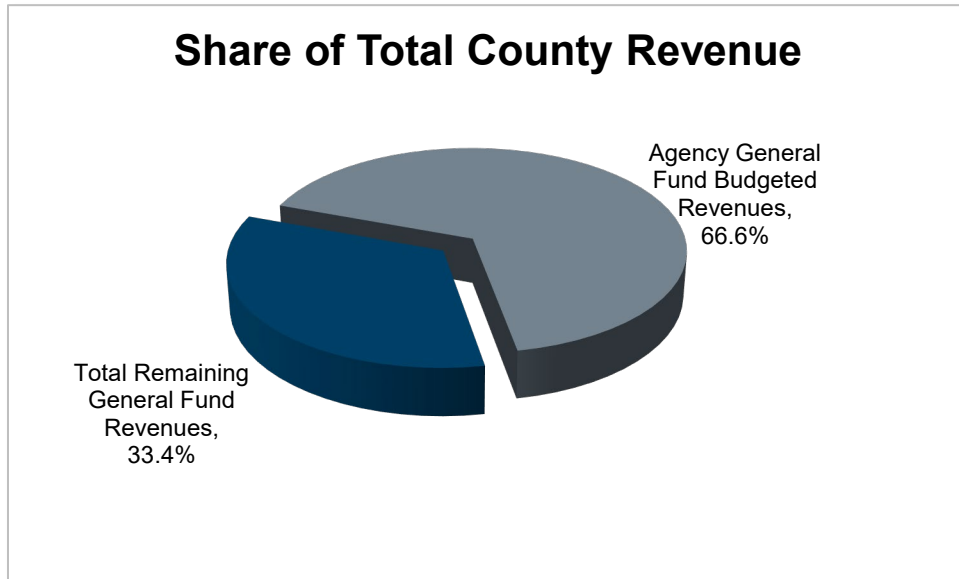
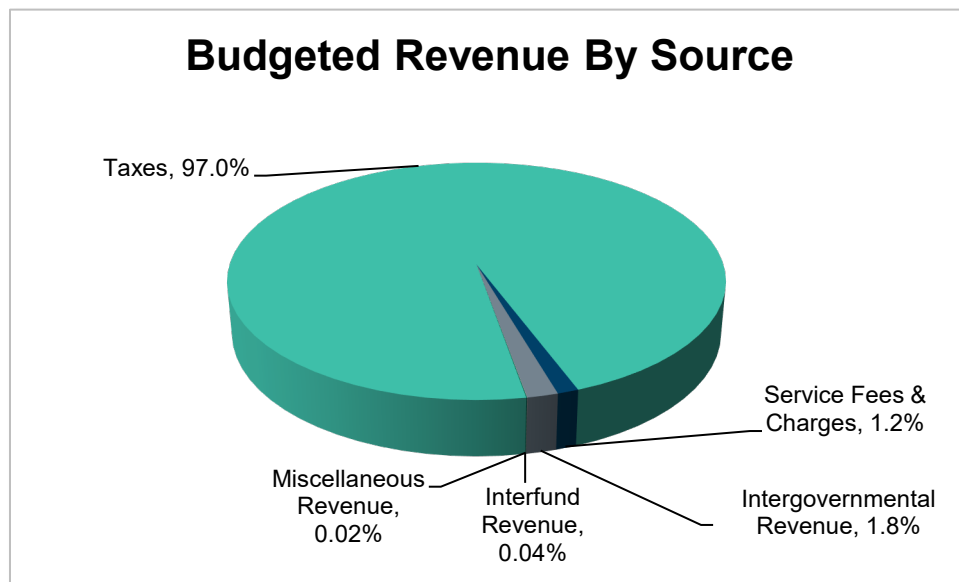


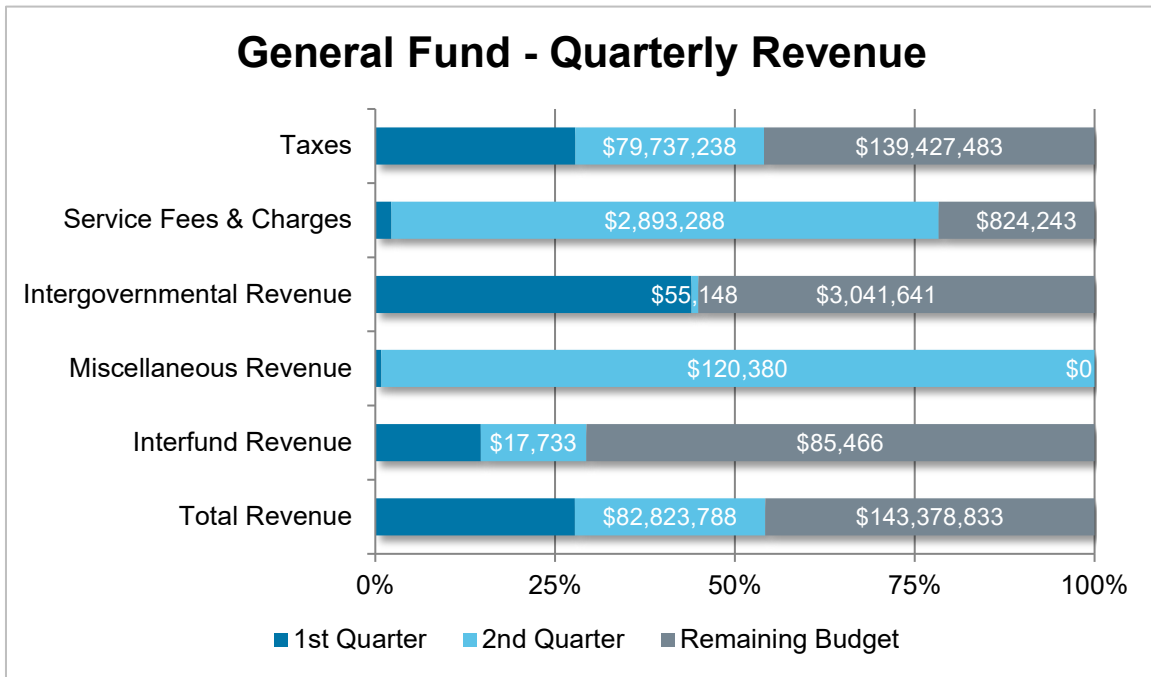
General Fund – Revenue Analysis



- The General Fund revenue for the Board of Commissioners is estimated to be **\$312,994,882** 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.

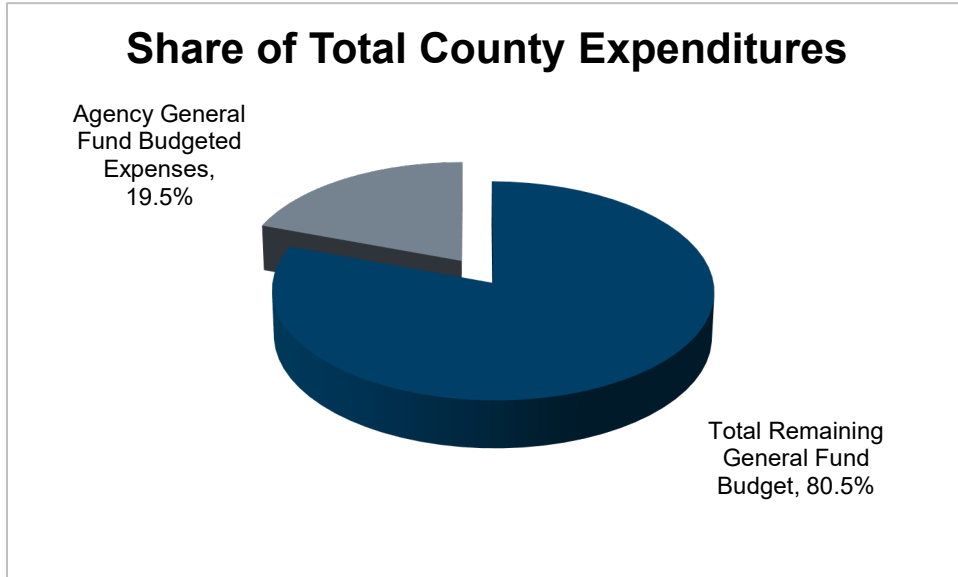


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$84,486,273	\$72,673,216	\$74,138,304	\$145,545,504	\$157,159,489	\$376,843,297
Current Year	\$86,863,621	\$82,823,788			\$169,687,409	\$312,994,882

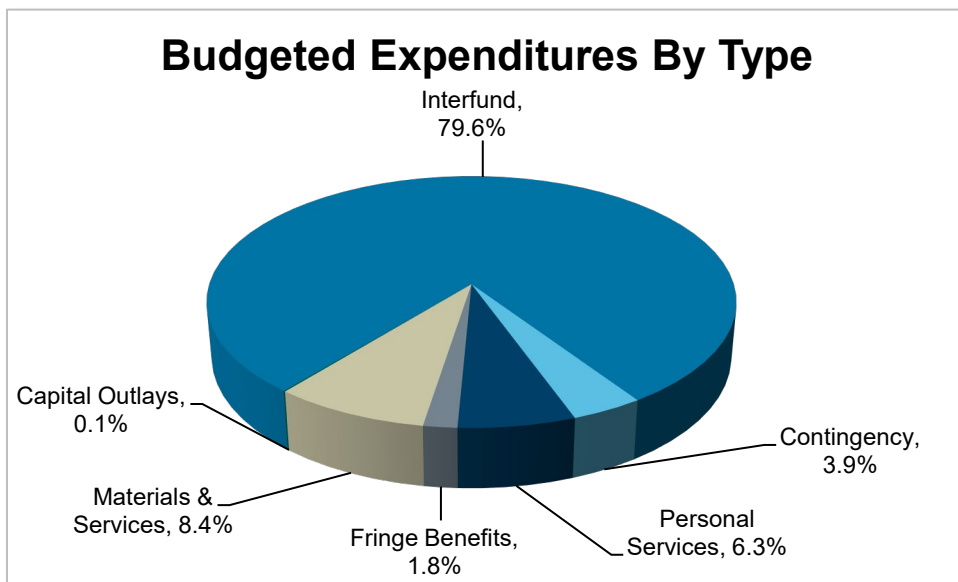
*Current year total represents revised budget.

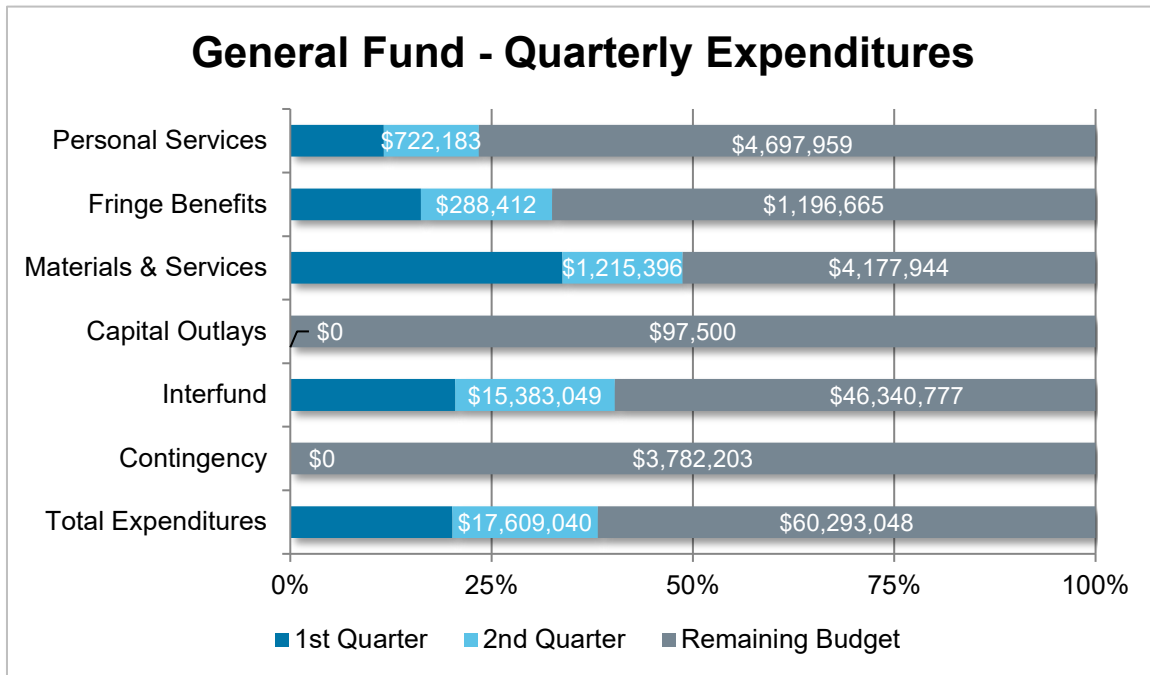
- Second quarter revenue of **\$82,823,788** represents **26.5%** of the budgeted amount for the year. YTD revenue of **\$169,687,409** represents **54.2%** of the budgeted amount for the year.
- All of the \$79,737,238 in Taxes received during the 2nd quarter was associated with the sales tax and represents 26.3% of the budgeted amount. Year-to-date collections of \$164,072,517 reflects an increase of 6.9% from 2020 receipts, and a 9.3% increase from current year estimates.
- Within Service Fees & Charges, \$2,893,288 or 76.1% of the budgeted amount was collected during the 2nd quarter, of which 99.9% was associated with payments made by non-general fund agencies for the cost allocation plan.
- Within Intergovernmental Revenue, \$55,148 was collected during the 2nd quarter represents federal subsidy associated with the Ohio Air Quality Development Authority Bonds issued in 2013. The remaining budget is related to expected reimbursements from the Coronavirus Relief Fund.
- All of the \$17,733 in Interfund Revenue that was received during the 2nd 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 **\$97,532,933** for 2021, which is **19.5%** 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	\$43,438,735	\$122,808,242
Current Year	\$19,630,845	\$17,609,040			\$37,239,885	\$97,532,933

**Current year total represents revised budget.*

- Second quarter expenditures of **\$17,609,040** represent **18.1%** of the budgeted amount for the year. YTD expenditures of **\$37,239,885** represent **38.2%** 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 2nd quarter.
- Within Materials & Services, \$1,215,396 or 14.9% of the budgeted amount was expended during the 2nd quarter. Of this amount, \$624,991 or 51.4% to the Franklin County Convention Facilities Authority for the arena lease and \$201,848 or 16.6% is related to the surge field hospital located at the Columbus Convention Center for COVID-19 cases.

- Within the Interfund category, \$15,383,049 or 19.8% of the budgeted amount was expended during the 2nd quarter. Of this amount;
 - \$12,905,945 or 83.9% was associated with the transfer for the County's June 1 debt service payment
 - \$943,687 or 6.1% was associated with the transfer for the Stormwater Management Program
 - \$749,057 or 4.9% was associated with the monthly mandated share payments to JFS
 - \$459,777 or 3.0% was associated with subsidy payments to the Child Support Enforcement
 - \$250,000 or 1.6% was associated with the transfer to Probate Court for the Guardianship Service Board
 - \$74,000 or 0.5% was associated with the transfer to the Sheriff local VAWA match
- Of the \$46,340,777 remaining within the Interfund category:
 - \$9,114,750 or 19.7% is associated with the various General Fund debt service transfers scheduled for the 4th quarter
 - \$5,000,000 or 10.8% is associated with Sanitary Engineer capital projects
 - \$3,763,508 or 8.1% is associated with the subsidy payments to Animal Care and Control
 - \$2,923,255 or 6.3% is associated with the subsidy payments to the Child Support Enforcement Agency
 - \$2,500,000 or 5.4% is associated with a transfer to JFS for support of implementing the recommendations of the Rise Together Blueprint
 - \$2,359,531 or 5.1% is associated with the remaining monthly mandated share payments to JFS
 - \$2,000,000 or 4.3% is associated with the transfer to the Affordable & Emergency Housing Fund to support the Community Shelter Board
 - \$915,125 or 2.0% is associated with the subsidy payments to Justice Policy & Programs
 - \$313,564 or 0.7% is associated with the subsidy payments to Court Appointed Special Advocates
 - \$250,000 or 0.5% is associated with the transfer to ADAMH for support of the Denial Ohio campaign
 - \$137,246 or 0.3% 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. For the 2nd quarter, five transfers from Contingency in the amount of \$1,217,797 were approved (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	\$1,415,237	\$712,551	50.3%
2 nd Quarter	\$1,415,237	\$722,183	51.0%
3 rd Quarter	\$1,651,110		0.0%
4 th Quarter	\$1,651,110		0.0%
Total	\$6,132,693	\$1,434,734	23.4%

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st or 2nd quarters.
- 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.

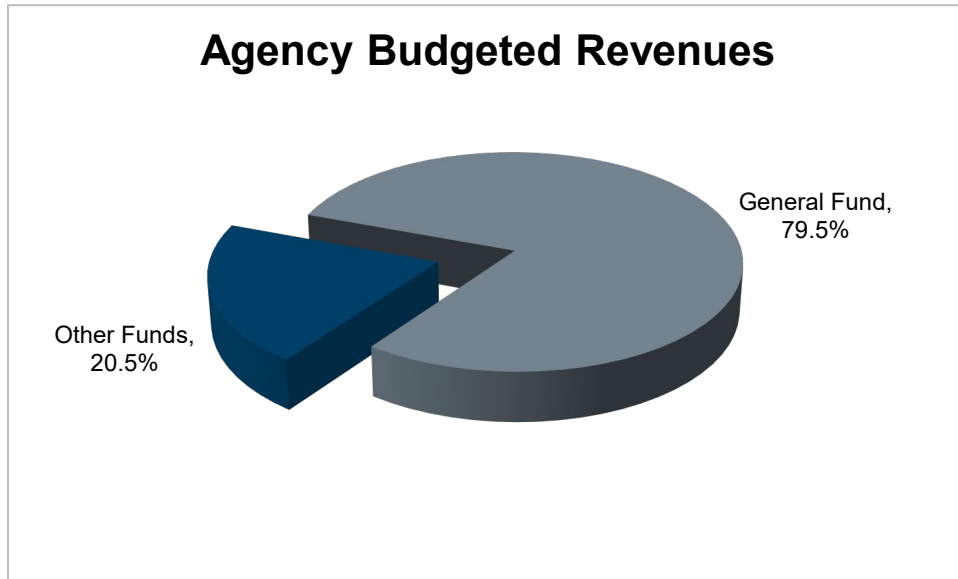
General Fund – Budget Corrective Items - Approved

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
0345-21	(\$100,739)	Transfer from Reserves	Coroner – Three Full-time Positions to Support the Forensic Science Center
0388-21	(\$75,000)	Transfer from Reserves	Prosecuting Attorney - Training Support
0389-21	(\$212,509)	Transfer from Reserves	Sheriff – Inmate Clothing Storage System
0430-21	(\$692,605)	Transfer from Reserves	Data Center – Telecommunications Transfer
0453-21	(\$136,944)	Transfer from Reserves	PFM – Five Custodial Worker Positions

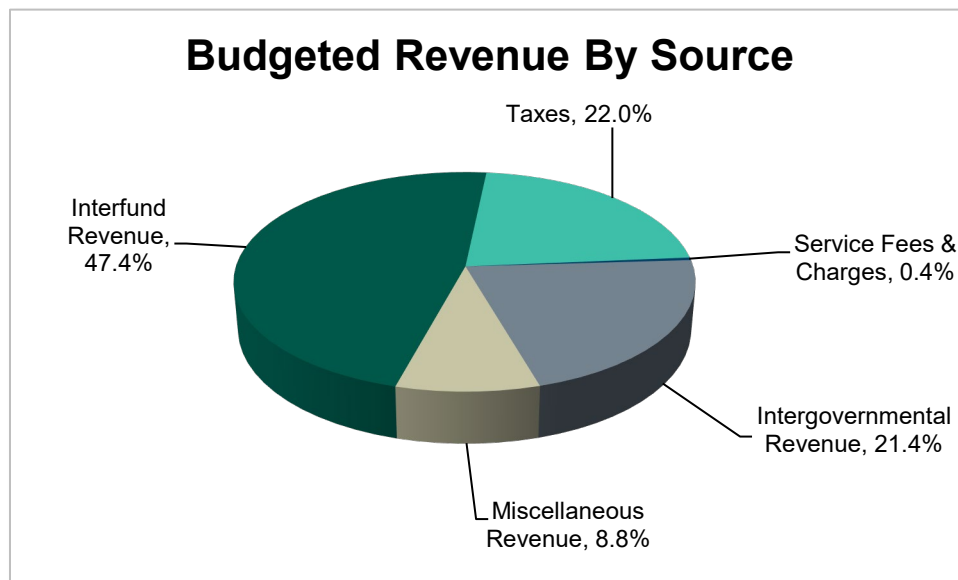
General Fund – Budget Corrective Items - Pending

- There are various items within the Commissioners’ Reserves, including the \$3.8 million remaining within Contingency, that will be transferred as needed to other County offices throughout the remainder of the year.

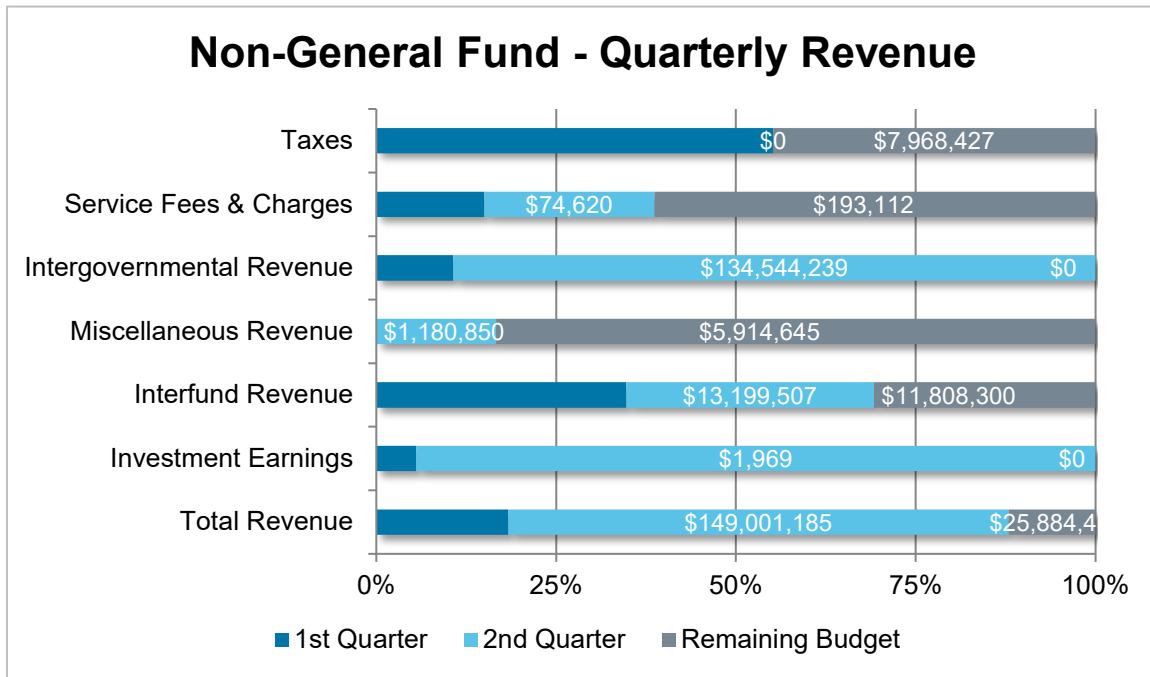
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Commissioners is estimated to be **\$80,830,530** for 2021, which is **20.5%** 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.



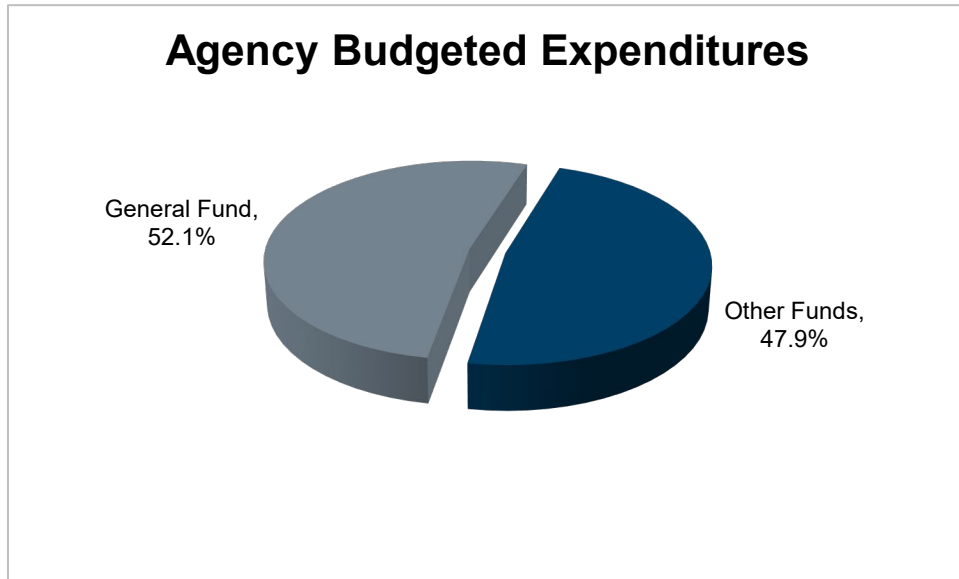
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$25,056,287	\$89,277,042	\$9,034,676	\$14,993,324	\$114,333,329	\$138,361,329
Current Year	\$39,299,310	\$149,001,185			\$188,300,495	\$80,830,530

**Current year total represents revised budget.*

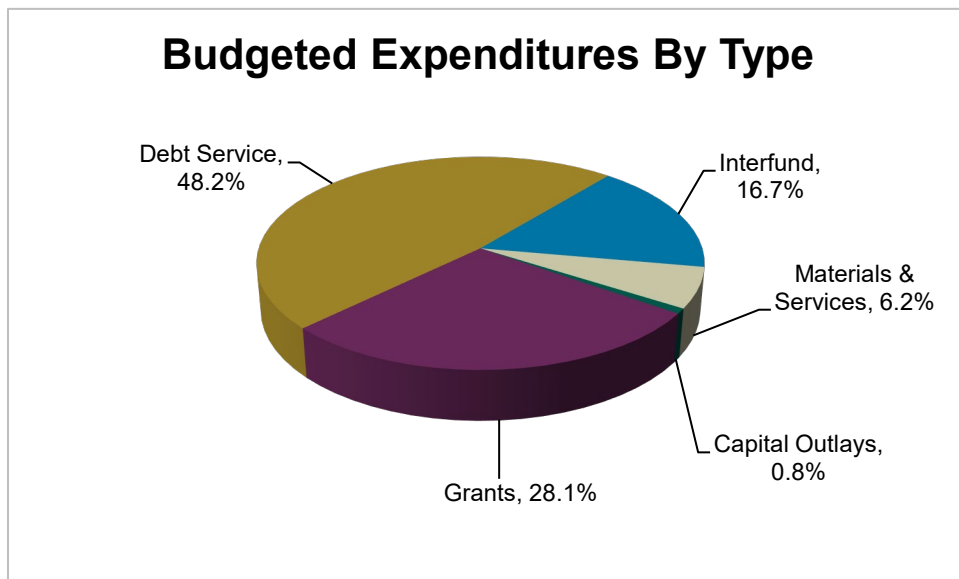
- Second quarter revenue of **\$149,001,185** represents **184.3%** of the budgeted amount for the year. YTD revenue of **\$188,300,495** represents **233.0%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. The 2021 budget included a 2.5% reduction from the revenue estimates provided by the Budget Commission due to the economic impact of COVID-19. Year-to-date, \$9,806,056 or 53.7% of the total budgeted amount has been collected. This represents an increase of \$121,719 or 1.3% from the amount collected during the same period in the prior year.
- All of the \$74,620 collected within Service Fees & Charges during the 2nd quarter, 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, \$134,544,239 or 93.1% was collected during the 2nd quarter. Of this amount, \$127,882,209 or 95.0% is related to the Coronavirus local Fiscal Recovery Fund authorized by the American Rescue Plan, \$4,133,245 or 3.1% is related to the Emergency Rental Assistance Fund, and \$1,052,484 or 0.8% was received from the Federal Emergency Management Agency through the Public Assistance Program.

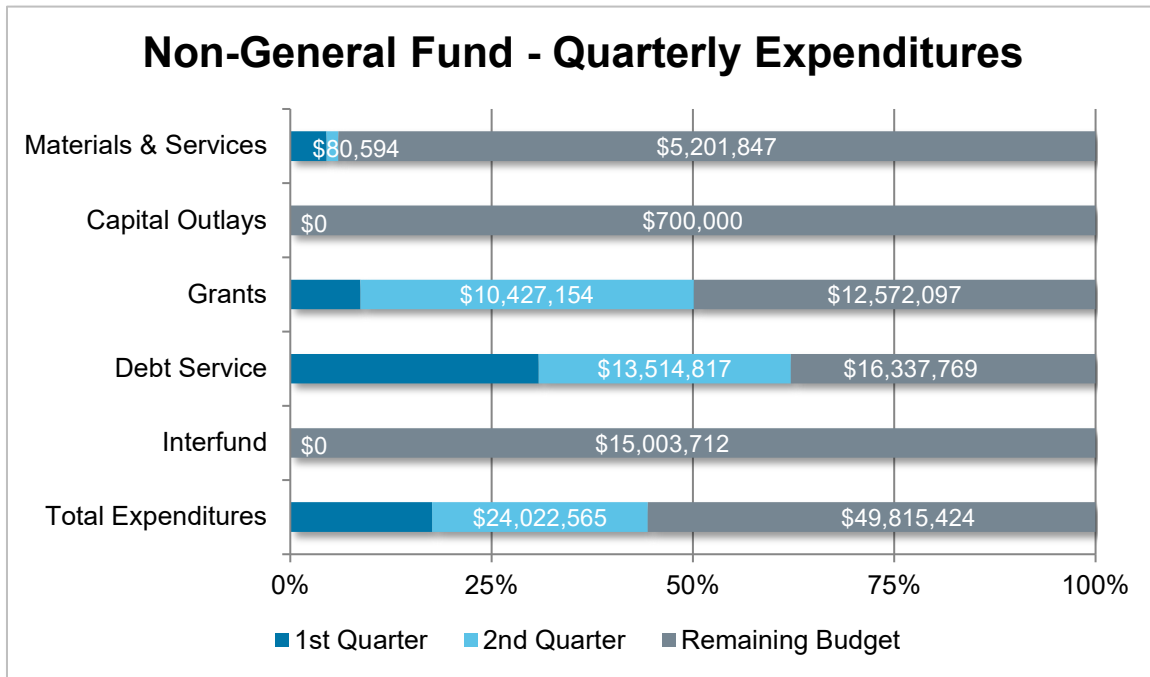
- Within Miscellaneous Revenue, \$1,180,850 or 17.3% was collected during the 2nd quarter. Of this amount, \$719,150 or 60.9% is related to rent payments received from Franklin County Children Service, which was used to cover the 2nd quarter debt service payment and \$461,700 or 39.1% is related to the rent payments from Franklin County Stadium Inc. to cover the debt service for Huntington Park. The remaining budget is related to the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments and additional rent payments from Franklin County Stadium Inc. to cover the debt service for Huntington Park.
- The \$13,199,507 collected within Interfund Revenue is related to the transfer for 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 **\$89,601,885** for 2021, which is **47.9%** 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	\$43,553,485	\$149,019,135
Current Year	\$15,763,897	\$24,022,565			\$39,786,462	\$89,601,885

*Current year total represents revised budget.

- Second quarter expenditures of **\$24,022,565** represent **26.8%** of the budgeted amount for the year. YTD expenditures of **\$39,786,462** represent **44.4%** of the budgeted amount for the year.
- Of the \$80,594 expended within Materials & Services, \$44,257 is associated with legal settlement fees, \$27,023 is associated with Wireless 9-1-1 expenditures, and \$9,314 is associated with fees associated with the collection of the zoological park levy. 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 \$888,060 is associated with the remaining legal settlements to be paid from the Risk Management Fund.
- The Capital Outlays category includes expenditures associated with the Network Infrastructure Fund to support network upgrades.
- Of the \$10,427,154 expended within Grants, \$9,667,931 is associated with the Zoological Park Fund, and \$759,223 is associated with the Wireless 9-1-1 Fund for distribution to the public safety answering points (PSAPs).

- The remaining budget of \$12,572,097 within Grants includes \$9,421,753 or 74.9% associated with the Zoological Park Fund, \$1,571,151 or 12.5% with the Wireless 9-1-1 Fund for distribution to the public safety answering points (PSAPs), \$1,411,285 or 11.2% is associated with the Coronavirus Relief Fund and \$167,907 or 1.3% with the Domestic Shelter Fund for remaining support of the CHOICES program.
- The \$13,514,817 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 \$2,073,401 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. No expenditures from these appropriation items are expected to be made in 2021.

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
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

Resolution No.	Amount	Type	Description
0533-21	\$1,100,000	Supplemental	Network Infrastructure – Data Domain Back-up and Recovery System Expansion