

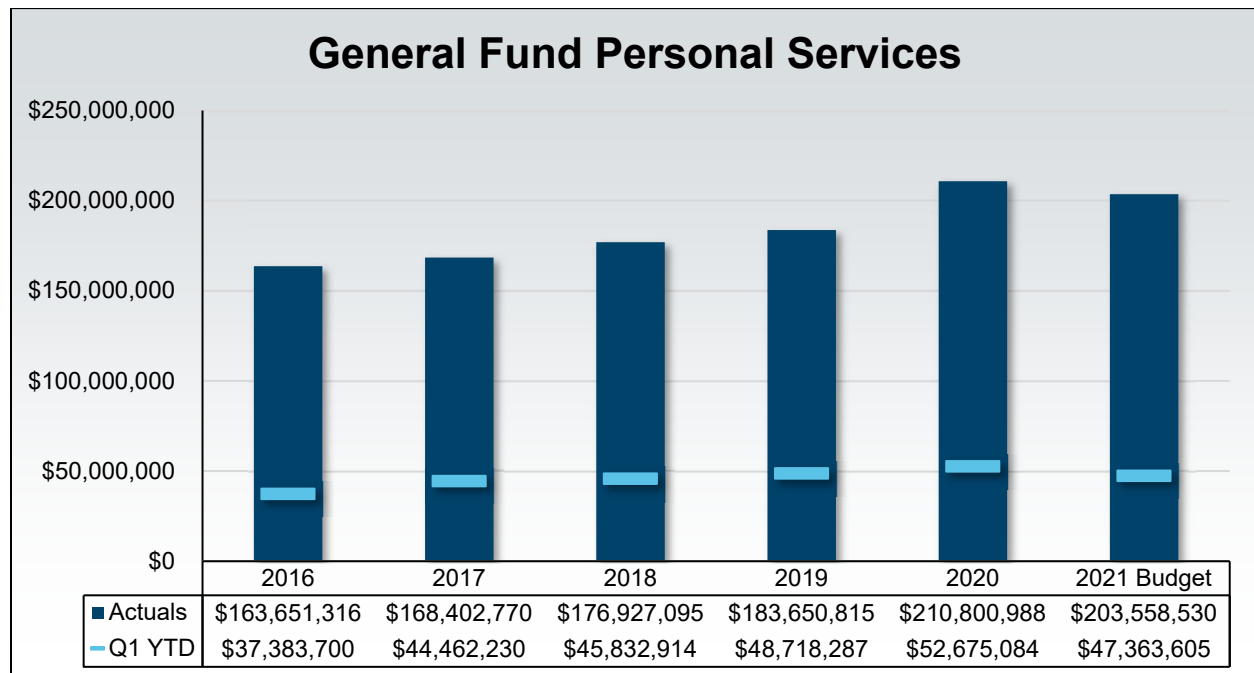
## GENERAL FUND EXPENDITURE ANALYSIS 1<sup>st</sup> Quarter - 2021

### Personal Services

Year-to-date expenditures within Personal Services were \$47,363,605, which represent 23.3% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$5,311,479 or 10.1% below the amount in the prior year, which is primarily due to the number of pay periods during the quarter (six in 2021 compared to seven in 2020).

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$42,651,569 or 90.1% was related to salaries and wages. This amount was \$5,085,827 or 10.7% less than the amount for 2020.
- \$1,325,621 or 2.8% was related to overtime. This amount was \$457,199 or 25.6% less than the amount for 2020. The variance is primarily due to a decrease in overtime at the Sheriff's Office (\$272,902) and Board of Elections (\$192,713).
- \$1,344,609 or 2.8% was related to termination payouts of unused leave time. This amount was \$723,235 or 116.4% more than the amount for 2020.

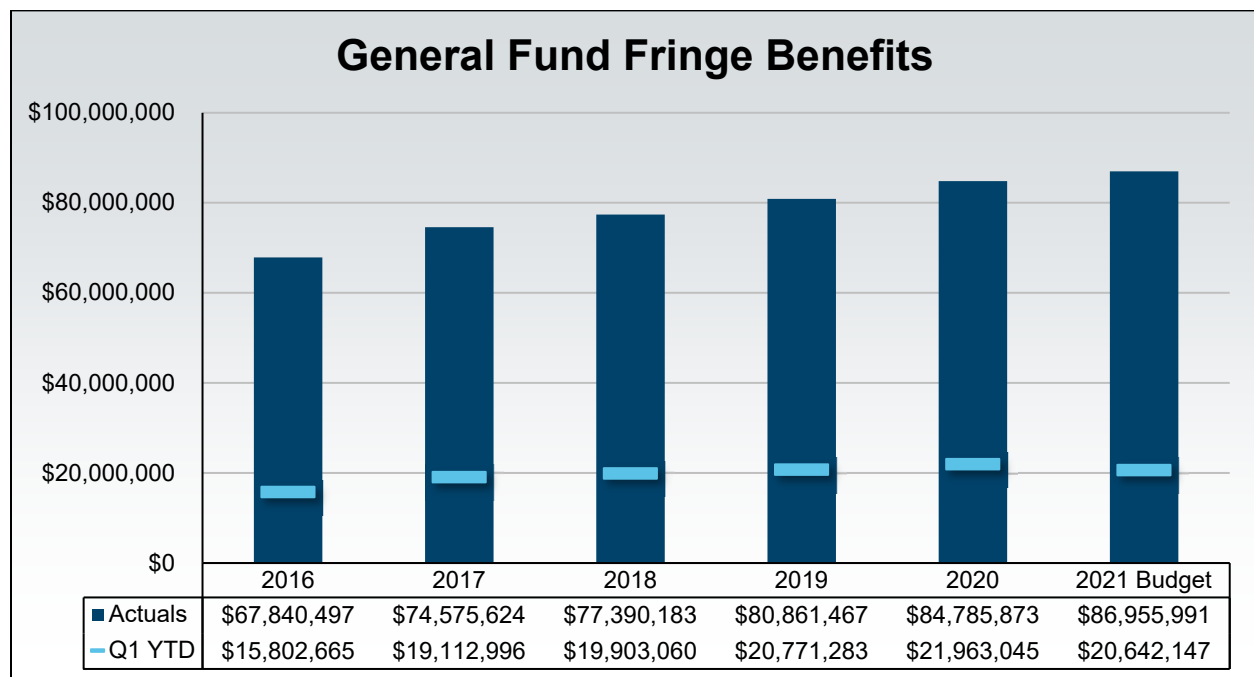


## Fringe Benefits

Year-to-date expenditures within Fringe Benefits were \$20,642,147, which represent 23.7% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$1,320,898 or 6.0% below the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$12,149,289 or 58.9% was related to healthcare (employer premiums less employee contribution). This amount was \$198,943 or 1.6% less than the amount for 2020.
- \$6,861,337 or 33.2% was related to OPERS contributions. This amount was \$926,849 or 11.9% less than the amount for 2020.
- \$659,988 or 3.2% was related to Medicare contributions. This amount was \$76,717 or 10.4% less than the amount for 2020.

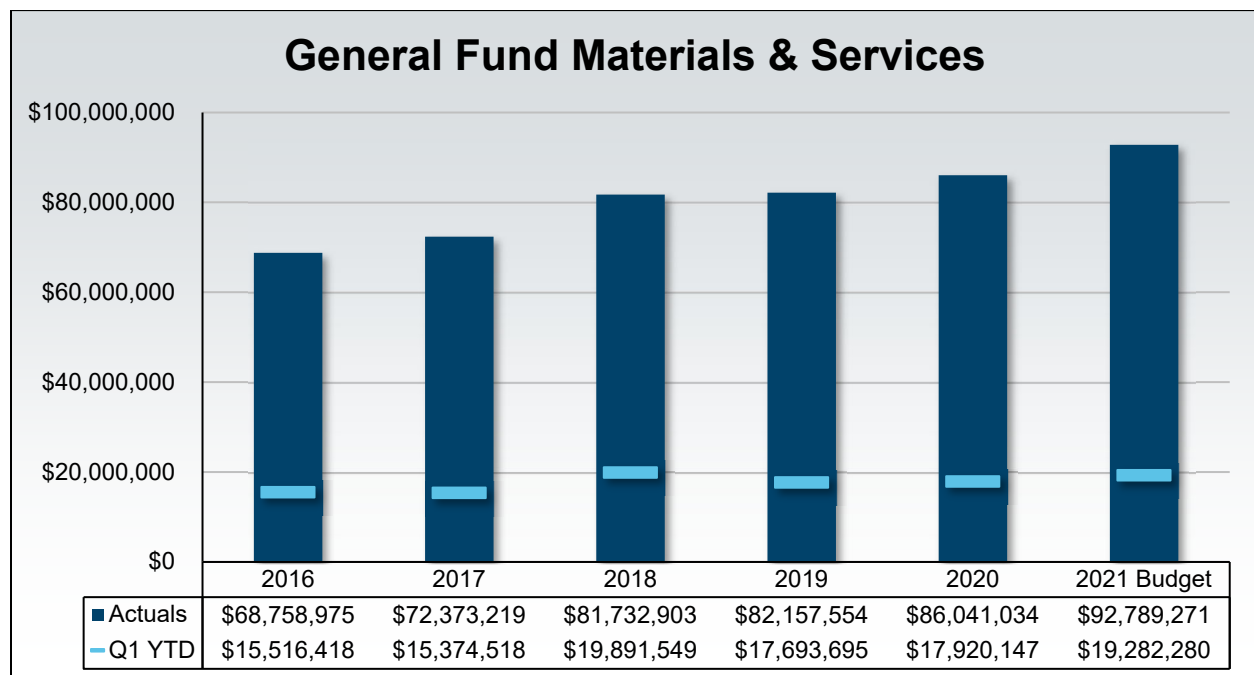


## Materials & Services

Year-to-date expenditures within Materials & Services were \$19,282,280, which represent 20.8% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$1,362,134 or 7.6% above the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$7,095,121 or 28.2% was related to various purchased personal services. This amount was \$1,138,631 or 19.1% more than the amount for 2020.
- \$2,026,087 or 10.5% was related to maintenance and repair charges. This amount was \$179,920 or 9.7% more than the amount for 2020.
- \$1,941,749 or 10.1% was related to appointed counsel. This amount was \$446,442 or 18.7% less than the amount for 2020.
- \$1,461,663 or 7.6% was related to utilities. This amount was \$263,172 or 22.0% greater than the amount for 2020.



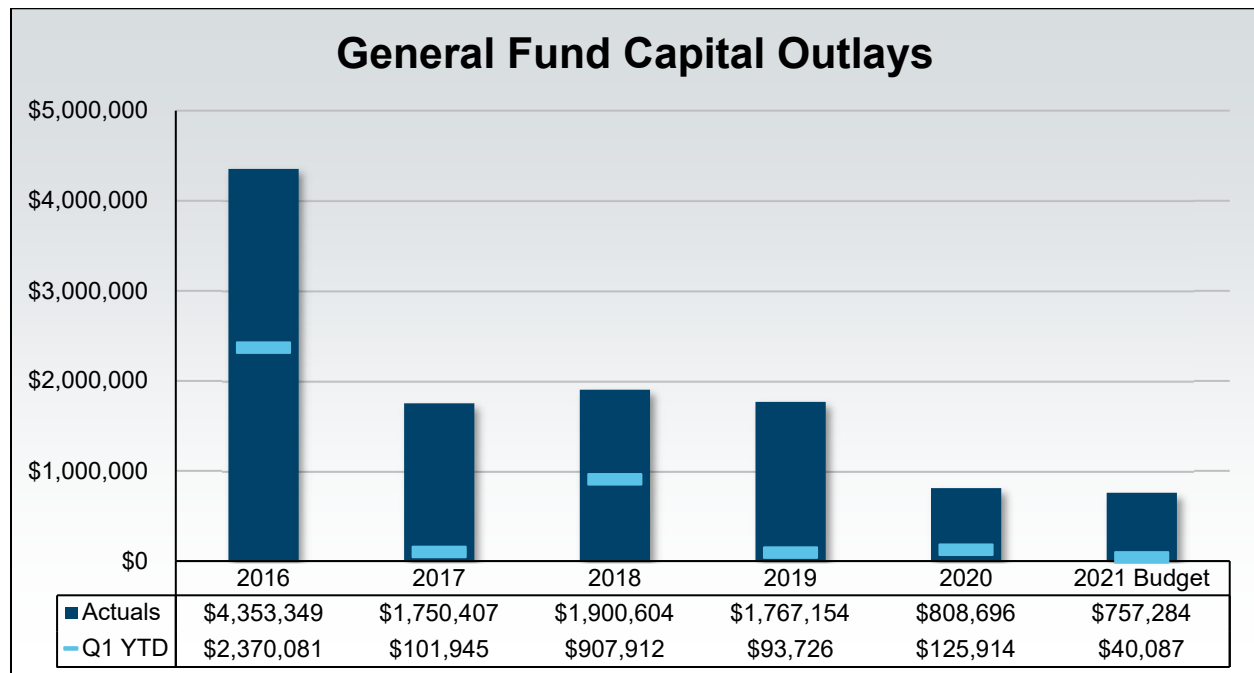
\*Actual amounts exclude the 1% administrative fee withheld by the state for the collection of the County's sales tax.

## Capital Outlays

Year-to-date expenditures within Capital Outlays were \$40,087, which represent 5.3% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$85,827 or 68.2% below the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$17,585 or 43.9% was related to the purchase of IT hardware and software. This amount is \$47,855 or 73.1% less than the amount for 2020, which is primarily due to the joint purchase of three servers by the Common Pleas and Domestic Courts (\$58,631) in the prior year.
- \$22,505 or 56.1% was related to the purchase and lease of various machinery and equipment. This amount is \$37,972 or 62.8% less than the amount for 2020. The prior year included \$37,353 for the purchase of an inserter at the Print Shop.
- 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 in the chart below.

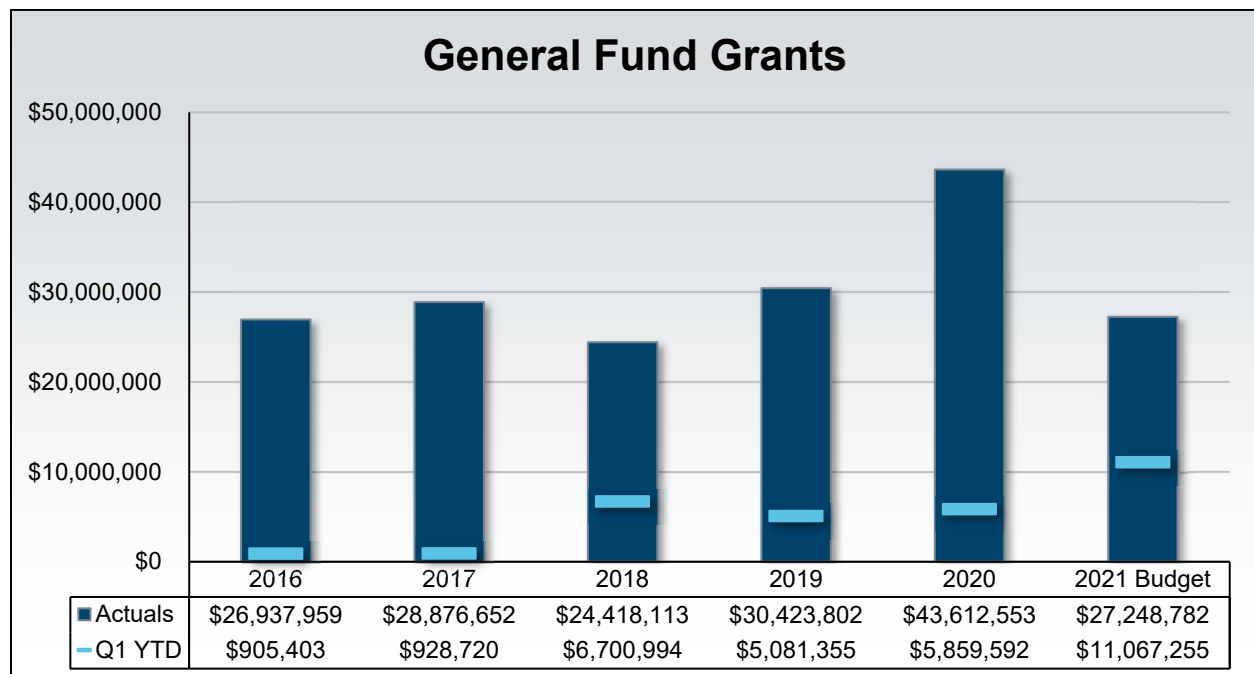


## Grants

Year-to-date expenditures within Grants were \$11,067,255, which represent 40.6% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$5,207,662 or 88.9% above the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$6,767,784 or 61.2% was related to grants from Community Partnerships. This amount was \$5,910,171 or 689.1% more than the amount for 2020, which is due to the timing of grant distributions, including the payment of \$4 million to the Greater Columbus Arts Council.
- \$3,648,750 or 33.0% was related to grants from Economic Development & Planning This amount was \$148,750 or 4.3% more than the amount for 2020, and includes the \$2.5 million economic development contribution to the Confluence Community Authority.
- \$650,721 or 5.9% was related to grants from the Veterans Service Commission. This amount was \$851,258 or 56.7% less than the amount for 2020. This is primarily due to a timing variance with the purchase of grocery store gift cards in the prior year to deal with the impact of the COVID-19 pandemic.



## Interfund

Year-to-date expenditures within Interfund were \$15,877,244, which represent 20.5% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$2,883,162 or 15.4% below the amount in the prior year due primarily to the timing of subsidy payments.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$13,317,885 or 83.9% was related to the annual debt service payment held by the trustee for the sales tax revenue bonds.
- \$2,559,340 or 16.1% was related to operating transfers. This includes:
  - \$1,498,113 or 58.5% to Job and Family Services as part of the County’s mandated share.
  - \$943,687 or 36.9% to the Drainage Engineer for the support of the County’s Stormwater Management efforts.
  - \$112,754 or 4.4% to Emergency Management & Homeland Security for the operating subsidy related to Regional Communications.

