Franklin County
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GENERAL FUND EXPENDITURE ANALYSIS
1st Quarter - 2020

Personal Services

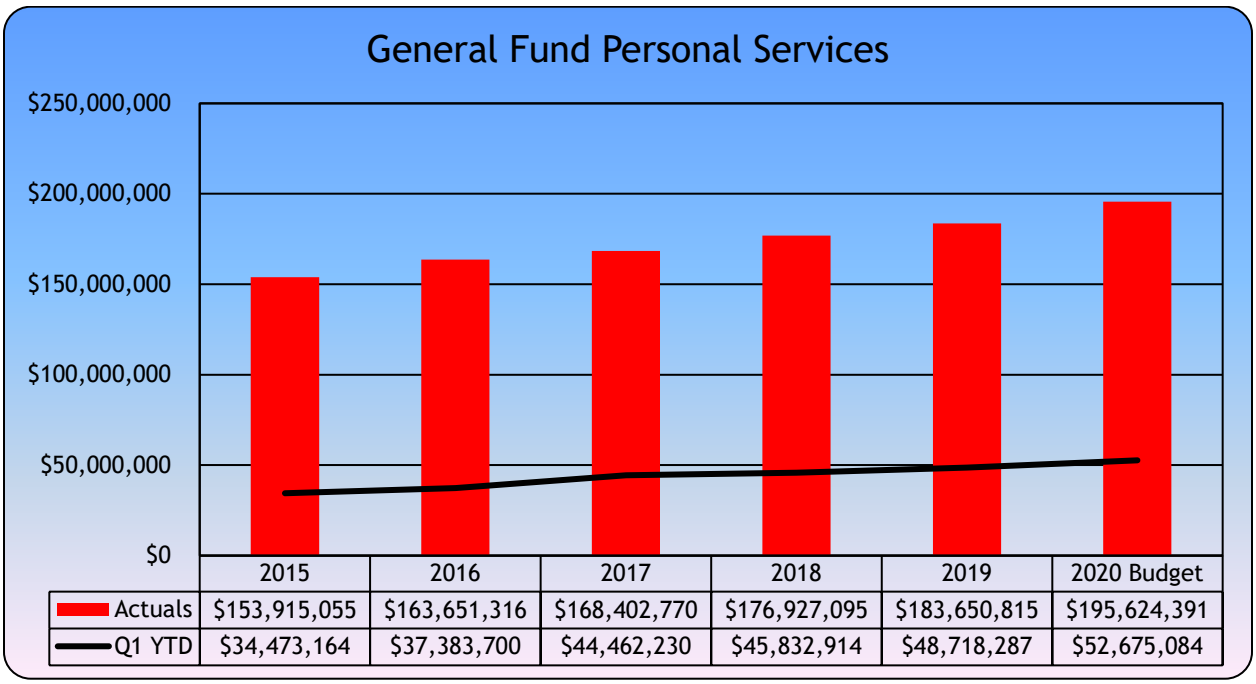
Year-to-date expenditures within Personal Services were $52,675,084, which represent 26.9% of the budgeted amount for the year. For comparison, 1st quarter expenditures were $3,956,797 or 8.1% above the amount in the prior year.

Of the amount expended through the end of the 1st quarter:

- $47,737,396 or 90.6% was related to salaries and wages. This amount was $3,000,275 or 6.7% greater than the amount for 2019.

- $1,782,820 or 3.4% was related to overtime. This amount was $367,869 or 26.0% greater than the amount for 2019. The variance is primarily due to an increase in overtime at the Board of Elections related to conducting the March primary ($172,333), as well as increases in the Domestic Court ($93,002) and Sheriff's Office ($86,005).

- $621,375 or 1.2% was related to termination payouts of unused leave time. This amount was $256,815 or 70.4% more than the amount for 2019.



	2015	2016	2017	2018	2019	2020 Budget
Actuals	$153,915,055	$163,651,316	$168,402,770	$176,927,095	$183,650,815	$195,624,391
Q1 YTD	$34,473,164	$37,383,700	$44,462,230	$45,832,914	$48,718,287	$52,675,084

Fringe Benefits

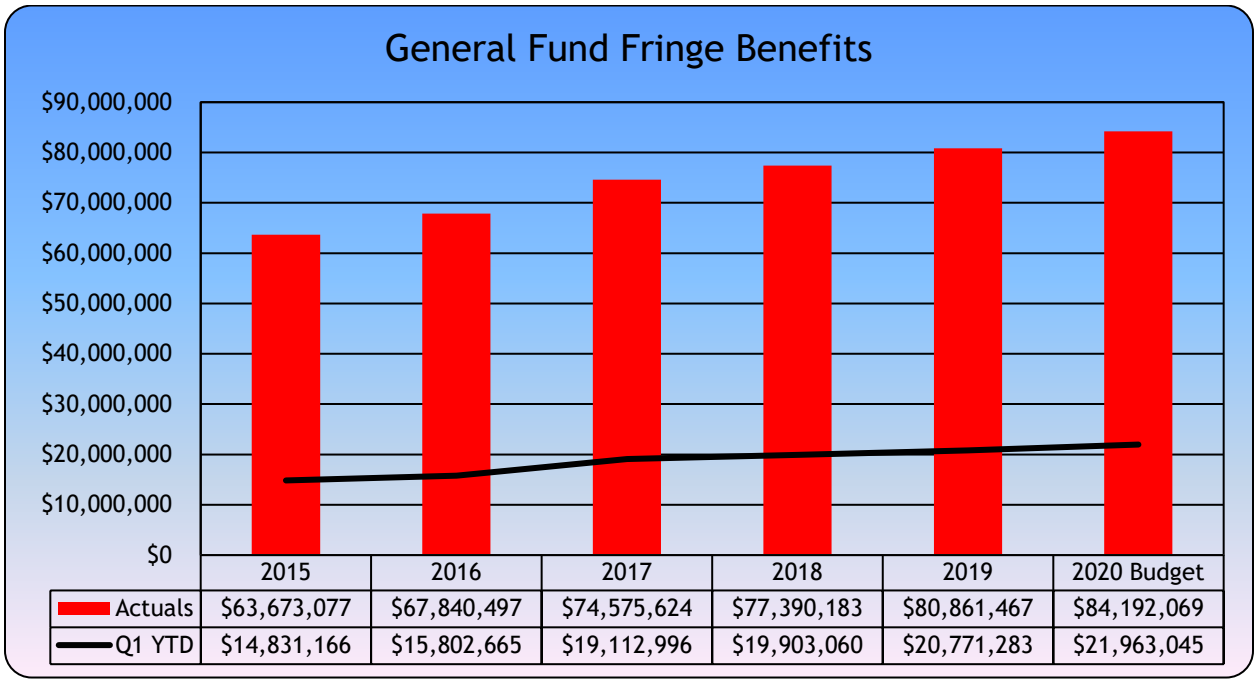
Year-to-date expenditures within Fringe Benefits were $21,963,045, which represent 26.1% of the budgeted amount for the year. For comparison, 1st quarter expenditures were $1,191,763 or 5.7% above the amount in the prior year.

Of the amount expended through the end of the 1st quarter:

- $12,348,232 or 56.2% was related to healthcare (employer premiums less employee contribution). This amount was $306,549 or 2.5% greater than the amount for 2019.

- $7,788,186 or 35.5% was related to OPERS contributions. This amount was $545,273 or 7.5% greater than the amount for 2019.

- $736,706 or 3.4% was related to Medicare contributions. This amount was $58,366 or 8.6% greater than the amount for 2019.



	2015	2016	2017	2018	2019	2020 Budget
Actuals	$63,673,077	$67,840,497	$74,575,624	$77,390,183	$80,861,467	$84,192,069
Q1 YTD	$14,831,166	$15,802,665	$19,112,996	$19,903,060	$20,771,283	$21,963,045

Materials & Services

Year-to-date expenditures within Materials & Services were $17,920,147, which represent 19.3% of the budgeted amount for the year. For comparison, 1st quarter expenditures were $226,452 or 1.3% above the amount in the prior year.

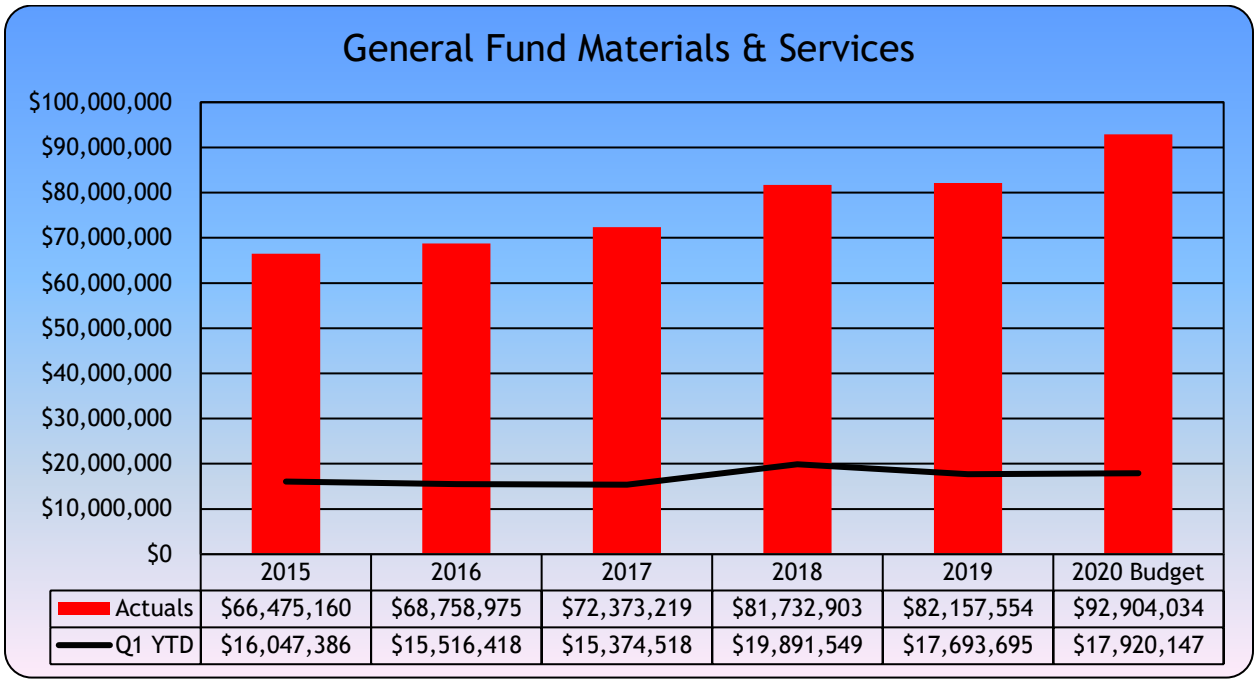
Of the amount expended through the end of the 1st quarter:

- $5,956,490 or 33.2% was related to various purchased personal services. This amount was $282,920 or 5.0% more than the amount for 2019.

- $2,388,191 or 13.3% was related to appointed counsel. This amount was $19,230 or 0.8% less than the amount for 2019.

- $1,846,167 or 10.3% was related to maintenance and repair charges. This amount was $321,083 or 21.1% more than the amount for 2019. This is primarily due to the maintenance on the new voting machines paid in 2020 after the maintenance on the prior voting machines was not required for 2019.

- $1,198,491 or 6.7% was related to utilities. This amount was $157,815 or 11.6% less than the amount for 2019.



	2015	2016	2017	2018	2019	2020 Budget
Actuals	$66,475,160	$68,758,975	$72,373,219	$81,732,903	$82,157,554	$92,904,034
Q1 YTD	$16,047,386	$15,516,418	$15,374,518	$19,891,549	$17,693,695	$17,920,147

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

Capital Outlays

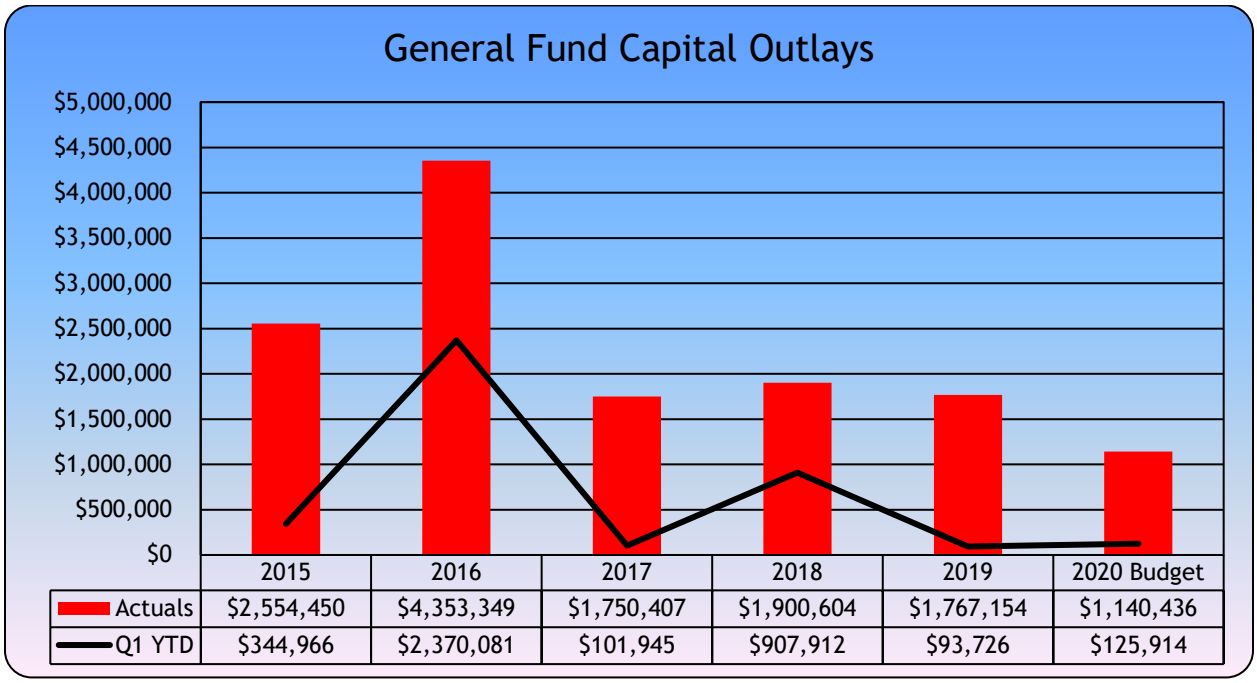
Year-to-date expenditures within Capital Outlays were $125,194, which represent 11.0% of the budgeted amount for the year. For comparison, 1st quarter expenditures were $32,188 or 34.3% above the amount in the prior year.

Of the amount expended through the end of the 1st quarter:

- $65,440 or 52.0% was related to the purchase of IT hardware and software. This amount is $44,921 or 218.9% more than the amount for 2019, which is primarily due to the joint purchase of three servers by the Common Pleas and Domestic Courts ($58,631).

- $60,474 or 48.0% was related to the purchase and lease of various machinery and equipment. This amount is $12,734 or 17.4% less than the amount for 2019. The prior year included $29,531 for the purchase of three replacement dryers at the correctional facility on Jackson Pike (FCCC2).

- Beginning in 2016, the purchase of vehicles is being made from the Fleet Capital Fund rather than the General Fund. As a result, there are no expenditures within Capital Outlays for the purchase of vehicles between 2016 and 2019.



	2015	2016	2017	2018	2019	2020 Budget
Actuals	$2,554,450	$4,353,349	$1,750,407	$1,900,604	$1,767,154	$1,140,436
Q1 YTD	$344,966	$2,370,081	$101,945	$907,912	$93,726	$125,914

Grants

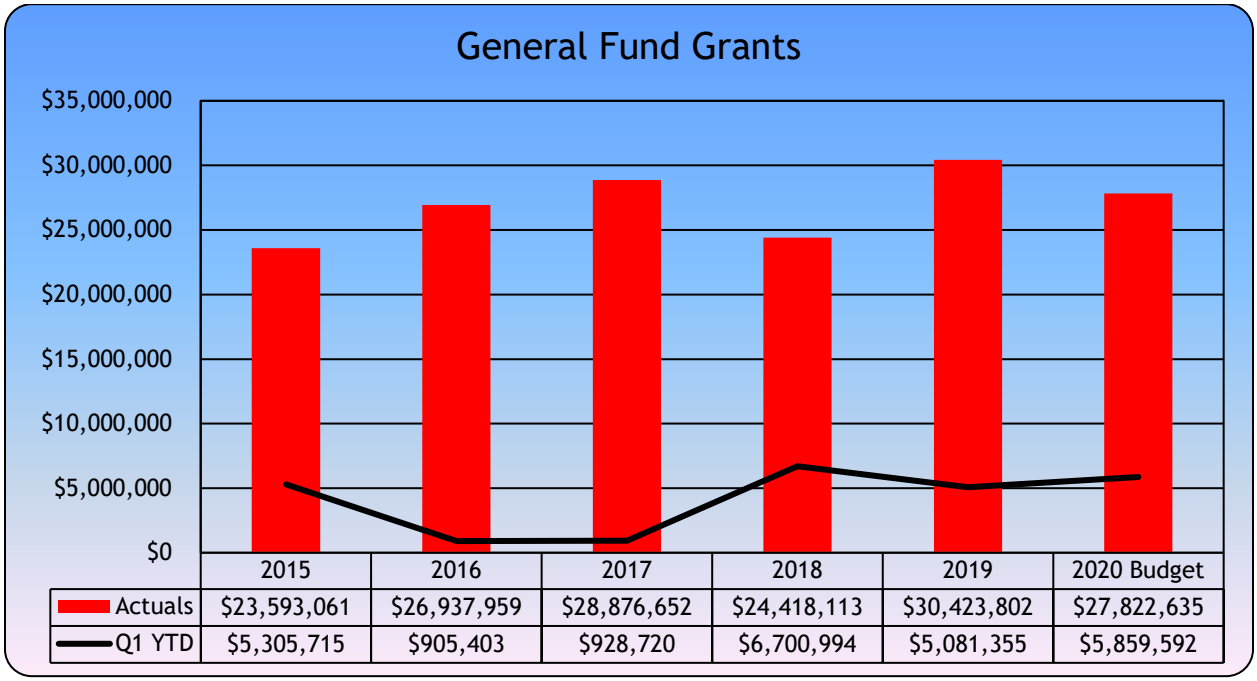
Year-to-date expenditures within Grants were $5,859,592, which represent 21.1% of the budgeted amount for the year. For comparison, 1st quarter expenditures were $778,237 or 15.3% above the amount in the prior year.

Of the amount expended through the end of the 1st quarter:

- $3,500,000 or 59.7% was related to grants from Economic Development & Planning This amount was $2,333,750 or 200.1% more than the amount for 2019, which is due to the timing of the $2.5 million economic development contribution to the Confluence Community Authority.

- $1,501,979 or 25.6% was related to grants from the Veterans Service Commission. This amount was $146,505 or 10.8% greater than the amount for 2019. This is primarily due to a timing variance with the purchase of grocery store gift cards and increase in the distribution of immediate financial assistance.

- $857,614 or 14.6% was related to grants from Community Partnerships. This amount was $1,702,018 or 66.5% less than the amount for 2019, which is due to the Community Partnerships grants from 2019 that were allocated to the Affordable & Emergency Housing Fund in 2020.



	2015	2016	2017	2018	2019	2020 Budget
Actuals	$23,593,061	$26,937,959	$28,876,652	$24,418,113	$30,423,802	$27,822,635
Q1 YTD	$5,305,715	$905,403	$928,720	$6,700,994	$5,081,355	$5,859,592

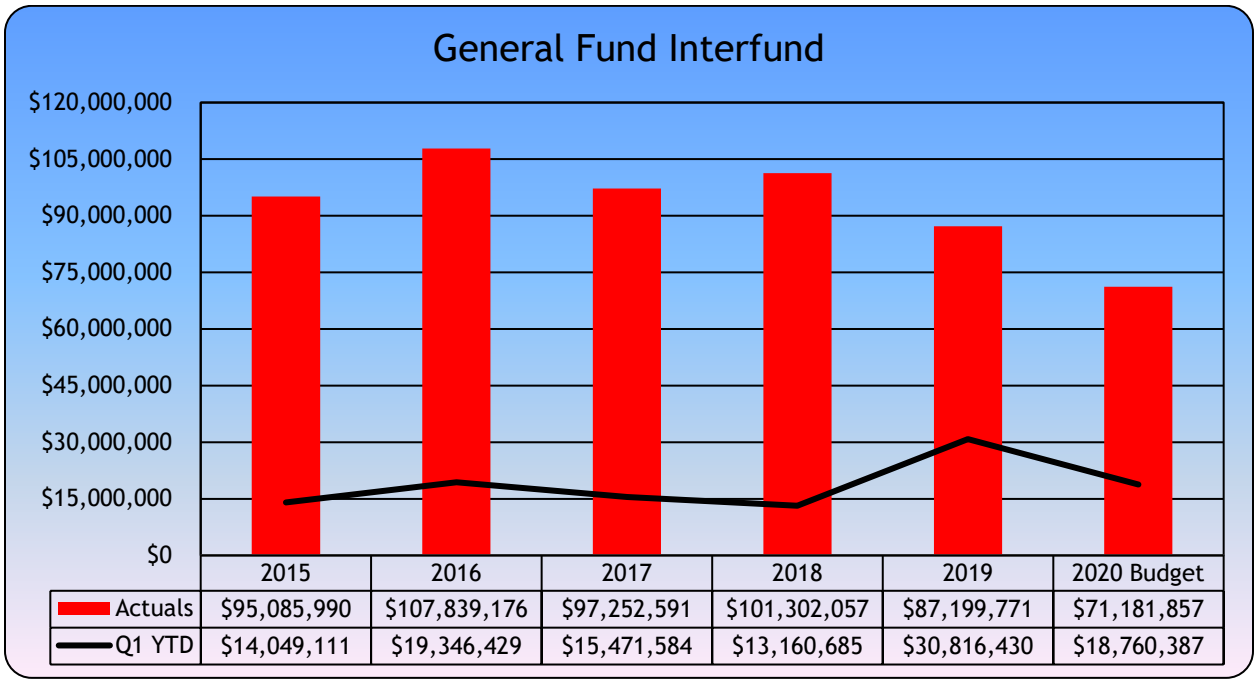
Interfund

Year-to-date expenditures within Interfund were $18,760,387, which represent 26.4% of the budgeted amount for the year. For comparison, 1st quarter expenditures were $12,056,044 or 39.1% below the amount in the prior year as a result of the final transfers to the Public Safety Center Fund that occurred in the 1st quarter of 2019.

Of the amount expended through the end of the 1st quarter:

- $14,112,280 or 75.2% was related to the annual debt service payment held by the trustee for the sales tax revenue bonds.

- $4,069,588 or 21.7% was related to operating transfers. This includes:
  - $1,473,067 or 36.2% to Job and Family Services as part of the County's mandated share.
  - $943,687 or 23.2% to the Drainage Engineer for the support of the County's Stormwater Management efforts.
  - $806,278 or 19.8% for the operating subsidy to the Child Support Enforcement Agency.



	2015	2016	2017	2018	2019	2020 Budget
Actuals	$95,085,990	$107,839,176	$97,252,591	$101,302,057	$87,199,771	$71,181,857
Q1 YTD	$14,049,111	$19,346,429	$15,471,584	$13,160,685	$30,816,430	$18,760,387