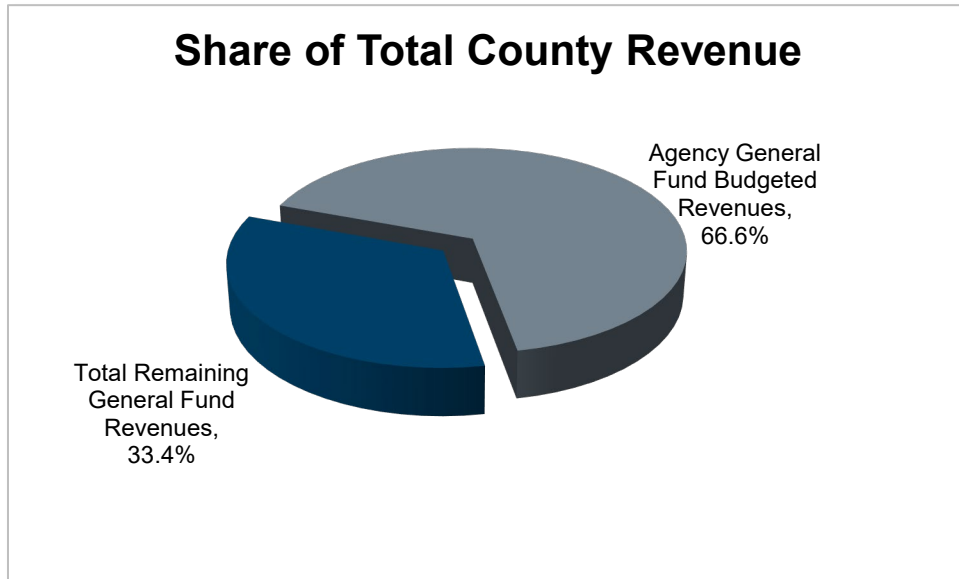
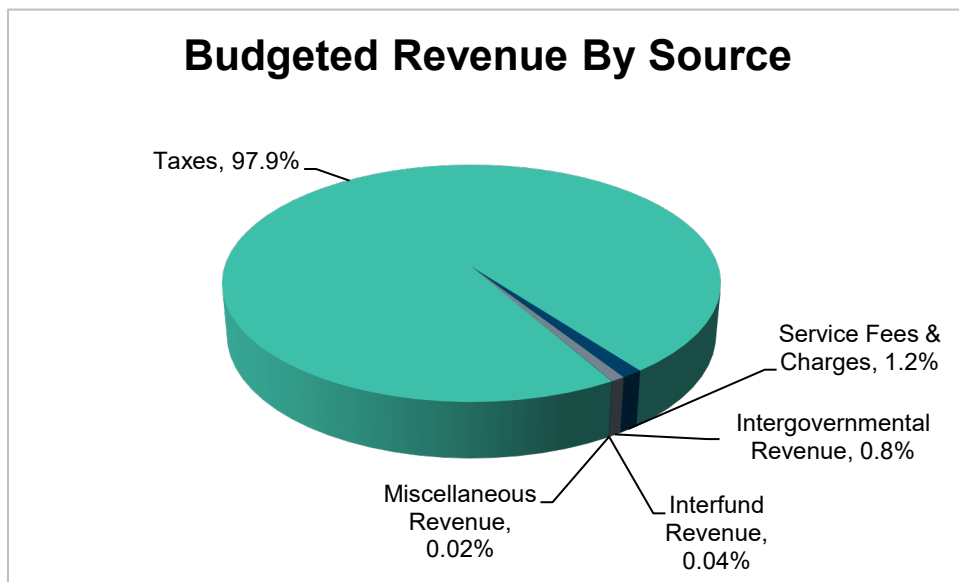


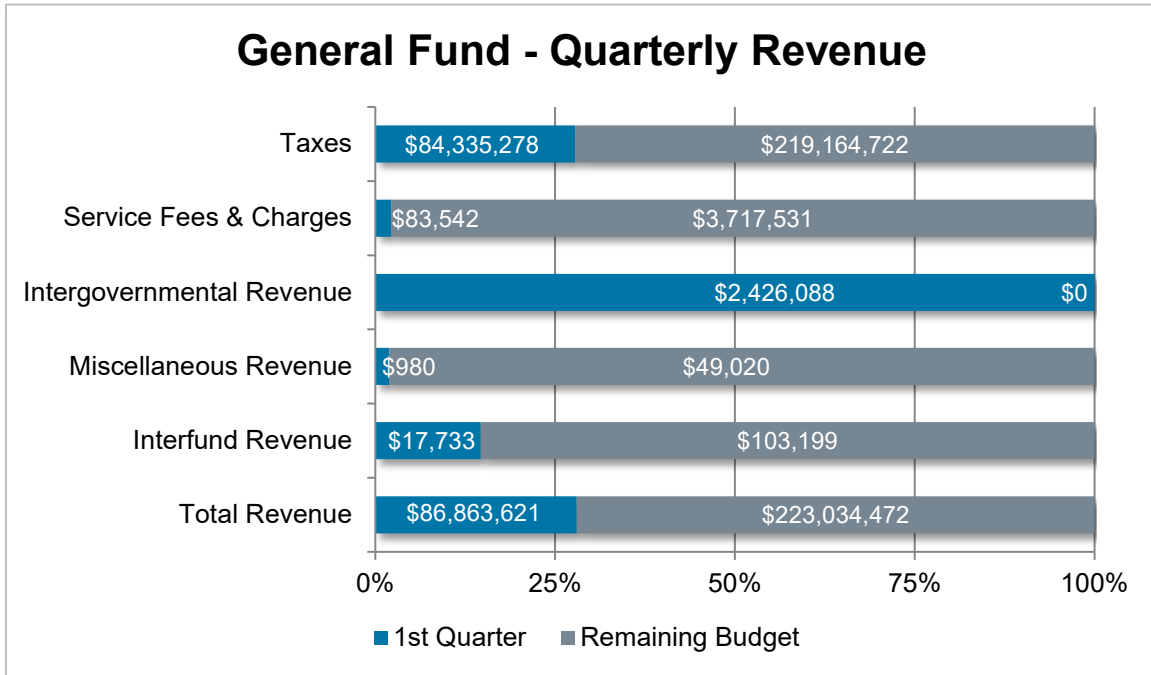
General Fund – Revenue Analysis



- The General Fund revenue for the Board of Commissioners is estimated to be **\$309,869,882** for 2021, which is **66.6%** 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.

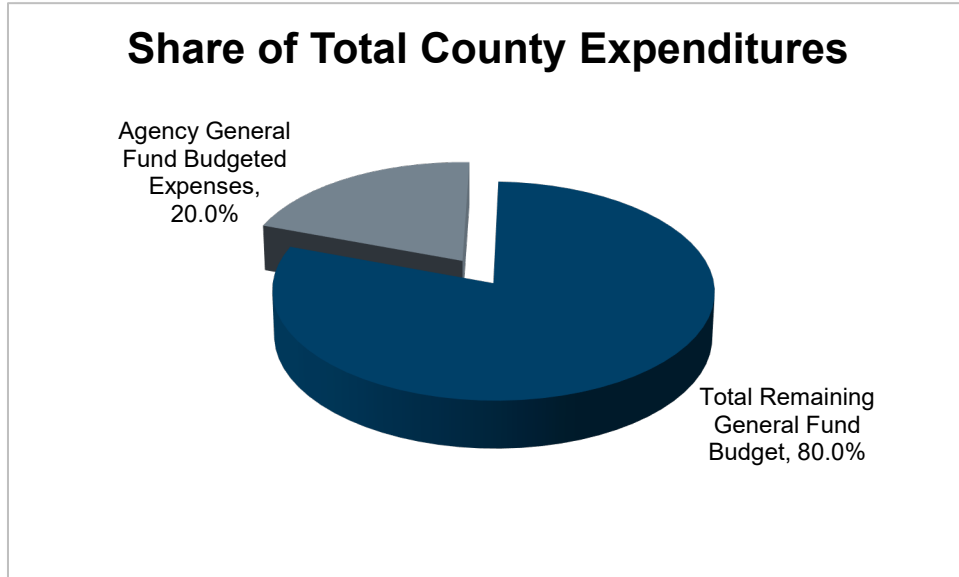


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$84,486,273	\$72,673,216	\$74,138,304	\$145,545,504	\$84,486,273	\$376,843,297
Current Year	\$86,863,621				\$86,863,621	\$309,869,882

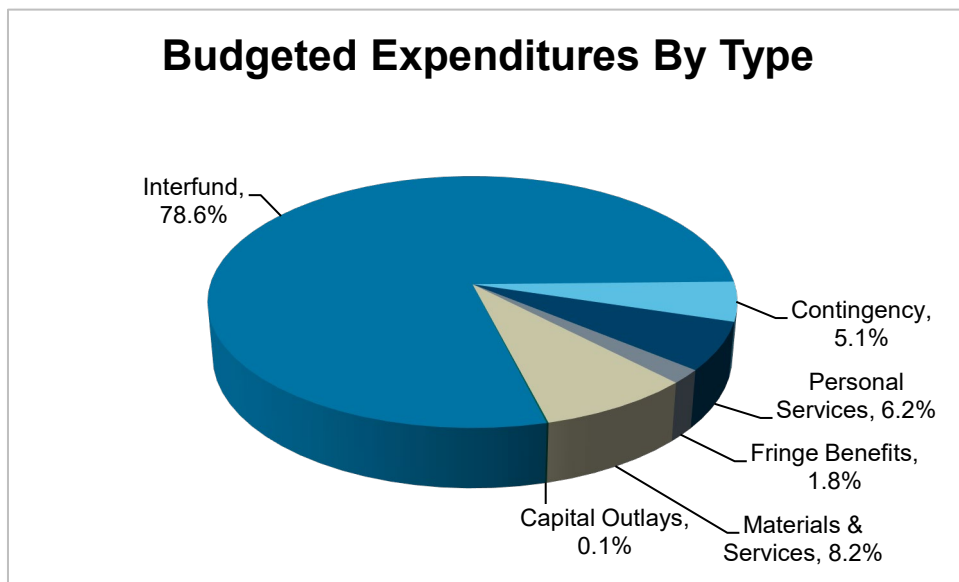
**Current year total represents revised budget.*

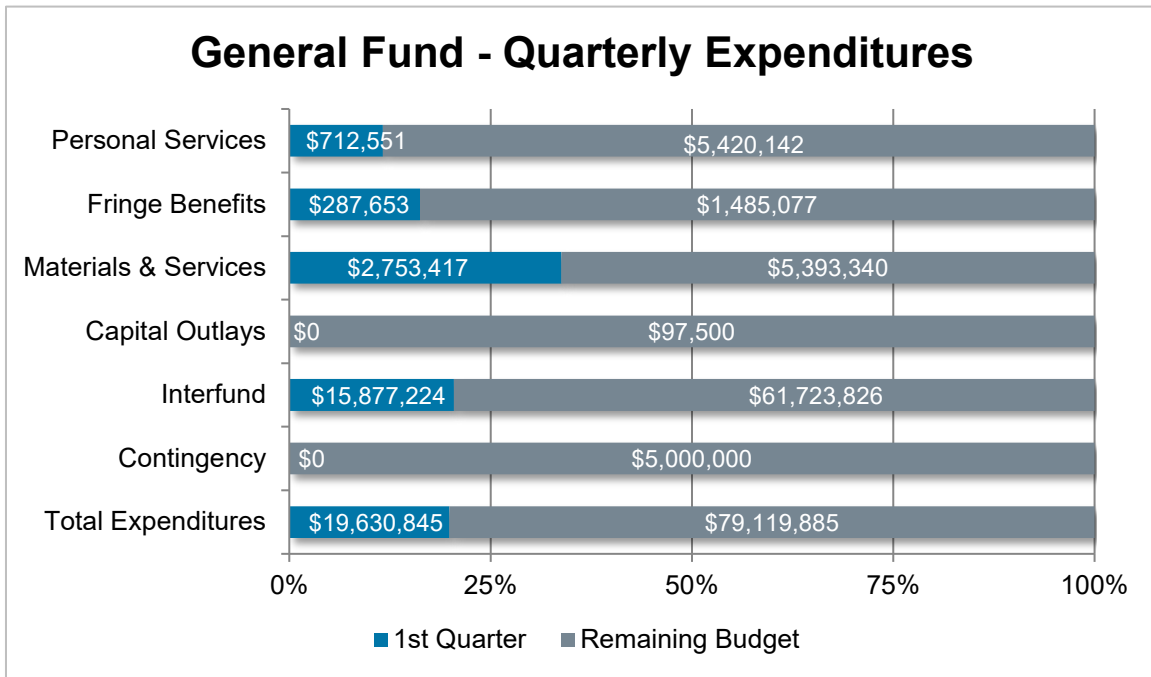
- First quarter revenue of **\$86,863,621** represents **28.0%** of the budgeted amount for the year.
- All of the \$84,335,278 in Taxes received during the 1st quarter was associated with the sales tax and represents 27.8% of the budgeted amount. This reflects an increase of 2.7% from 2020 receipts, though a 6.9% increase from current year estimates.
- Within Service Fees & Charges, \$83,542 or 2.2% of the budgeted amount was collected during the 1st quarter, of which 100% was associated with payments made by non-general fund agencies for the cost allocation plan.
- Within Intergovernmental Revenue, \$2,426,088 was collected during the 1st quarter. Of this amount, \$2,370,485 is related to reimbursement from the Coronavirus Relief Fund, while the remaining \$55,602 represents federal subsidy associated with the Ohio Air Quality Development Authority Bonds issued in 2013.
- All of the \$17,733 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 **\$98,750,730** for 2021, which is **20.0%** 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	\$22,782,902	\$20,655,833	\$6,610,360	\$72,759,147	\$22,782,902	\$122,808,242
Current Year	\$19,630,845				\$19,630,845	\$98,750,730

**Current year total represents revised budget.*

- First quarter expenditures of **\$19,630,845** represent **19.9%** 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 and budgeted vacancy levels. No transfers were made from this Reserve during the 1st quarter.
- Within Materials & Services, \$2,753,417 or 33.8% of the budgeted amount was expended during the 1st quarter. Of this amount, \$1,034,952 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 2020. Also included in the 1st quarter expenditures was the payment of \$592,465 to the Franklin County Convention Facilities Authority for the arena lease and \$129,446 to the surge field hospital located at the Columbus Convention Center for COVID-19 cases.

- Within the Interfund category, \$15,877,224 or 20.5% of the budgeted amount was expended during the 1st quarter. Of this amount;
 - \$13,317,885 or 83.9% was associated with the annual debt service payment for the sales tax backed bonds
 - \$1,498,113 or 9.4% was associated with the monthly mandated share payments to JFS
 - \$943,687 or 5.9% was associated with the transfer for the Stormwater Management Program
 - \$112,754 or 0.7% is associated with the subsidy payments to support the operations of Homeland Security & Regional Communications (paid to Emergency Management & Homeland Security)

- Of the \$61,723,826 remaining within the Interfund category:
 - \$22,020,695 or 35.7% is associated with the various General Fund debt service transfers scheduled for the 2nd and 4th quarters
 - \$5,000,000 or 8.1% is associated with Sanitary Engineer capital projects
 - \$3,763,508 or 6.1% is associated with the subsidy payments to Animal Care and Control
 - \$3,108,587 or 5.0% is associated with the remaining monthly mandated share payments to JFS
 - \$3,386,032 or 5.5% is associated with the subsidy payments to the Child Support Enforcement Agency
 - \$2,500,000 or 4.1% is associated with a transfer to JFS for support of implementing the recommendations of the Rise Together Blueprint
 - \$2,000,000 or 3.2% is associated with the transfer to the Affordable & Emergency Housing Fund to support the Community Shelter Board
 - \$943,187 or 1.5% is associated with the second half transfer to the County Engineer for the Stormwater Management Program
 - \$915,125 or 1.5% is associated with the subsidy payments to Justice Policy & Programs
 - \$250,000 or 0.4% is associated with the transfer to ADAMH for support of the Denial Ohio campaign
 - \$250,000 or 0.4% is associated with the transfer to Probate Court for the Guardianship Service Board
 - \$137,246 or 0.2% is associated with the subsidy payments to support the operations of Homeland Security & Regional Communications (paid to Emergency Management)

- 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 no transfers from Contingency approved during the 1st quarter.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$722,929	\$712,551	98.6%
2 nd Quarter	\$722,929		
3 rd Quarter	\$722,929		
4 th Quarter	\$3,963,906		
Total	\$6,132,693	\$712,551	11.6%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.
- 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.

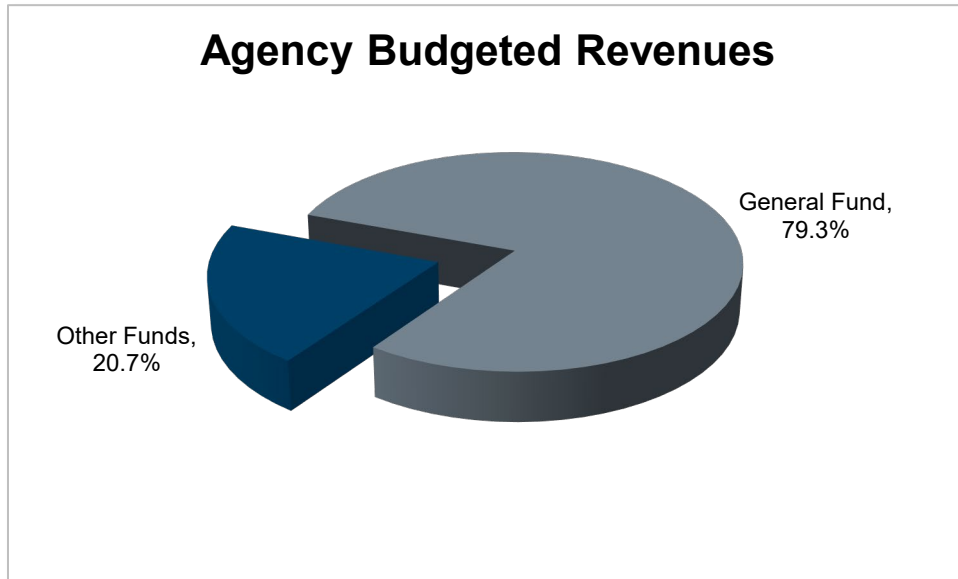
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$68,040	Transfer from Reserves	Non-Bargaining Increase
0022-21	(\$2,246,822)	Transfer from Reserves	Non-Bargaining Increase – Transfer to Other Agencies
0023-21	\$2,286,057	Revenue Adjustment	CARES Act Reimbursement
Certificate	(\$6,000,000)	Revenue Adjustment	Revised Property Tax Estimate– Increase of \$7,784,781 included in the Auditor’s Office

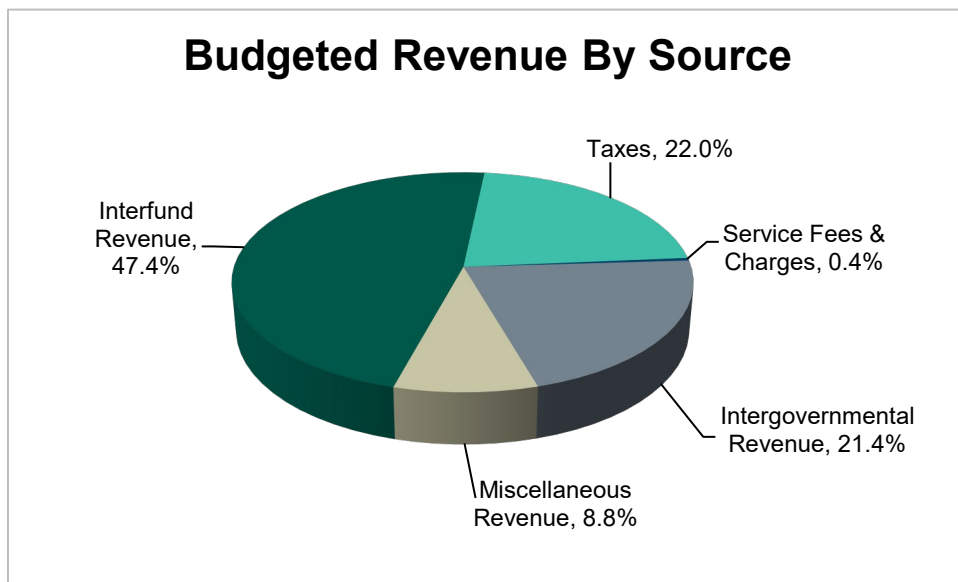
General Fund – Budget Corrective Items - Pending

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

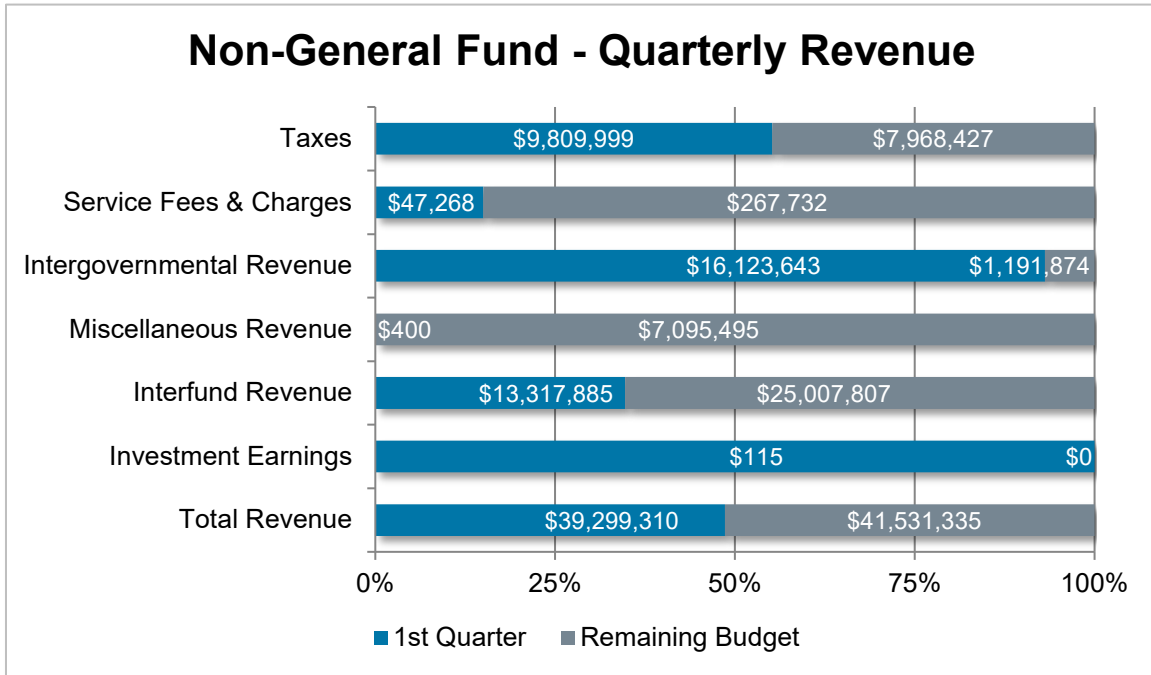
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Commissioners is estimated to be **\$80,830,530** for 2021, which is **20.7%** 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.



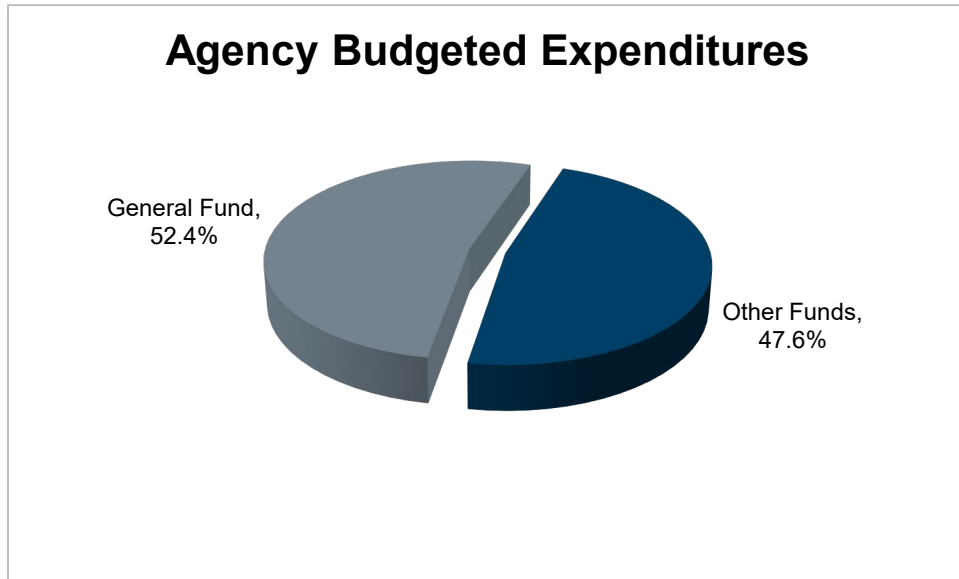
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$25,056,287	\$89,277,042	\$9,034,676	\$14,993,324	\$25,056,287	\$138,361,329
Current Year	\$39,299,310				\$39,299,310	\$80,830,530

**Current year total represents revised budget.*

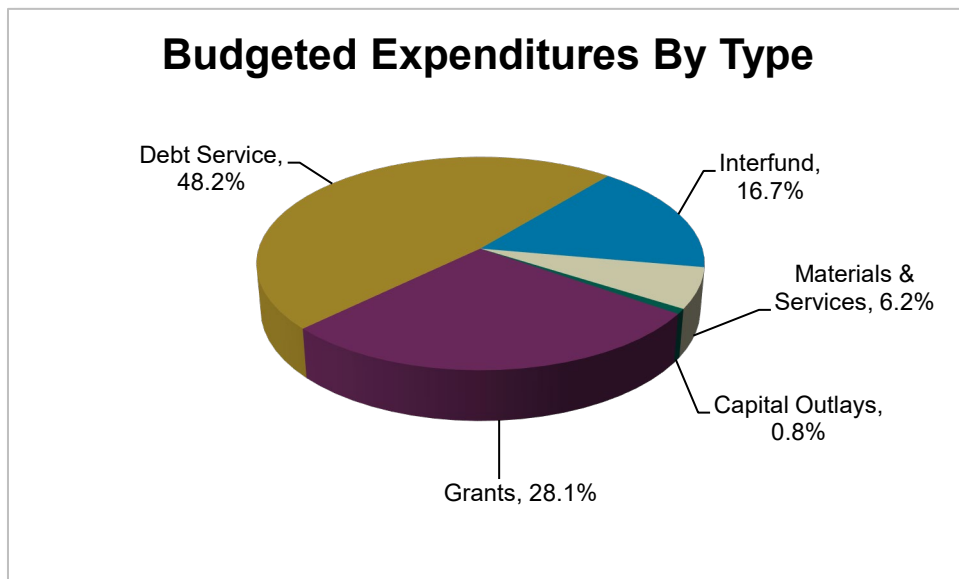
- First quarter revenue of **\$39,299,310** represents **48.6%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. The 2021 budget included a 2.5% reduction from the revenue estimates provided by the Budget Commission due to the economic impact of COVID-19. However, collections in the 1st quarter were \$128,998 or 1.3% above the prior year.
- All of the \$47,268 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, \$16,123,643 or 93.1% was collected during the 1st quarter. Of this amount, \$13,059,174 or 81.0% is related to the Emergency Rental Assistance Program, \$2,551,907 or 15.8% was received by FEMA through the Public Assistance Program, while the remaining \$512,563 or 3.2% was collected by the Wireless 9-1-1 Fund.

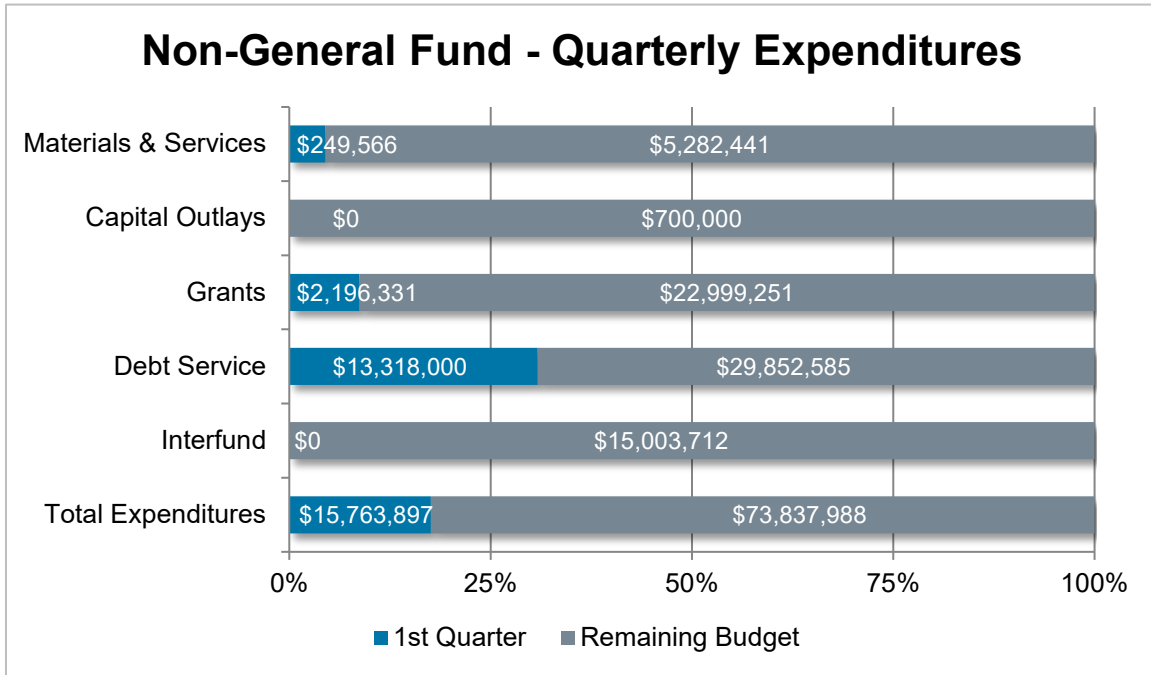
- Within Miscellaneous Revenue, \$3,968,644 or 55.9% of the budgeted revenue is to support the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments. In addition, \$2,339,826 or 33.0% is related to the rent payments from Franklin County Stadium Inc. to cover the debt service for Huntington Park and the remaining \$787,425 or 11.1% is related to cover the debt service for Franklin County Children Services.
- The \$13,317,885 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 \$25,007,807 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 **\$89,601,885** for 2021, which is **47.6%** 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	\$24,264,498	\$19,288,987	\$721,816	\$104,743,834	\$24,264,498	\$149,019,135
Current Year	\$15,763,897				\$15,763,897	\$89,601,885

**Current year total represents revised budget.*

- First quarter expenditures of **\$15,763,897** represent **17.6%** of the budgeted amount for the year.
- Of the \$249,566 expended within Materials & Services, \$154,326 is associated with fees associated with the collection of the zoological park levy, \$67,683 is associated with legal settlement fees, and \$27,558 is associated with Wireless 9-1-1 expenditures. Of the remaining budget, \$3,968,644 is associated with the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments and \$932,317 is associated with the remaining legal settlements to be paid from the Risk Management Fund.
- Within Capital Outlays, the \$700,000 is associated with the Network Infrastructure Fund to support network upgrades.
- Of the \$2,196,331 expended within Grants, \$2,027,571 is associated with the associated with the Coronavirus Relief Fund, \$147,093 is associated with the Domestic Shelter Fund (Fund 2024) for the support of the CHOICES program, and \$21,667 is associated with the Wireless 9-1-1 Fund for distribution to the public safety answering points (PSAPs).

- The remaining budget of \$22,999,251 within Grants includes \$19,089,684 or 83.0% associated with the Zoological Park Fund, \$2,330,374 or 10.1% with the Wireless 9-1-1 Fund for distribution to the public safety answering points (PSAPs), \$1,411,285 or 6.1% is associated with the Coronavirus Relief Fund and \$167,907 or 0.7% with the Domestic Shelter Fund for remaining support of the CHOICES program.
- The \$13,318,000 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 \$2,073,401 appropriations within the Stadium Pledge Fund, which provides the backstop for the debt issued for Huntington Park, and \$12,663,886 for the Hotel Pledge Fund, which provides the backstop for the debt issued for the Downtown Hilton Hotel.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0018-21	\$13,059,174	Revenue Adjustment	Emergency Rental Assistance Program
0023-21	\$3,438,856	Supplemental	CARES Act Reimbursement – Carryover from Prior Year
Certificate	\$66,852	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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