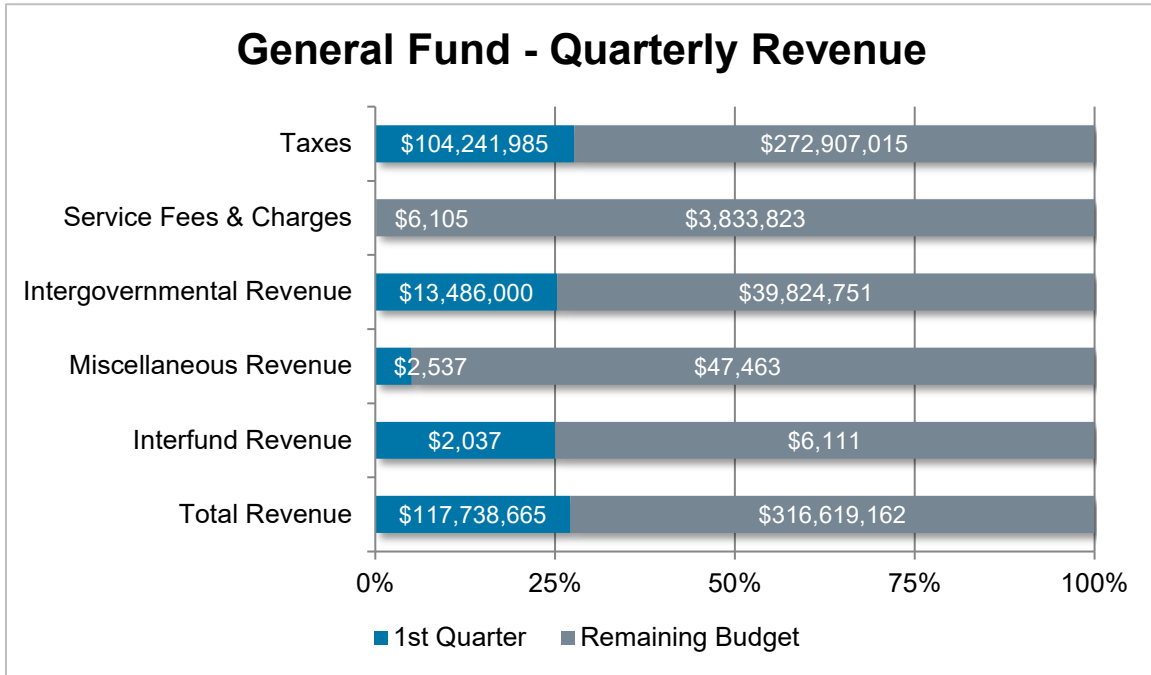
General Fund – Revenue Analysis



- The General Fund revenue for the Board of Commissioners is estimated to be **\$434,357,827** for 2023, which is **70.8%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Board of Commissioners are sales tax proceeds and cost allocation plan reimbursements. The General Fund revenue also includes reimbursements from Coronavirus Local Fiscal Recovery Fund (CLFRF) that was approved by the American Rescue Plan (ARP), and FEMA through the Public Assistance Program.

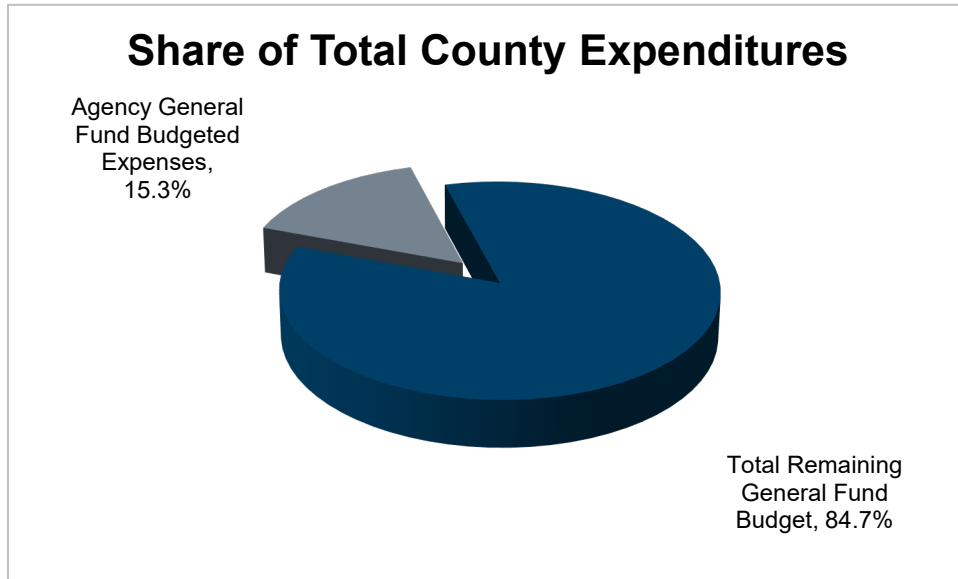


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$108,288,282	\$94,366,926	\$103,458,896	\$114,400,267	\$108,288,282	\$420,514,371
Current Year	\$117,738,665				\$117,738,665	\$434,357,827

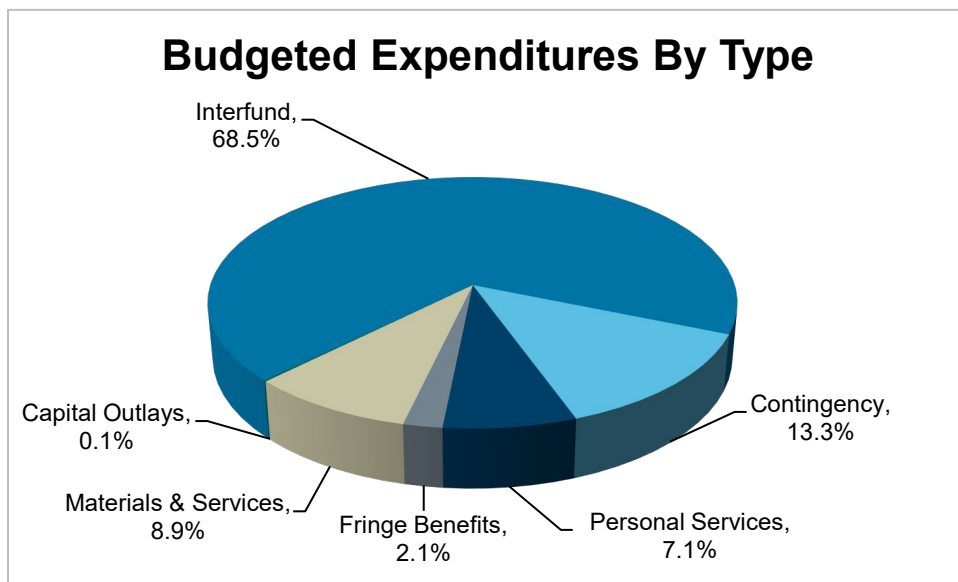
**Current year total represents revised budget.*

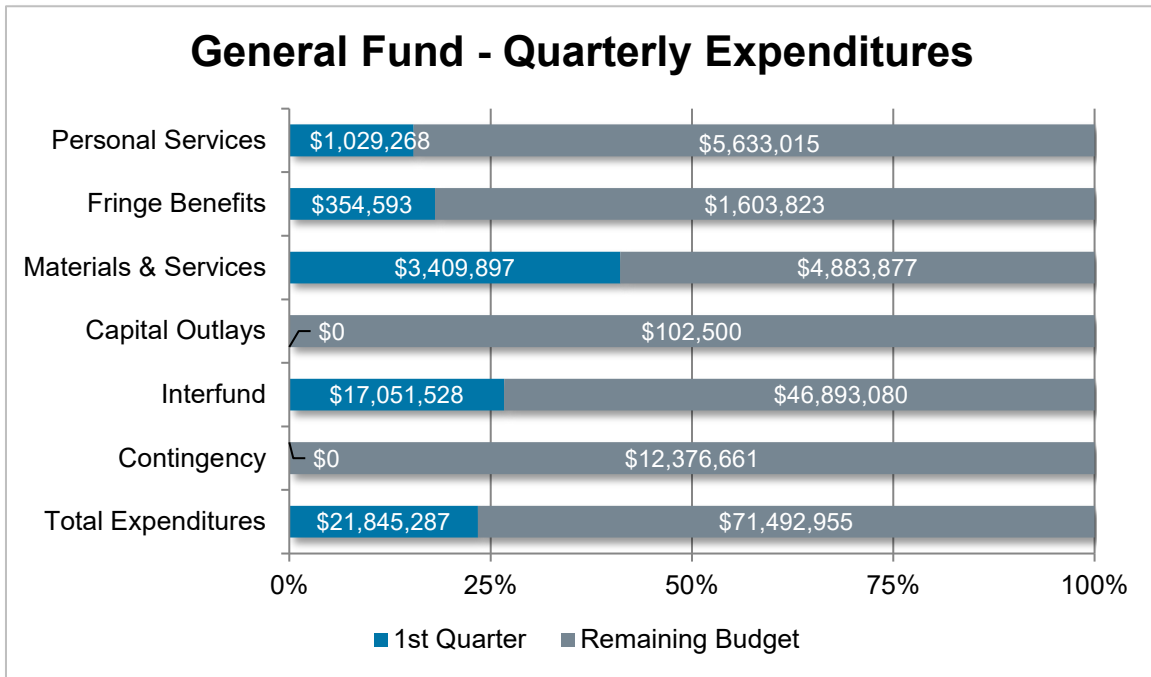
- First quarter revenue of **\$117,738,665** represents **27.1%** of the budgeted amount for the year.
- All of the \$104,241,985 in Taxes received during the 1st quarter was associated with the sales tax and represents 27.6% of the budgeted amount. This reflects an increase of 7.1% from 2022 receipts, though a 2.2% increase from current year estimates.
- Within Service Fees & Charges, the budgeted amount is associated with payments made by non-general fund agencies for the cost allocation plan, which will be collected during the 2nd quarter.
- Within Intergovernmental Revenue, \$13,486,000 was collected during the 1st quarter and is related to reimbursement from the Coronavirus Local Fiscal Recovery Fund.
- All of the \$2,037 in Interfund Revenue that was received during the 1st quarter was associated with the partial repayment of the Interfund loan initially made from the General Fund to the Public Assistance Fund for the capital expenditures incurred for the move to Northland Village.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Board of Commissioners are estimated to be **\$93,338,242** for 2023, which is **15.3%** of the total budgeted expenditures for the General Fund.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$22,660,344	\$19,441,014	\$5,684,337	\$108,987,526	\$22,660,344	\$156,773,221
Current Year	\$21,845,287				\$21,845,287	\$93,338,242

*Current year total represents revised budget.

- First quarter expenditures of **\$21,845,287** represent **23.4%** of the budgeted amount for the year.
- In addition to the personnel costs within the Commissioners' Office, there is an additional \$3,000,000 in Personal Services and \$540,900 in Fringe Benefits that was budgeted within the Commissioners' Reserve program for items such as termination payouts, wellness payouts, and variances between actual, budgeted vacancy levels. No transfers were made from this Reserve during the 1st quarter.
- Within Materials & Services, \$3,409,897 or 41.1% of the budgeted amount was expended during the 1st quarter. Of this amount, \$1,224,263 or 35.9% is related to a one-time payment to the City of Columbus for the state code cases prosecuted by the City Attorney's office in the Franklin County Municipal Court during 2022, \$1,128,771 or 33.1% is related to various professional services, and \$717,344 or 21.0% is related a payment to the Franklin County Convention Facilities Authority for the arena lease.

- Within the Interfund category, \$17,051,528 or 26.7% of the budgeted amount was expended during the 1st quarter. Of this amount:
 - \$14,234,313 or 83.5% was associated with the annual debt service payment for the sales tax backed bonds
 - \$1,593,774 or 9.3% was associated with the monthly mandated share payments to JFS
 - \$943,687 or 5.5% was associated with the transfer for the Stormwater Management Program
 - \$250,000 or 1.5% is associated with the transfer to Probate Court for the Guardianship Service Board

- Of the \$46,893,080 remaining within the Interfund category:
 - \$22,444,020 or 67.4% is associated with the various General Fund debt service transfers scheduled for the 2nd and 4th quarters
 - \$5,000,000 or 15.0% is associated with Sanitary Engineer capital projects
 - \$3,307,084 or 9.9% is associated with the remaining monthly mandated share payments to JFS
 - \$1,000,000 or 3.0% is associated with a transfer to JFS for support the Family Stabilization Center.
 - \$943,687 or 2.8% is associated with the second half transfer to the County Engineer for the Stormwater Management Program

- Within the Contingency category, no expenses will be made directly in this category. However, during the year, appropriations can be transferred from Contingency to the appropriate agency to cover unforeseen costs that cannot be absorbed within an agency's current budget. There were two transfers from Contingency in the amount of \$2,623,339 approved during the 1st quarter (see the resolutions under Budget Corrective Items – Approved below for further detail).

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$845,142	\$1,029,268	121.8%
2 nd Quarter	\$985,999		
3 rd Quarter	\$845,142		
4 th Quarter	\$3,985,999		
Total	\$6,662,283	\$1,029,268	15.4%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services during the 1st quarter, is related to termination payouts and a retroactive adjustment totaling \$175,604.
- The budgeted amount allocated for the 4th quarter includes \$3.0 million reserved for termination and wellness payouts and variances between actual and budgeted vacancy levels that are addressed by the Omnibus Termination and Wellness Resolution at the end of the year.

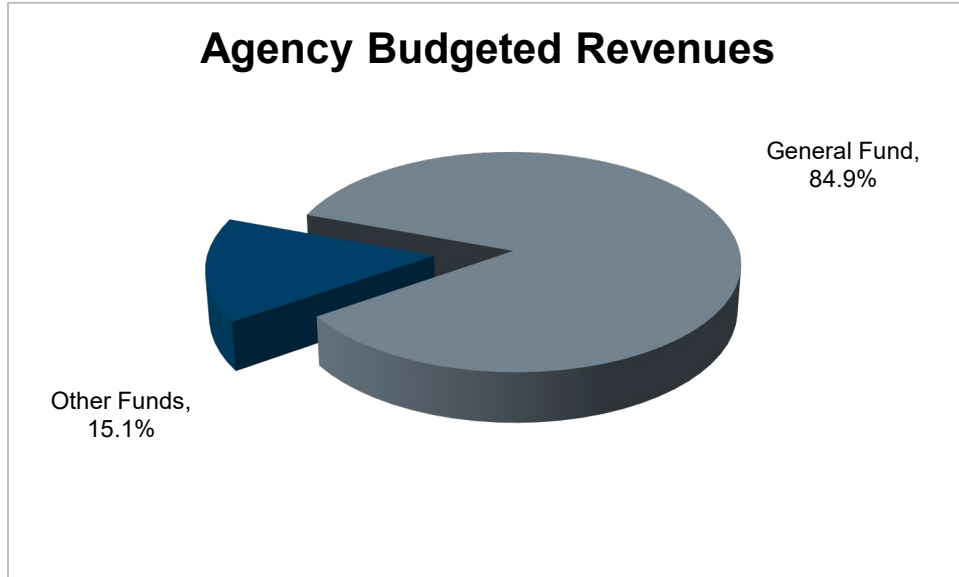
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$151,547	Transfer from Reserves	Non-Bargaining Increase
0021-23	(\$5,507,290)	Transfer from Reserves	Non-Bargaining Increase – Transfer to Other Agencies
0053-23	\$700,000	Supplemental	Carryover of Prior Year Expenditures
0053-23	\$5,333,000	Revenue Adjustment	Revised Sales Tax Estimate
0053-23	(\$2,421,491)	Transfer from Contingency	Carryover of Prior Year Expenditures
0053-23	(\$7,000,000)	Transfer from Reserves	Bargaining Unit Increase – Sheriff’s Office
0184-23	(\$201,848)	Transfer from Contingency	Prosecutor - Victims Witness Advocates
0254-23	\$12,500,000	Revenue Adjustment	CLFRF - Reimbursements

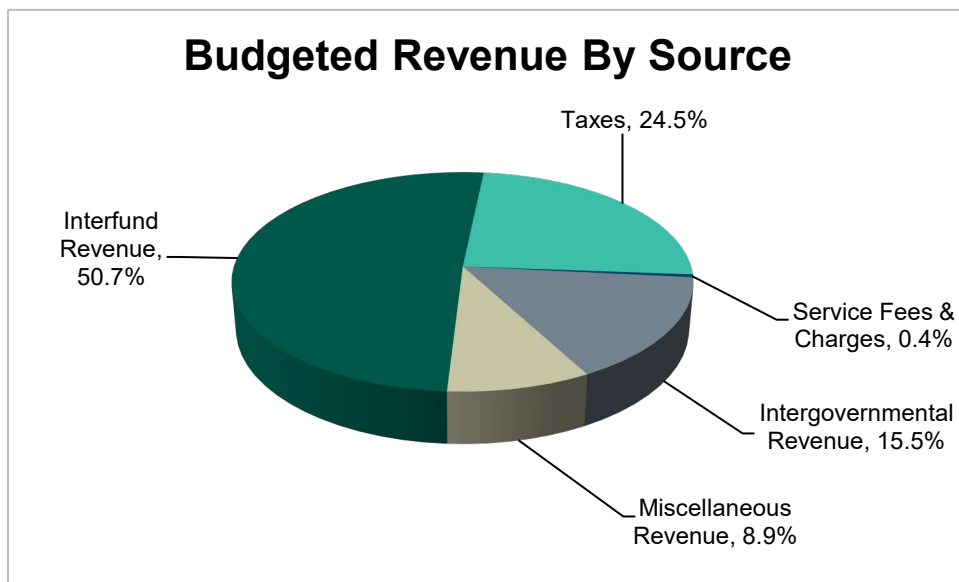
General Fund – Budget Corrective Items - Pending

- There are various items within the Commissioners’ Reserves, including the \$12.4 million remaining within Contingency, that will be transferred as needed to other County offices throughout the remainder of the year.

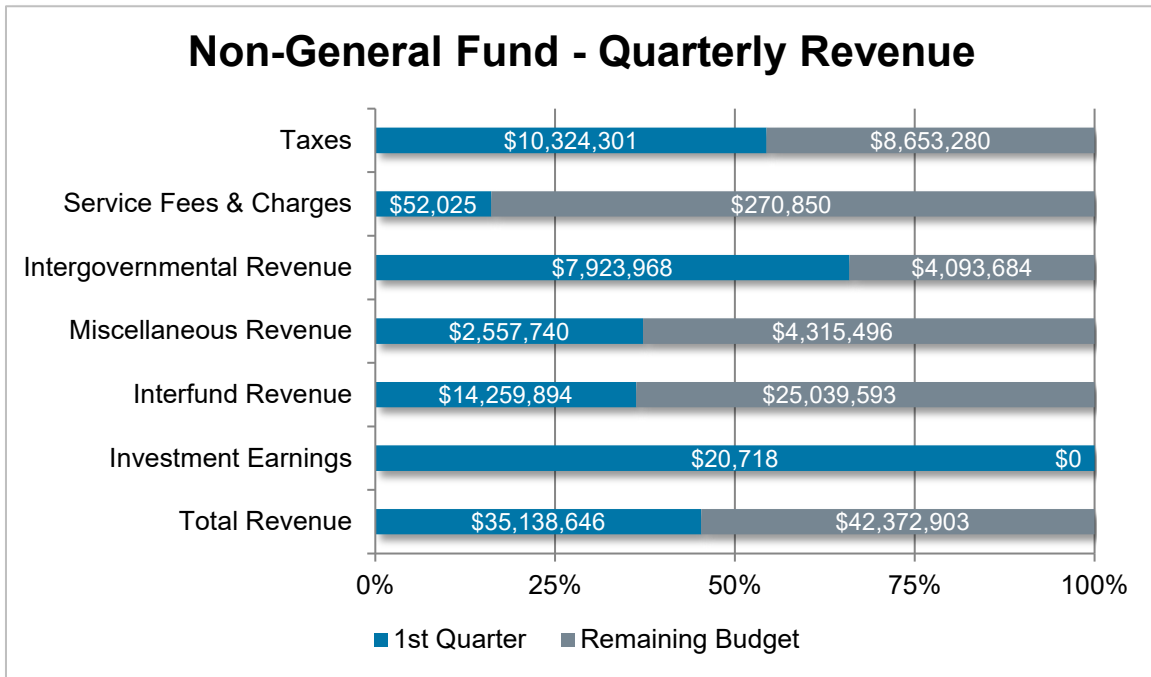
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Commissioners is estimated to be **\$77,490,831** for 2023, which is **15.1%** of the total budgeted revenue for the Board of Commissioners.



- The main sources of non-general fund revenue for the Board of Commissioners are transfers for the payment of debt service and the tax collections for the zoological park levy that supports the operations of the Columbus Zoo. The non-general fund revenue also includes collections from the CLFRF and the Emergency Rental Assistance Program.



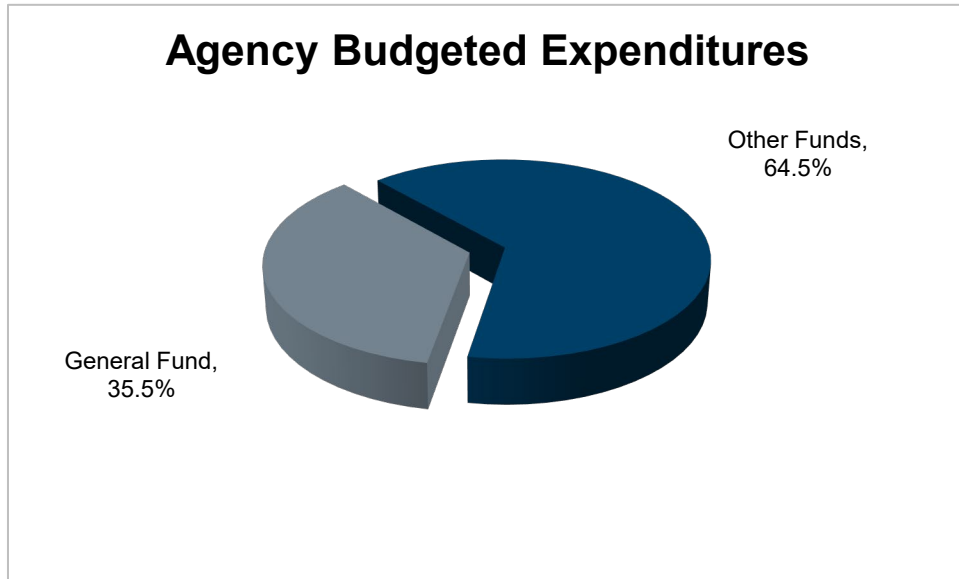
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$28,214,751	\$144,506,696	\$20,890,175	\$26,638,503	\$28,214,751	\$220,250,125
Current Year	\$35,138,646				\$35,138,646	\$77,490,831

**Current year total represents revised budget.*

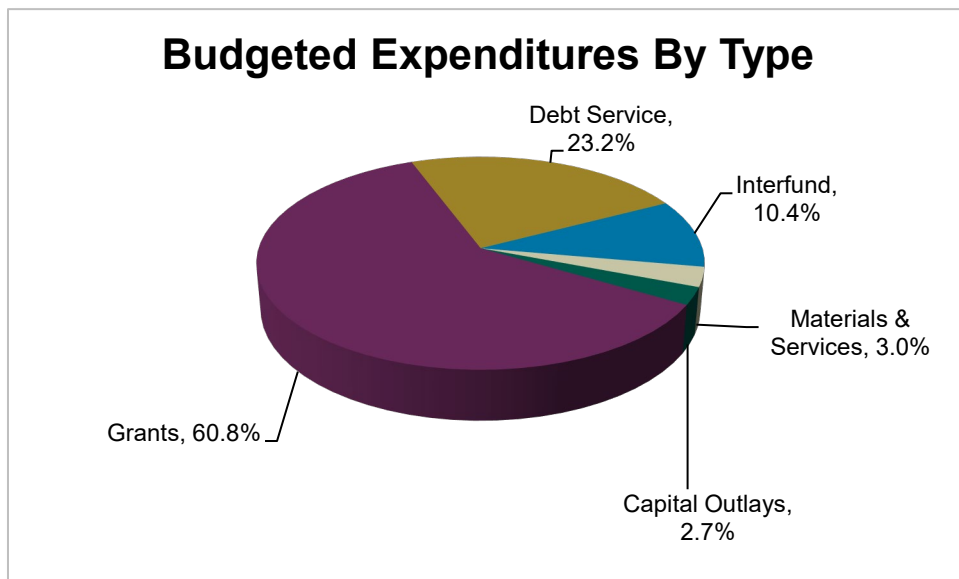
- First quarter revenue of **\$35,138,646** represents **45.4%** of the budgeted amount for the year.
- Within Taxes, most of the revenue is received during the 1st and 3rd quarters due to the timing of the first and second half real estate tax collections for the zoological park levy supporting the Columbus Zoo. The \$10,324,301 that was collected during the 1st quarter represents 54.4% of the total budgeted amount.
- All of the \$52,025 collected within Service Fees & Charges was received in the Domestic Shelter Fund, which represents the fees for domestic violence prevention that are charged as part of each marriage license and divorce settlement.
- Within Intergovernmental Revenue, \$7,923,968 or 65.9% was collected during the 1st quarter. Of this amount, \$5,000,000 or 63.1% was received for the Emergency Rental Assistance Program, \$2,500,000 or 31.5% was collected by the Network Infrastructure Fund, while the remaining \$422,461 or 5.3% was collected by the Wireless 9-1-1 Fund.

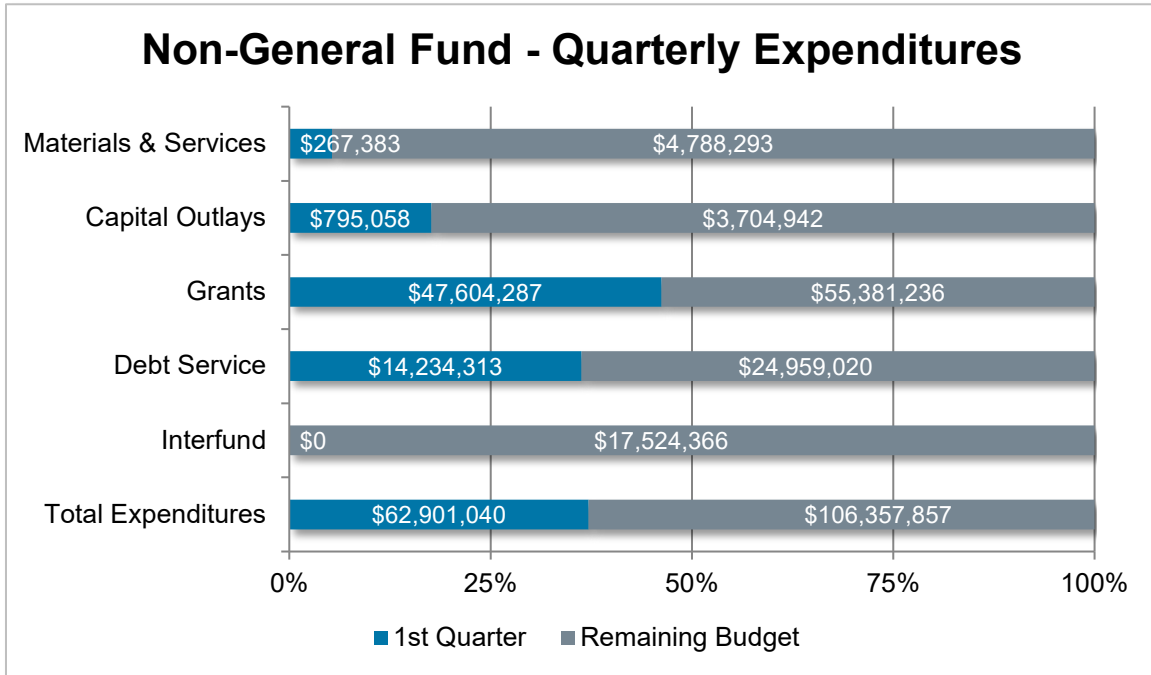
- Of the \$2,557,740 collected within Miscellaneous Revenue during the 1st quarter, of the amount collected rent payments from Franklin County Children Services \$802,733 and \$518,371 received from Franklin County Stadium Inc. will be used to cover the 2nd quarter debt service payments. The remaining \$1,236,637 is related to the National Opioid Settlement.
- The \$14,234,313 collected within Interfund Revenue is related to accounting for the sales tax collected for the annual debt payment within the Sales Tax Bond Retirement Fund. The remaining \$25,039,593 to be collected will be received during the 2nd and 4th quarters for the debt service transfers from county offices and other entities into the various bond retirement funds for the payment of the county's debt service payments.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Board of Commissioners are estimated to be **\$169,258,897** for 2023, which is **64.5%** of the total budgeted expenditures for the Board of Commissioners.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$29,478,323	\$30,012,100	\$27,449,480	\$36,701,212	\$29,478,323	\$123,641,115
Current Year	\$62,901,040				\$62,901,040	\$169,258,897

*Current year total represents revised budget.

- First quarter expenditures of **\$62,901,040** represent **37.2%** of the budgeted amount for the year.
- Of the \$267,383 expended within Materials & Services, \$174,217 is associated with fees associated with the collection of the zoological park levy, \$58,392 is associated with legal settlements and \$34,697 is associated with Wireless 9-1-1 expenditures. Of the remaining budget, \$3,478,825 is associated with the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments and \$941,608 is associated with the remaining legal settlements to be paid from the Risk Management Fund.
- Within Capital Outlays, the \$795,058 is associated with the Network Infrastructure Fund to support network upgrades.
- Of the \$47,604,287 expended within Grants, \$42,763,781 or 89.8% is associated with the Coronavirus Relief Fund, \$4,256,580 or 8.9% is related to the Emergency Rental Assistance Fund, \$444,594 or 0.9% is related to the Wireless 9-1-1 Fund for distribution to the public safety answering points (PSAPs), and \$139,329 or 0.3% is associated with the Domestic Shelter Fund for the support of the CHOICES program.

- The \$14,234,313 expended within Debt Service is associated with the accounting of the annual sales tax backed bond payment and represents the amount withheld by the Trustee for the debt payment in June and December. Expenditures within Debt Service will occur during the 2nd and 4th quarters of the year the county's debt service payments.
- The Interfund category includes a one-time transfer of \$2,073,488 appropriations within the Stadium Pledge Fund, which provides the backstop for the debt issued for Huntington Park, and \$14,950,313 for the Hotel Pledge Fund, which provides the backstop for the debt issued for the Downtown Hilton Hotel. No expenditures from these appropriation items are expected to be made in 2023.

Non-General Fund – Personal Services Analysis

- All of the Personal Services expenditures for the Board of Commissioners are within the General Fund.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0053-23	(\$5,802,581)	Decrease	Certificate Reconciliation – Emergency Rental Assistance Fund
0229-23	\$15,020	Revenue Adjustment	Revised Property Tax Estimate
0254-23	\$2,500,000	Supplemental	Network Infrastructure Fund

Non-General Fund – Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.