



Commissioner John O’Grady • Commissioner Paula Brooks • Commissioner Marilyn Brown
 President

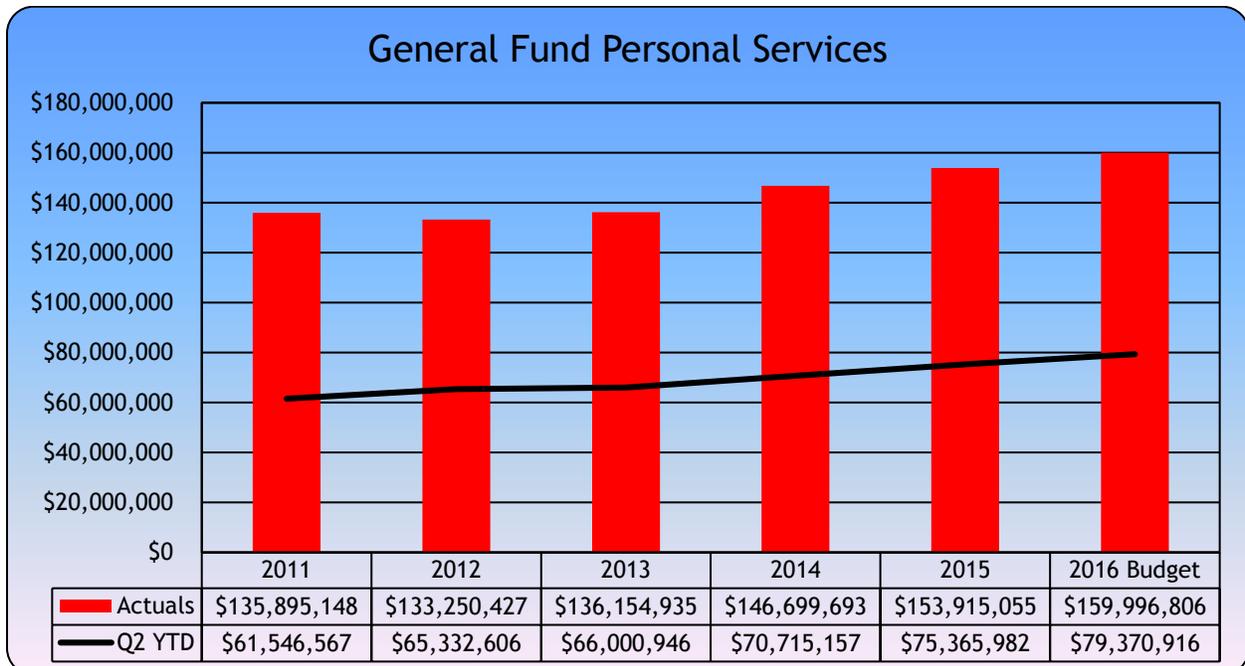
GENERAL FUND EXPENDITURE ANALYSIS 2nd Quarter - 2016

Personal Services

Expenditures within Personal Services were \$79,370,916, which represent 49.6% of the budgeted amount for the year. For comparison, expenditures are \$4,004,934 or 5.3% above the amount in the prior year amount.

Of the amount expended through the end of the 2nd quarter:

- \$73,683,240 or 92.8% was related to salaries and wages. This amount was \$3,487,020 or 5.0% greater than the amount for 2015.
- \$1,521,870 or 1.9% was related to overtime. This amount was \$137,509 or 8.3% less than the amount for 2015. The decrease is due primarily to reductions of \$185,769 or 15.5% at the Sheriff’s Office and \$74,984 or 22.0% at the Domestic Court, partially offset by an increase of \$127,776 at the Board of Elections.
- \$764,375 or 1.0% was related to termination payouts of unused leave time. This amount was \$59,121 or 7.2% less than the amount for 2015.

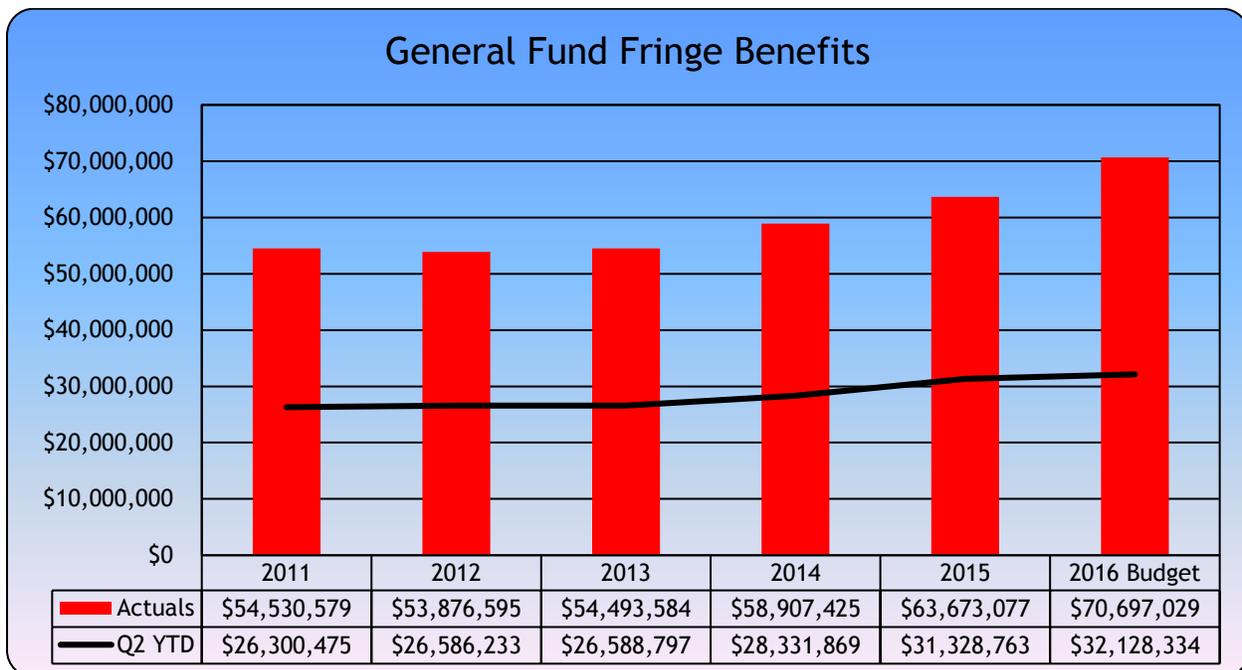


Fringe Benefits

Year-to-date expenditures within Fringe Benefits were \$32,128,334, which represent 45.4% of the budgeted amount for the year. For comparison, expenditures are \$799,572 or 2.6% above the amount in the prior year amount.

Of the amount expended through the end of the 2nd quarter:

- \$17,633,996 or 54.9% was related to healthcare (employer premiums less employee contribution). This amount was \$213,988 or 1.2% greater than the amount for 2015.
- \$11,709,277 or 36.4% was related to OPERS contributions. This amount was \$579,258 or 5.2% greater than the amount for 2015.
- \$1,285,966 or 4.0% was related to workers' compensation contributions. This amount was \$66,048 or 4.9% less than the amount for 2015.
- \$1,094,276 or 3.4% was related to Medicare contributions. This amount was \$65,218 or 6.3% greater than the amount for 2015.

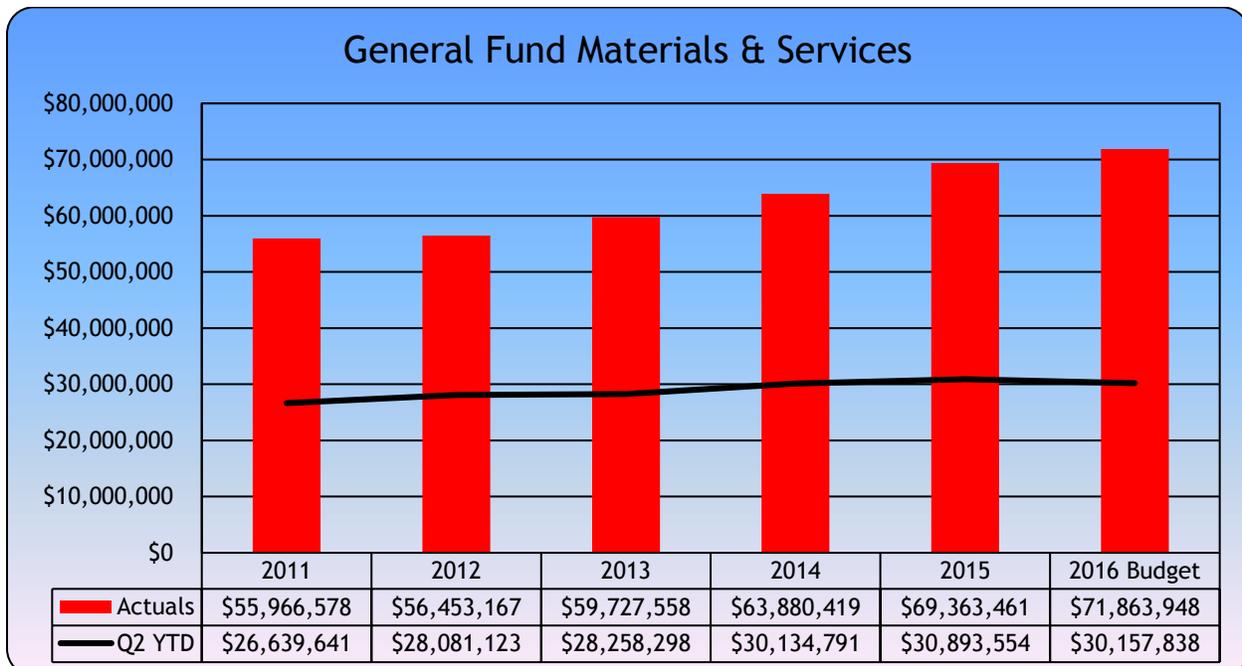


Materials & Services

Year-to-date expenditures within Materials & Services were \$30,157,838, which represent 42.0% of the budgeted amount for the year. For comparison, expenditures are \$735,716 or 2.4% below the amount in the prior year amount.

Of the amount expended through the end of the 2nd quarter:

- \$5,800,193 or 19.2% was related to various purchased personal services. This amount was \$408,994 or 6.6% less than the amount for 2015. This is primarily due to timing variances for the reimbursement to the City of Columbus for the County's 40% share in the cost of the bailiffs at the Municipal Court (\$609,572).
- \$4,367,179 or 14.5% was related to appointed counsel. This amount was \$377,466 or 9.5% greater than the amount for 2015.
- \$3,224,787 or 10.7% was related to maintenance and repair charges. This amount was \$313,853 or 8.9% less than the amount for 2015.
- \$2,363,288 or 7.8% was related to utilities. This amount was \$194,123 or 7.6% less than the amount for 2015.



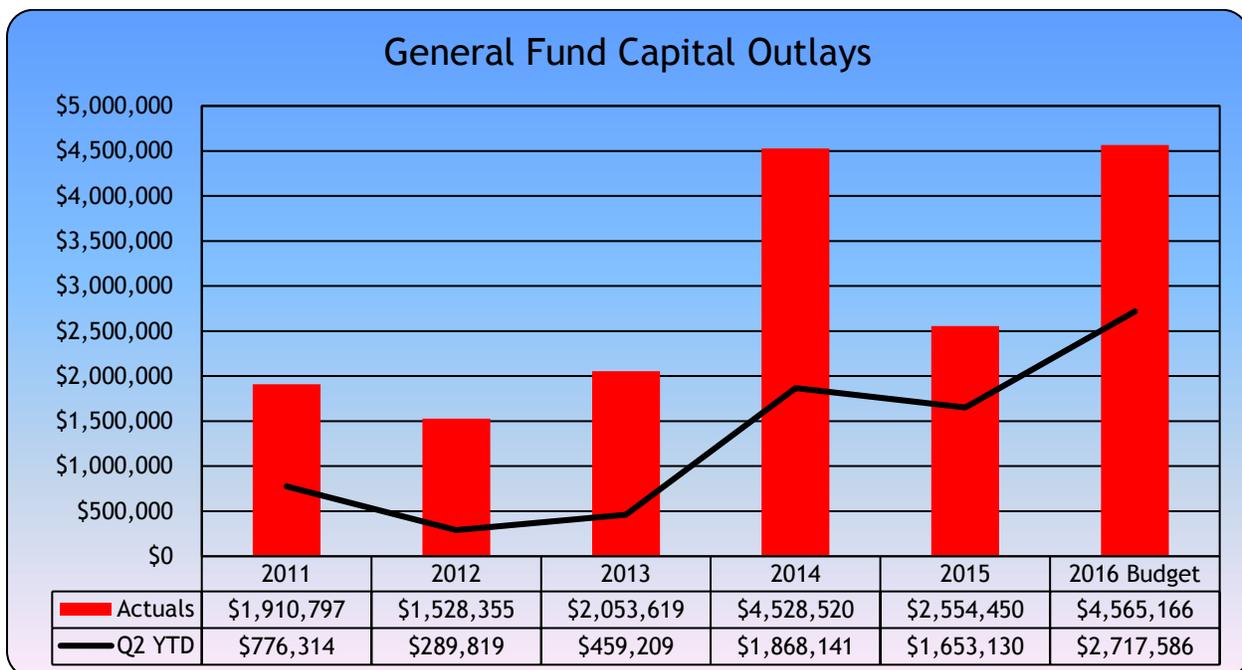
*Actual amounts exclude the 1% administrative fee withheld by the state for the collection of the County's sales tax.

Capital Outlays

Year-to-date expenditures within Capital Outlays were \$2,717,586, which represent 59.5% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$1,064,456 or 64.4% above the amount in the prior year amount.

Of the amount expended through the end of the 2nd quarter:

- \$2,607,214 or 95.9% was related to the purchase and lease of various machinery and equipment. This was \$2,121,145 or 436.4% greater than the amount for 2015, and includes:
 - \$2,138,430 or 82.0% for the purchase of electronic pollbooks by the Board of Elections.
 - \$105,843 or 4.1% for the purchase of a new printing press by the Purchasing Division of General Services for the County Print Shop.
- Beginning in 2016, the purchase of vehicles will be made from the Fleet Capital Fund rather than the General Fund. As a result, no expenditures will be made within Capital Outlays for the purchase of vehicles in 2016. In 2015, \$1,049,889 was expended through the end of the 2nd quarter.

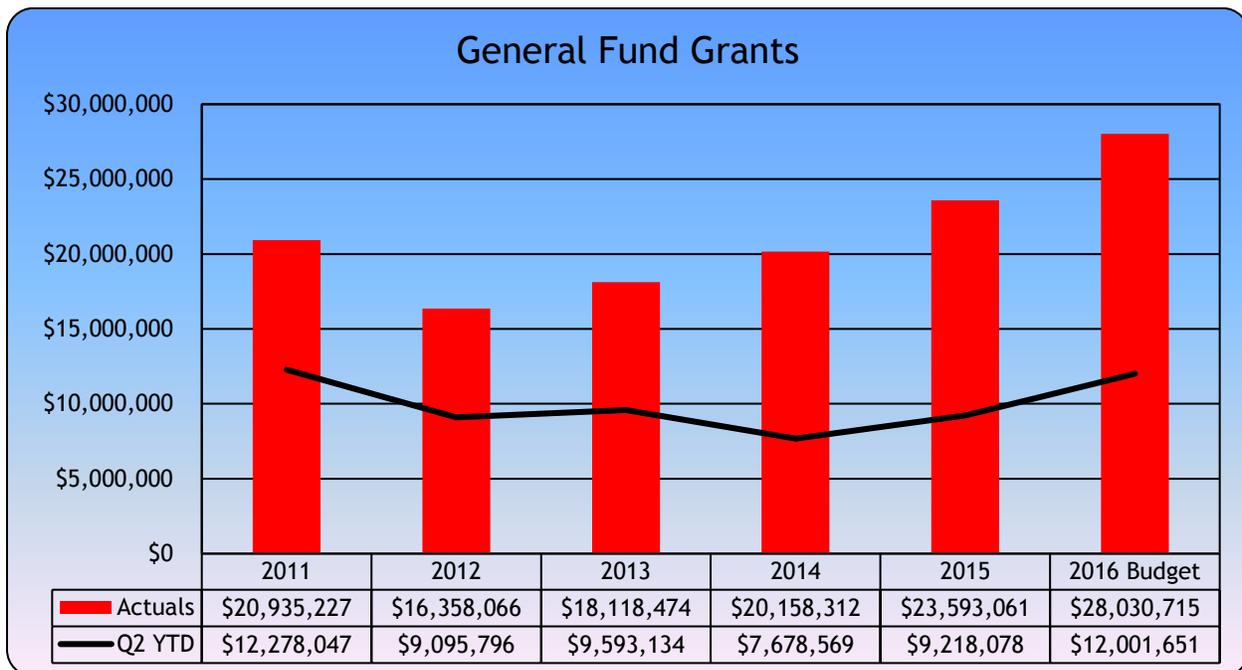


Grants

Year-to-date expenditures within Grants were \$12,001,651, which represent 42.8% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$2,783,573 or 30.2% above the amount in the prior year amount. This is primarily due to the timing of payments associated with the contracts for Community Partnerships.

Of the amount expended through the end of the 2nd quarter:

- \$7,896,562 or 65.8% was related to grants to non-profit organizations. This amount was \$1,896,065 or 31.6% greater than the amount for 2015, which is primarily due to the timing of payments associated with the contracts for Community Partnerships.
- \$2,158,300 or 18.0% was to grants to other governments. This amount was \$525,000 or 32.1% greater than the amount for 2015, which is primarily associated with the additional support to the Franklin Park Conservatory in 2016 for capital campaign projects.
- \$1,940,958 or 16.2% was related to grants to other providers (including rental assistance). This amount was \$356,676 or 22.5% greater than the amount for 2015.



Interfund

Year-to-date expenditures within Interfund were \$53,050,559, which represent 55.0% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$14,187,765 or 36.5% above the amount in the prior year amount.

Of the amount expended through the end of the 2nd quarter:

- \$41,612,847 or 78.4% was related to operating transfers. This includes:
 - \$22,000,000 or 52.9% for the transfer to the Public Safety Center Fund for the purchase of the location for the new jail and forensic science facilities.
 - \$8,449,766 or 20.3% for the transfer to the Permanent Improvement Fund for support of various projects.
 - \$2,581,273 or 6.2% to Job and Family Services as part of the County’s mandated share.
 - \$2,400,000 or 5.8% for the transfer to the Board of Election Facility Fund for the second amendment to the lease purchase agreement.
 - \$1,736,320 or 4.2% for the subsidy provided to Child Support Enforcement Agency.
 - \$1,428,812 or 3.4% to Sanitary Engineering to support various sewer and water projects.
- \$7,882,711 or 14.9% was related to debt service transfers. This amount was \$685,738 or 9.5% greater than the amount for 2015.

