

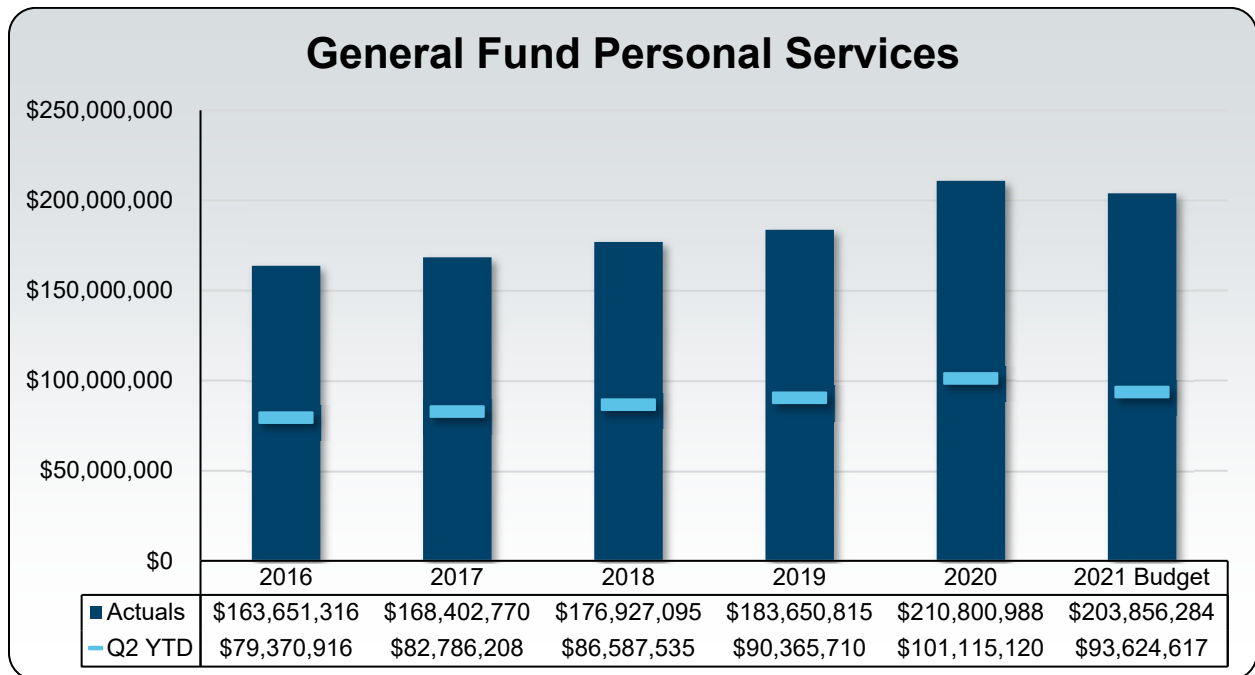
GENERAL FUND EXPENDITURE ANALYSIS 2nd Quarter - 2021

Personal Services

Year-to-date expenditures within Personal Services were \$93,624,617, which represent 45.9% of the budgeted amount for the year. For comparison, 2nd quarter expenditures were \$7,490,504 or 7.4% below the amount in the prior year, which is primarily due to the number of pay periods during the quarter (twelve in 2021 compared to thirteen in 2020).

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

- \$85,422,106 or 91.2% was related to salaries and wages. This amount was \$4,299,268 or 4.8% less than the amount for 2020.
- \$2,952,175 or 3.2% was related to overtime. This amount was \$81,584 or 2.8% more than the amount for 2020.
- \$1,975,157 or 2.1% was related to termination payouts of unused leave time. This amount was \$840,930 or 74.1% more than the amount for 2020.

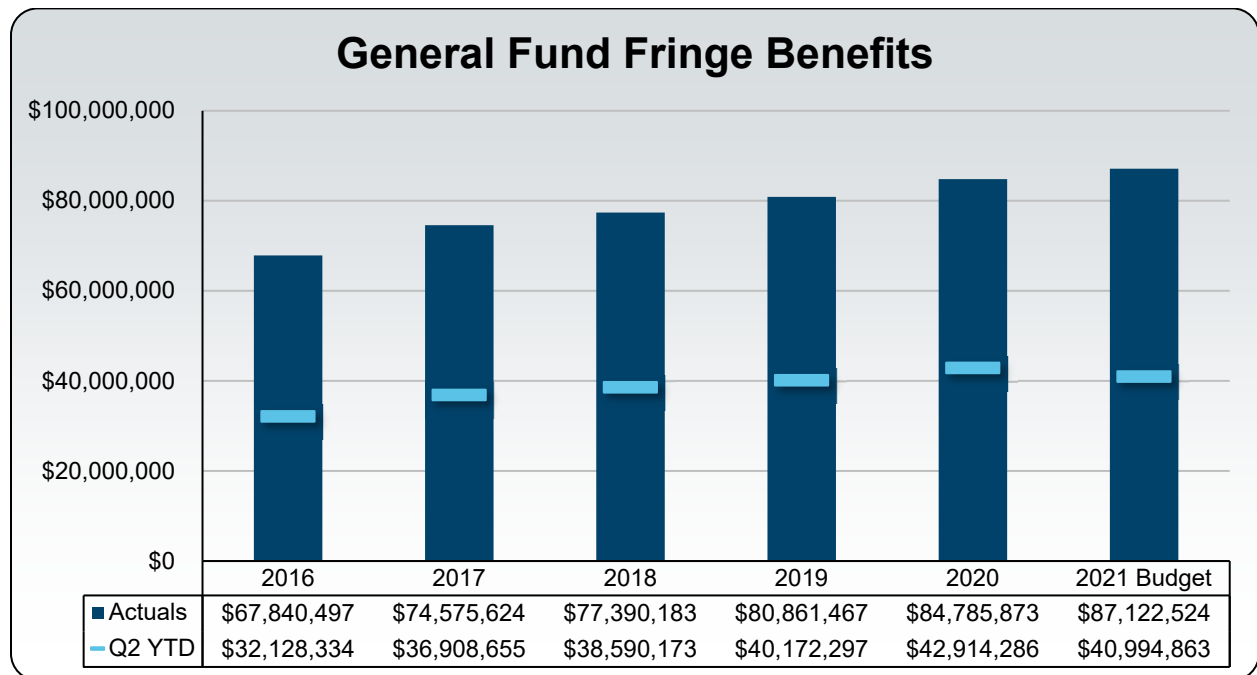


Fringe Benefits

Year-to-date expenditures within Fringe Benefits were \$40,994,863, which represent 47.1% of the budgeted amount for the year. For comparison, 2nd quarter expenditures were \$1,919,423 or 4.5% below the amount in the prior year.

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

- \$24,313,280 or 59.3% was related to healthcare (employer premiums less employee contribution). This amount was \$441,769 or 1.8% less than the amount for 2020.
- \$13,779,162 or 33.6% was related to OPERS contributions. This amount was \$1,277,910 or 8.5% less than the amount for 2020.
- \$1,297,548 or 3.2% was related to Medicare contributions. This amount was \$104,546 or 7.5% less than the amount for 2020.

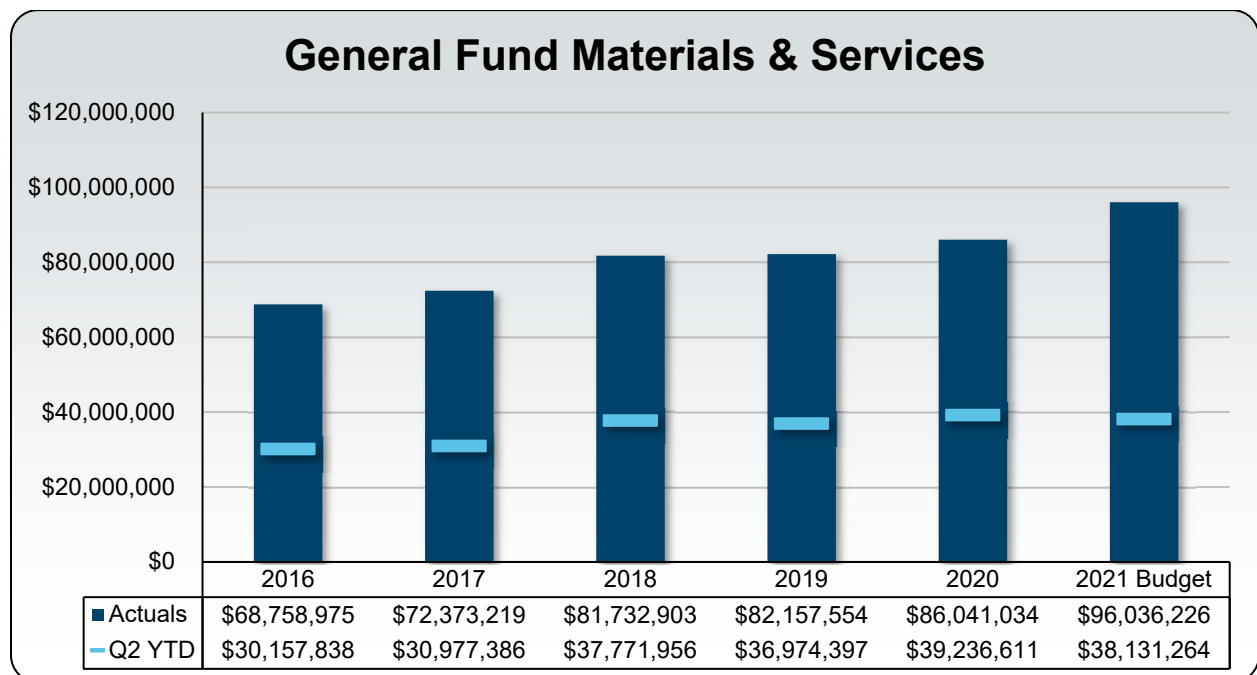


Materials & Services

Year-to-date expenditures within Materials & Services were \$38,131,264, which represent 39.7% of the budgeted amount for the year. For comparison, 2nd quarter expenditures were \$1,105,347 or 2.8% below the amount in the prior year.

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

- \$12,285,574 or 32.2% was related to various purchased personal services. This amount was \$889,152 or 7.8% more than the amount for 2020.
- \$4,110,507 or 10.8% was related to maintenance and repair charges. This amount was \$238,106 or 6.1% more than the amount for 2020.
- \$3,905,457 or 10.2% was related to appointed counsel. This amount was \$20,730 or 0.5% more than the amount for 2020.
- \$2,607,906 or 6.8% was related to utilities. This amount was \$242,530 or 10.3% more than the amount for 2020.



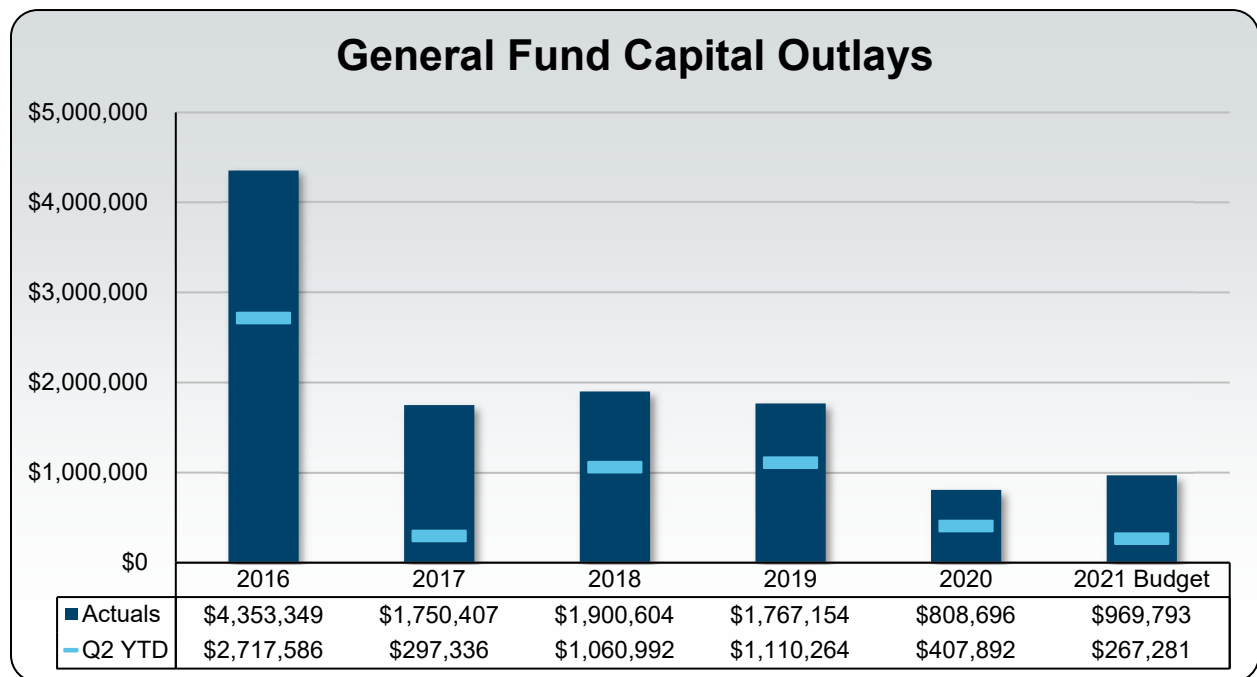
*Actual amounts exclude the 1% administrative fee withheld by the state for the collection of the County's sales tax.

Capital Outlays

Year-to-date expenditures within Capital Outlays were \$267,281, which represent 27.6% of the budgeted amount for the year. For comparison, 2nd quarter expenditures were \$140,611 or 34.5% below the amount in the prior year.

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

- \$199,953 or 74.8% was related to the purchase of IT hardware and software. This amount is \$35,574 or 21.6% more than the amount for 2020.
- \$67,328 or 25.2% was related to the purchase and lease of various machinery and equipment. This amount is \$176,186 or 72.4% less than the amount for 2020. The prior year included \$129,080 for the purchase of safety and security equipment by the Sheriff's Office.
- 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.

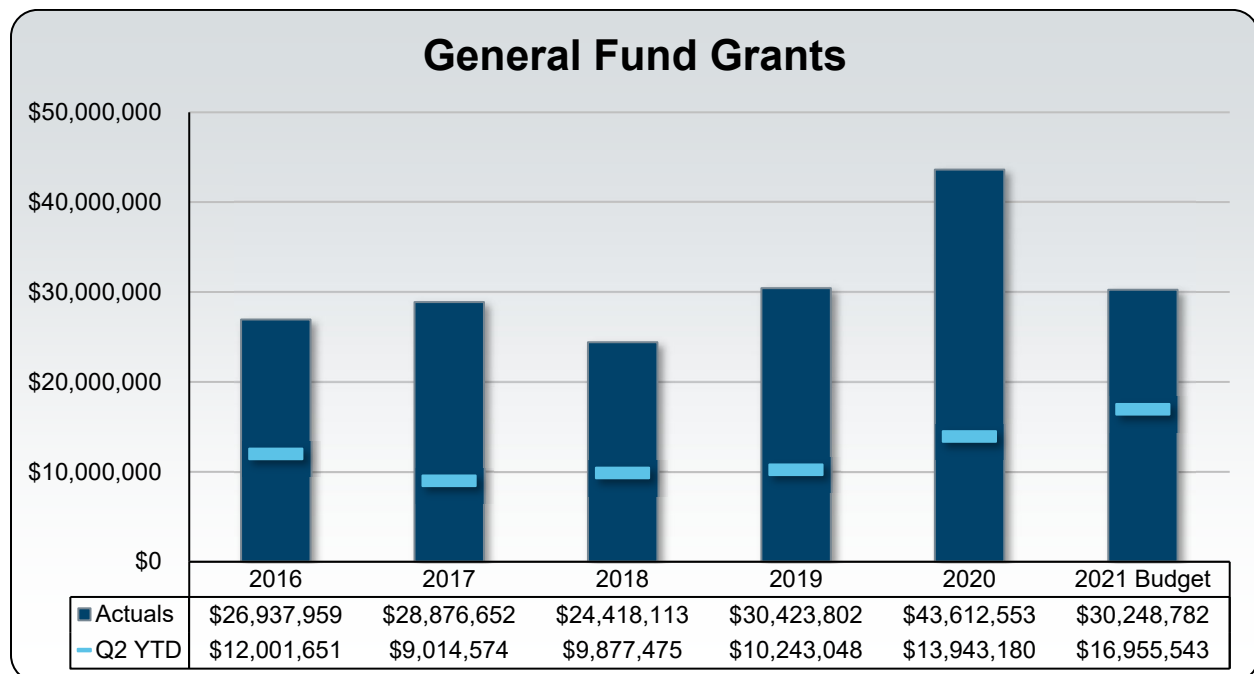


Grants

Year-to-date expenditures within Grants were \$16,955,543, which represent 56.1% of the budgeted amount for the year. For comparison, 2nd quarter expenditures were \$3,012,363 or 21.6% above the amount in the prior year.

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

- \$9,168,250 or 54.1% was related to grants from Economic Development & Planning. This amount was \$1,405,335 or 18.1% more than the amount for 2020, and includes the \$2.5 million economic development contribution to the Confluence Community Authority.
- \$6,896,084 or 40.7% was related to grants from Community Partnerships. This amount was \$2,709,542 or 64.7% 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.
- \$891,209 or 5.3% was related to grants from the Veterans Service Commission. This amount was \$1,102,514 or 55.3% 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 \$31,260,273, which represent 40.3% of the budgeted amount for the year. For comparison, 2nd 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 2nd quarter:

- \$26,223,829 or 83.9% was related to the annual debt service payment held by the trustee for the sales tax revenue bonds.
- \$5,036,444 or 16.1% was related to operating transfers. This includes:
 - \$2,247,170 or 44.6% to Job and Family Services as part of the County’s mandated share.
 - \$1,887,374 or 37.5% to the Drainage Engineer for the support of the County’s Stormwater Management efforts.
 - \$459,777 or 4.4% to the Child Support Enforcement Agency for an operating subsidy.

