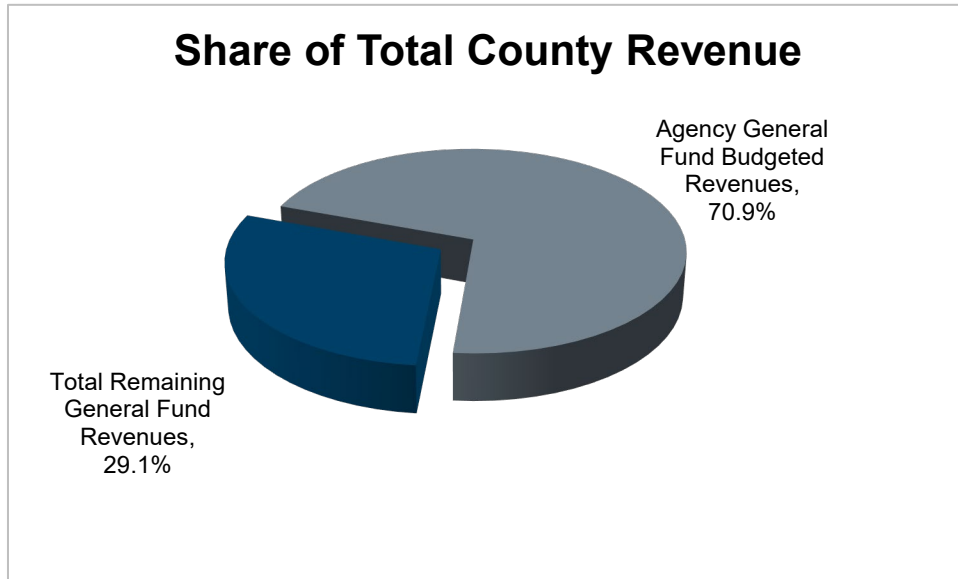
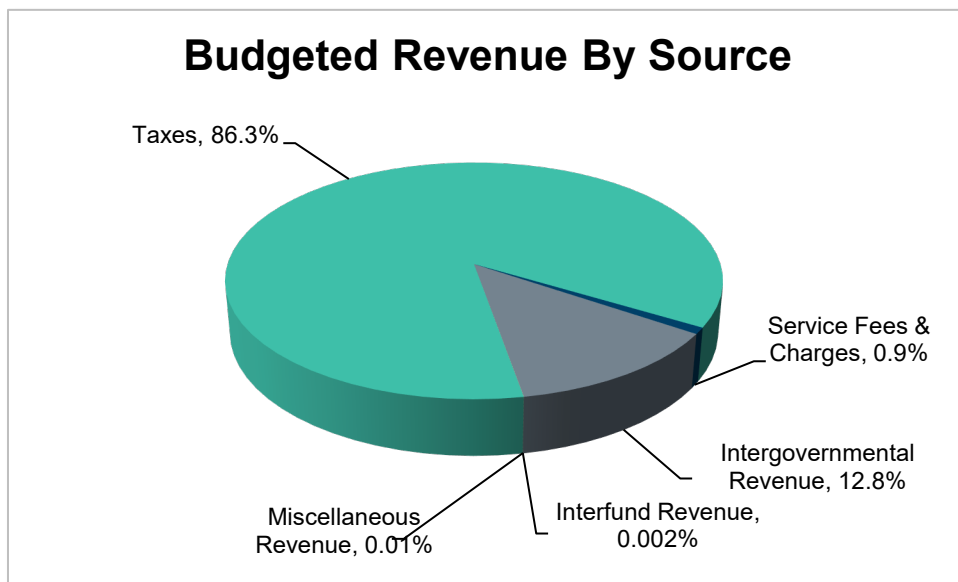


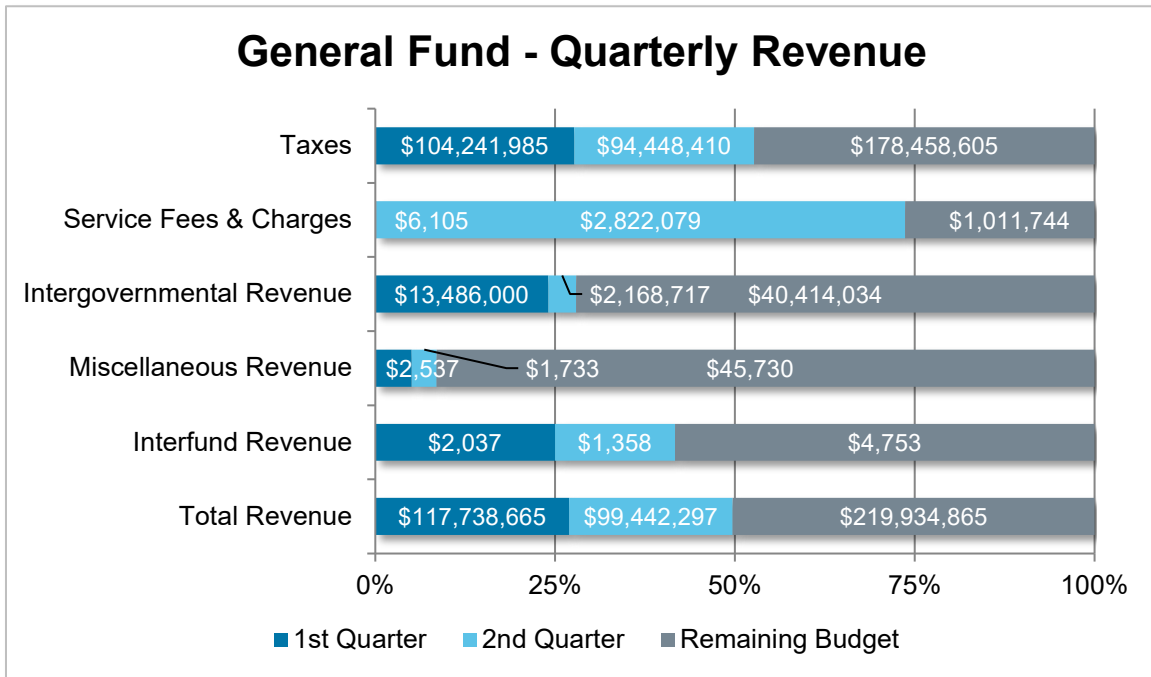
General Fund – Revenue Analysis



- The General Fund revenue for the Board of Commissioners is estimated to be **\$437,115,827** for 2023, which is **70.9%** 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).

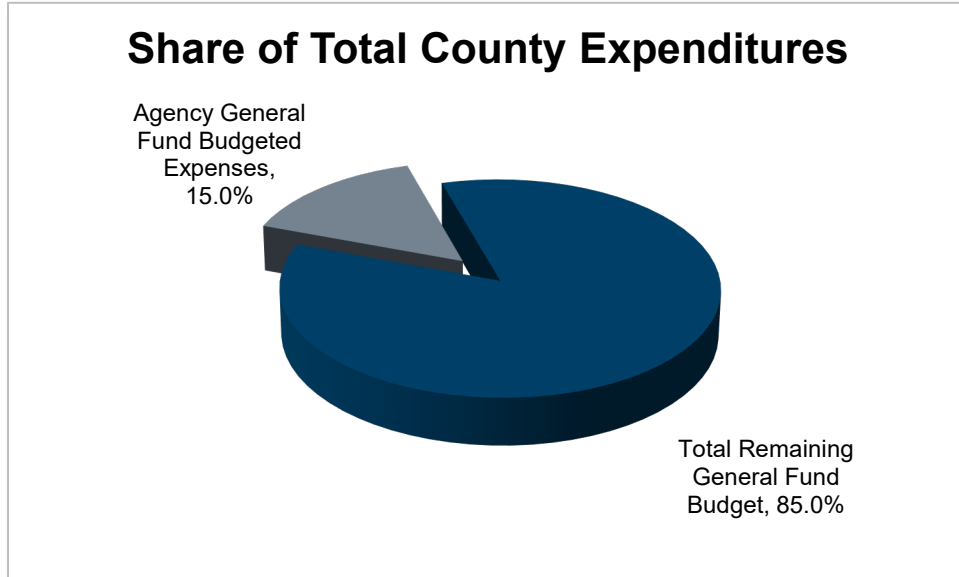


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$108,288,282	\$94,366,926	\$103,458,896	\$114,400,267	\$202,655,208	\$420,514,371
Current Year	\$117,738,665	\$99,442,297			\$217,180,962	\$437,115,827

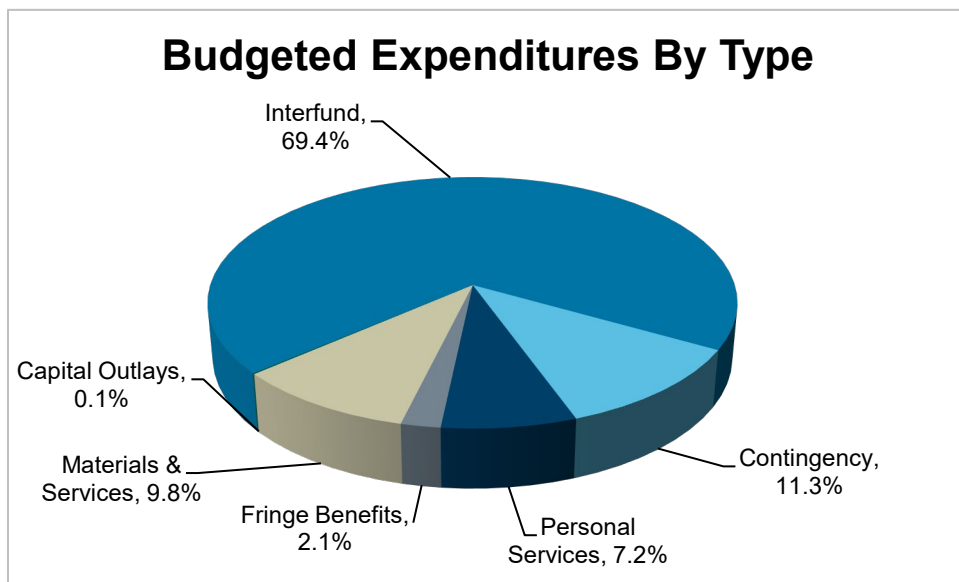
**Current year total represents revised budget.*

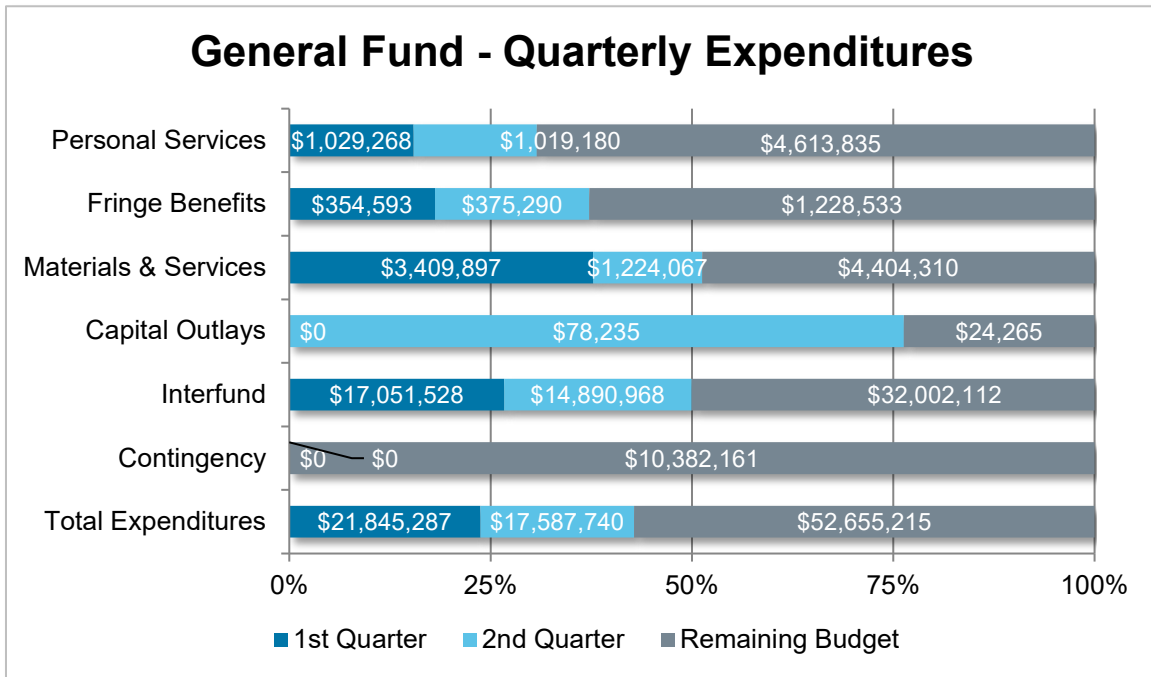
- Second quarter revenue of **\$99,442,297** represents **22.8%** of the budgeted amount for the year. YTD revenue of **\$217,180,962** represents **49.7%** of the budgeted amount for the year.
- All of the \$94,448,410 in Taxes received during the 2nd quarter was associated with the sales tax and represents 25.0% of the budgeted amount. This reflects an increase of 6.5% from 2022 receipts, though a 2.1% increase from current year estimates.
- Within Service Fees & Charges, \$2,822,079 or 73.5% of the budgeted amount was collected during the 2nd quarter, of which 99.7% was associated with payments made by non-general fund agencies for the cost allocation plan.
- Within Intergovernmental Revenue, \$2,168,717 was collected during the 2nd quarter, of which \$2,112,500 or 97.4% is related to reimbursement from the Coronavirus Local Fiscal Recovery Fund. The remaining is related to the subsidy related to the qualified energy conservation bonds issued through the OAQDA.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Board of Commissioners are estimated to be **\$92,088,242** for 2023, which is **15.1%** 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	\$42,101,358	\$156,773,221
Current Year	\$21,845,287	\$17,587,740			\$39,433,027	\$92,088,242

*Current year total represents revised budget.

- Second quarter expenditures of **\$17,587,740** represent **19.1%** of the budgeted amount for the year. YTD expenditures of **\$39,433,027** represent **42.8%** 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 2nd quarter.
- Within Materials & Services, \$1,224,067 or 13.5% of the budgeted amount was expended during the 2nd quarter. Of this amount, \$817,992 or 66.8% is related to a payment to the Franklin County Convention Facilities Authority for the arena lease and \$406,075 or 33.2% is related to various professional services.

- Within the Interfund category, \$14,890,968 or 23.3% of the budgeted amount was expended during the 2nd quarter. Of this amount:
 - \$13,301,635 or 89.3% was associated with the annual June 1 debt service payment
 - \$1,200,820 or 8.1% was associated with the monthly mandated share payments to JFS
 - \$300,000 or 2.0% is associated with the transfer to the Law Library
 - \$87,625 or 0.6% is associated with the Sheriff VAWA and Warrant match.

- Of the \$32,002,112 remaining within the Interfund category:
 - \$15,753,462 or 49.2% is associated with various year-end transfers and operating subsidies
 - \$9,142,385 or 28.6% is associated with the various General Fund debt service transfers scheduled for the 4th quarter
 - \$5,000,000 or 15.6% is associated with Sanitary Engineer capital projects
 - \$2,106,265 or 6.6% is associated with the remaining monthly mandated share payments to JFS

- 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 three transfers from Contingency in the amount of \$1,994,000 approved during the 2nd 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	\$1,019,180	103.4%
3 rd Quarter	\$845,142		
4 th Quarter	\$3,985,999		
Total	\$6,662,283	\$2,048,448	30.7%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services during the 1st quarter, is related to termination payouts totaling \$173,262. The variance in Personal Services during the 2nd quarter is primarily due to lower than anticipated vacancies.

- 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.

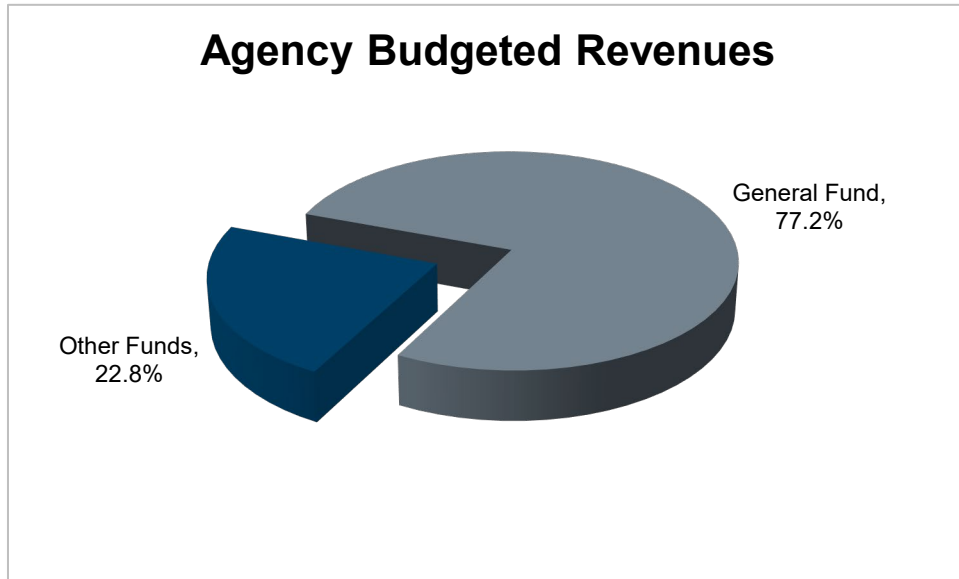
General Fund – Budget Corrective Items - Approved

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 for Capital Grants
0346-23	(\$494,500)	Transfer from Contingency	Transit Services for the Franklin County Correctional Center
0363-23	(\$250,000)	Transfer from Contingency	Franklin County Public Health
0517-23	(\$1,250,000)	Transfer from Contingency	Rise Together Innovation Institute
Various	\$2,758,000	Revenue Adjustment	CLFRF - Reimbursements

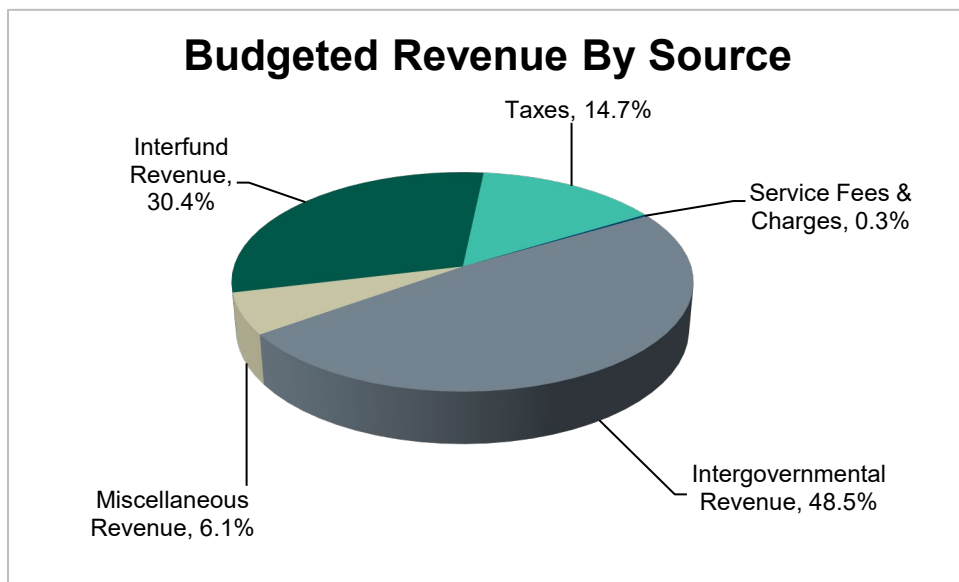
General Fund – Budget Corrective Items - Pending

- There are various items within the Commissioners' Reserves, including the \$10.4 million remaining within Contingency, that will be transferred as needed to other County offices throughout the remainder of the year.

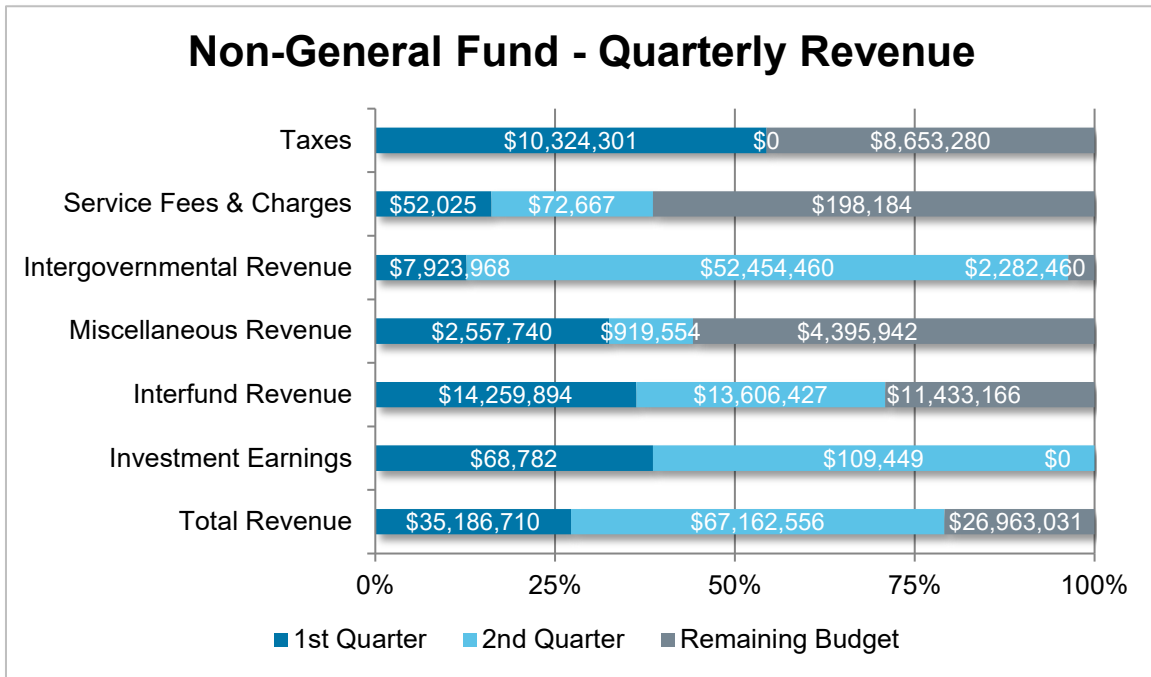
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Commissioners is estimated to be **\$129,134,066** for 2023, which is **22.8%** 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.

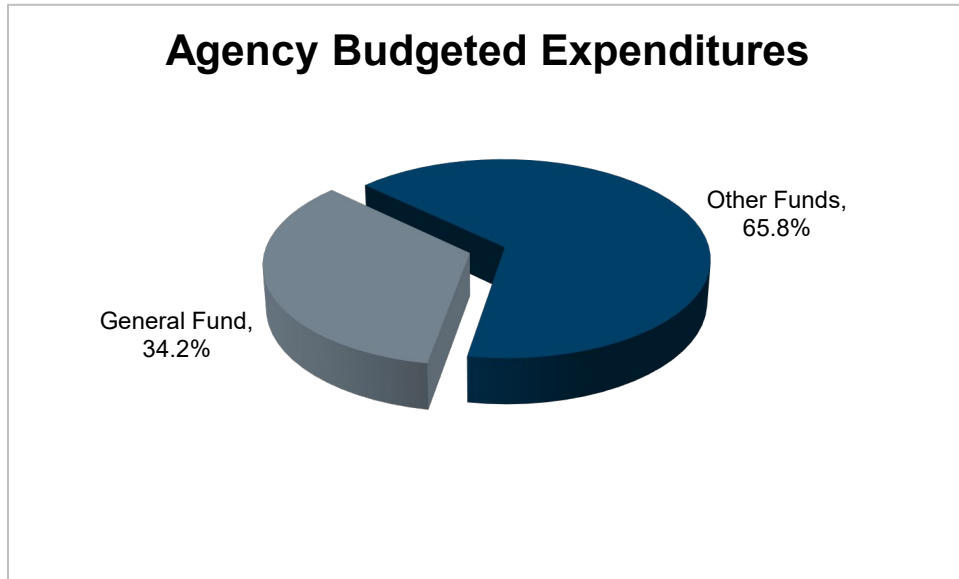


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$28,214,751	\$144,506,696	\$20,890,175	\$26,638,503	\$172,721,447	\$220,250,125
Current Year	\$35,186,710	\$67,162,556			\$102,349,266	\$129,134,066

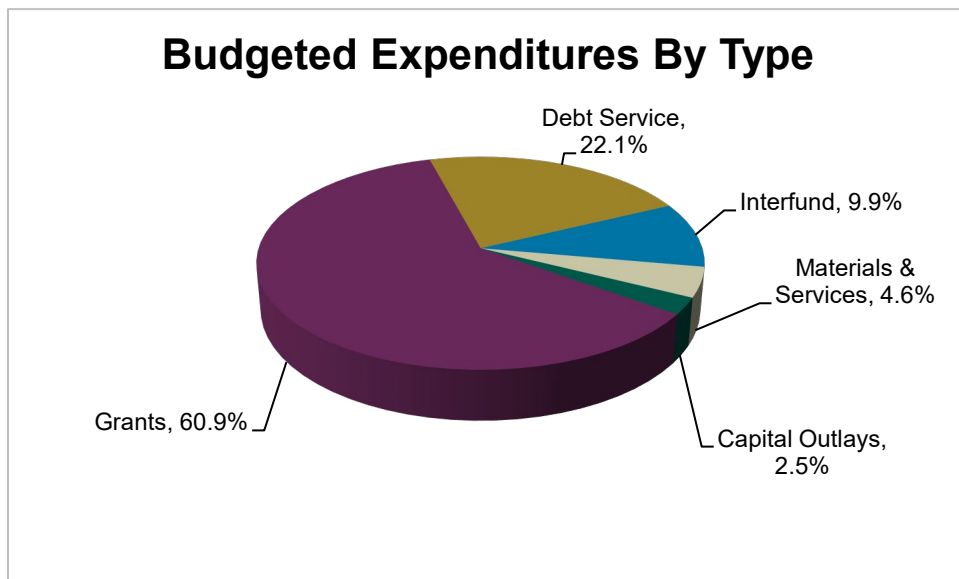
*Current year total represents revised budget.

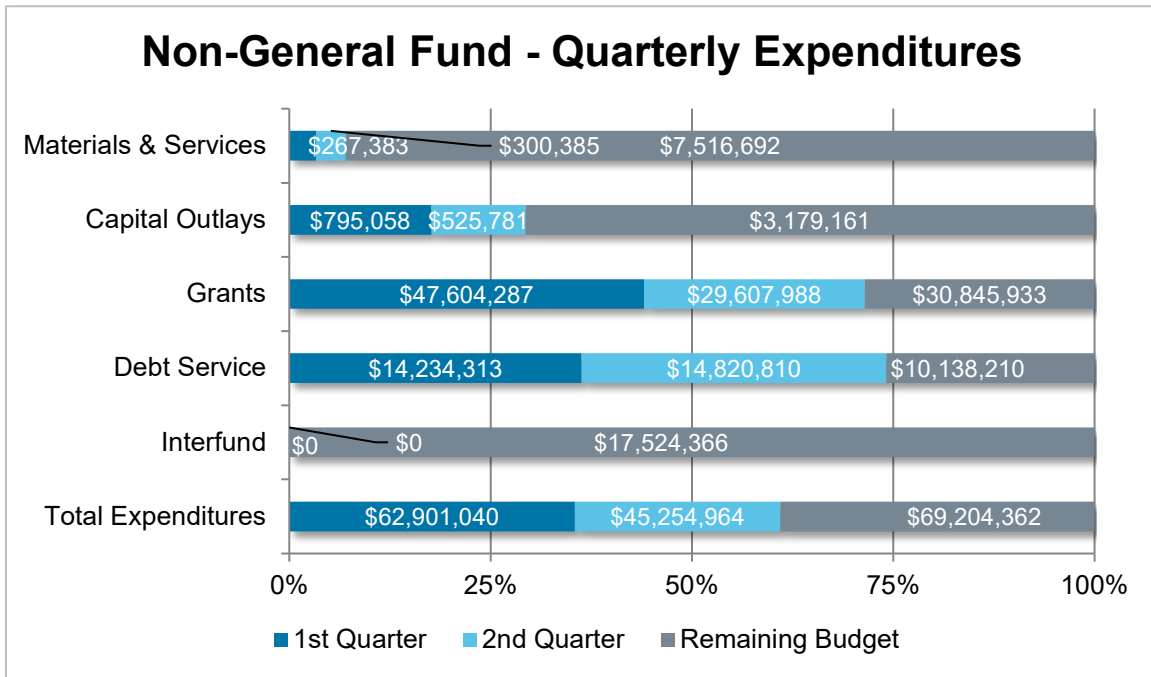
- Second quarter revenue of **\$67,162,556** represents **52.0%** of the budgeted amount for the year. YTD revenue of **\$102,349,266** represents **79.3%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. Year-to-date, \$10,324,301 or 54.4% of the total budgeted amount has been collected. This represents an increase of \$84,150 or 0.8% from the amount collected during the same period in the prior year.
- Within Intergovernmental Revenue, \$52,454,460 or 83.7% was collected during the 2nd quarter. Of this amount, \$50,643,235 or 96.5% was received for the Emergency Rental Assistance Program.
- Of the \$919,554 collected within Miscellaneous Revenue during the 2nd quarter, of the amount collected \$518,371 from Franklin County Stadium Inc. will be used to cover the 2nd quarter debt service payments and \$417,458 is related to the National Opioid Settlement.
- The \$13,606,427 collected within Interfund Revenue during the 2nd quarter is related to the transfers related to the June 1 debt service payment. The remaining budget is primarily related to the transfer for the December 1 debt service payment that will be made during the 4th quarter.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Board of Commissioners are estimated to be **\$177,360,365** for 2023, which is **65.8%** 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	\$59,490,423	\$123,641,115
Current Year	\$62,901,040	\$45,254,964			\$108,156,004	\$177,360,365

*Current year total represents revised budget.

- Second quarter expenditures of **\$45,254,964** represent **25.5%** of the budgeted amount for the year. YTD expenditures of **\$108,156,004** represent **61.0%** of the budgeted amount for the year.
- Of the \$300,385 expended within Materials & Services, \$231,438 is associated with legal settlements, \$42,605 is associated with fees associated with the collection of the zoological park levy, and \$26,227 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.
- Within Capital Outlays, the \$525,781 is associated with the Network Infrastructure Fund to support network upgrades.
- Of the \$29,607,988 expended within Grants, \$12,498,392 or 42.2% associated with the Zoological Park Fund, \$11,541,023 or 39.0% is associated with the Coronavirus Relief Fund, \$5,072,684 or 17.1% is related to the Emergency Rental Assistance Fund, and \$495,888 or 1.7% is related to the Wireless 9-1-1 Fund for distribution to the public safety answering points (PSAPs).

- The \$14,820,810 expended within Debt Service is associated with the County’s June 1 debt service payment. The remaining budget is related to the December 1 debt service payment that will be made during the 4th quarter.
- 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
0053-23	\$28,784	Supplemental	Cost Allocation – Zoological Fund
0229-23	\$15,020	Revenue Adjustment	Revised Property Tax Estimate
0254-23	\$2,500,000	Supplemental	Network Infrastructure Fund
0362-23	\$3,000,000	Supplemental	Risk Management Fund
Certificate	\$50,643,235	Revenue Adjustment	Emergency Rental Assistance Fund – Additional Allocation

Non-General Fund – Budget Corrective Items - Pending

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