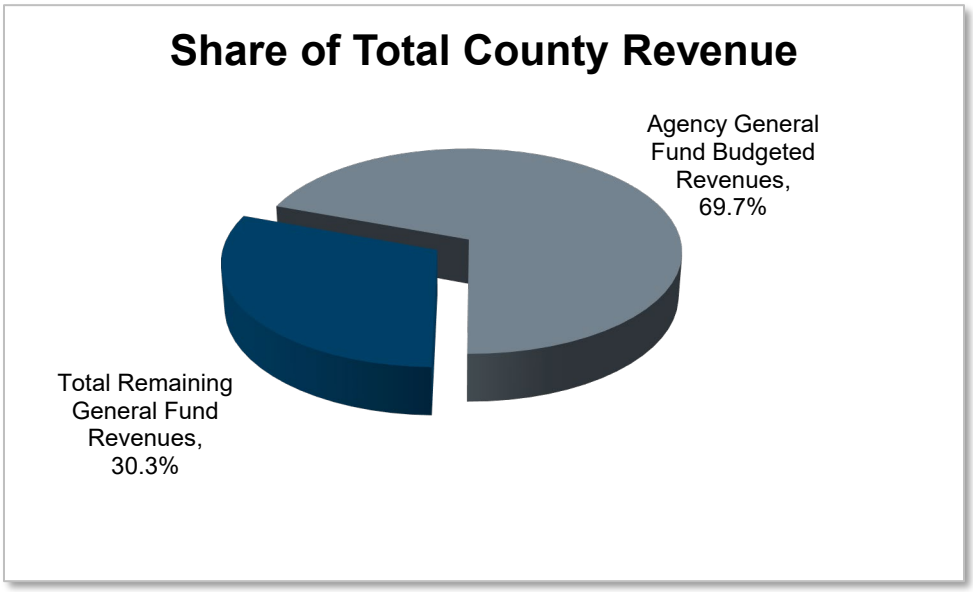
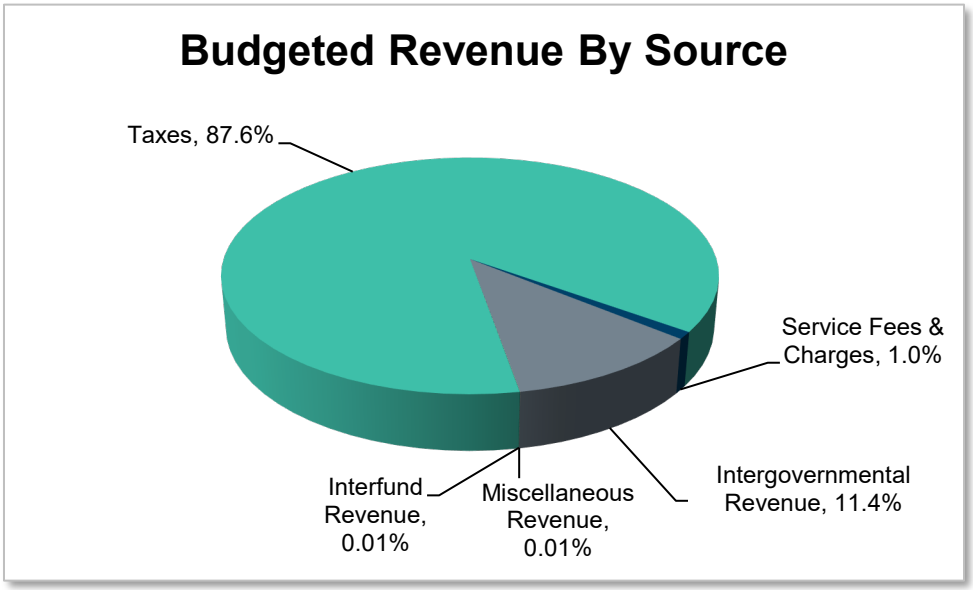
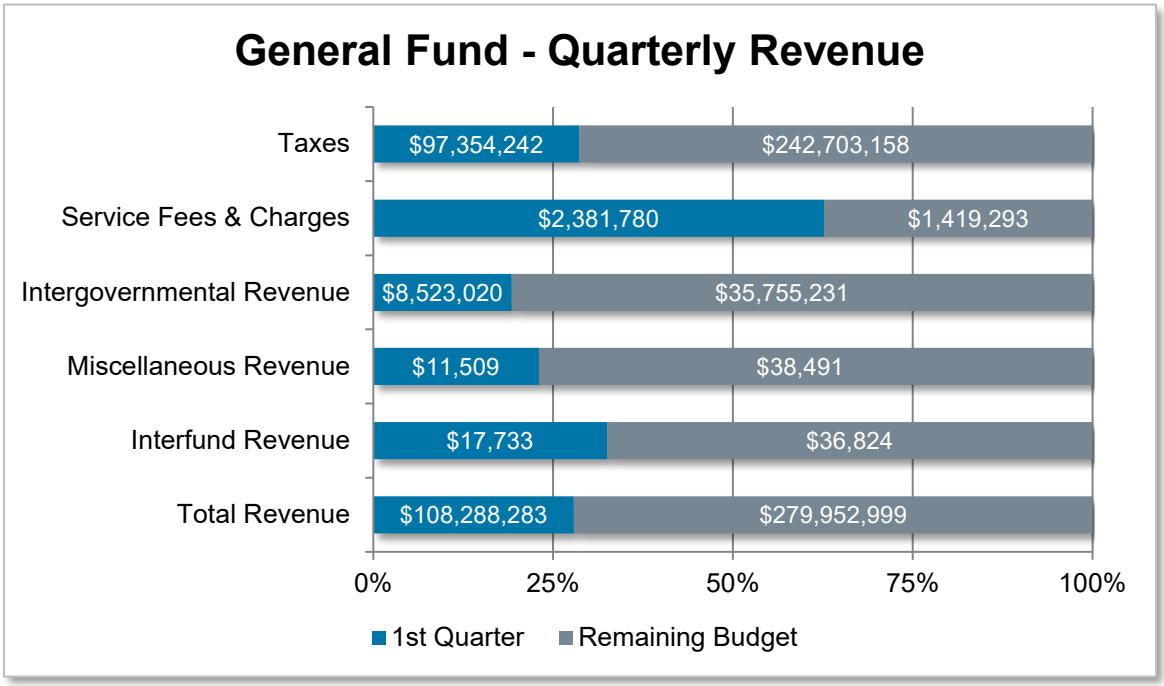
General Fund – Revenue Analysis



- The General Fund revenue for the Board of Commissioners is estimated to be **$388,241,281** for 2022, which is **69.7%** of the total budgeted revenue for the General Fund.



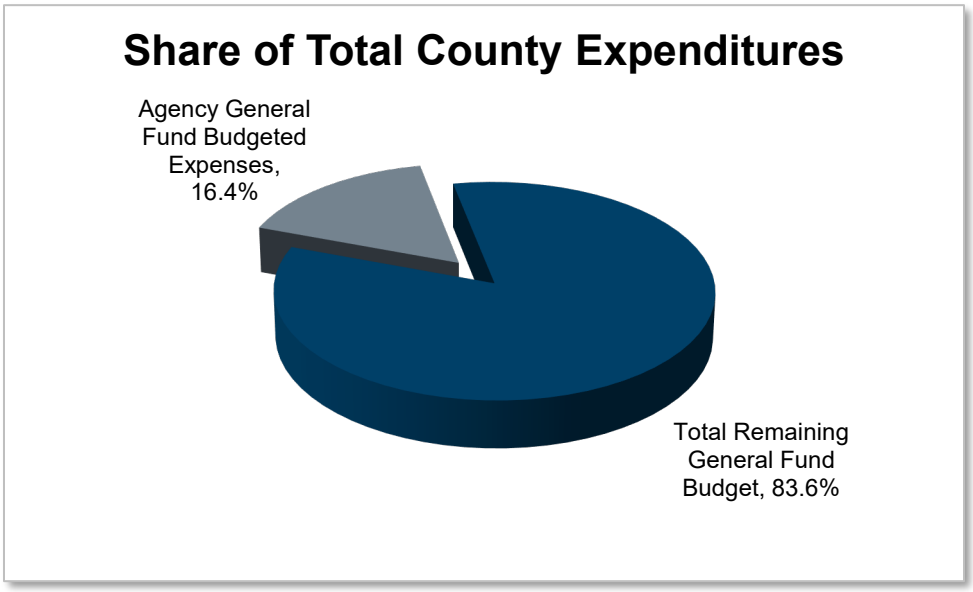
- The main sources of General Fund revenue for the Board of Commissioners are sales tax proceeds and cost allocation plan reimbursements. The General Fund revenue also includes reimbursements from Coronavirus Local Fiscal Recovery Fund (CLFRF) that was approved by the American Rescue Plan (ARP), and FEMA through the Public Assistance Program.



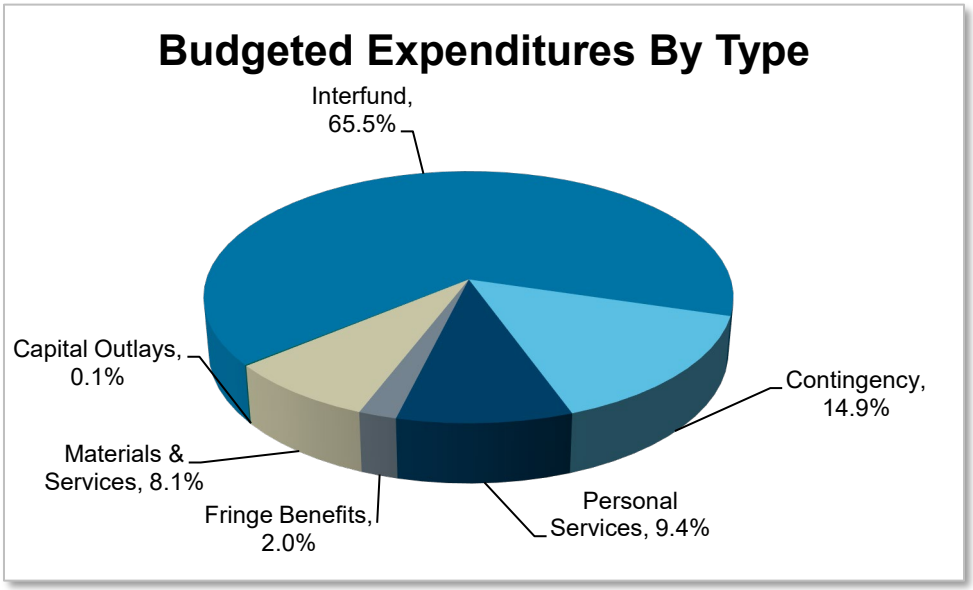
Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$86,863,621	$82,823,788	$107,797,983	$105,836,830	$86,863,621	$383,322,222
Current Year	$108,288,282				$108,288,282	$388,241,281
**Current year total represents revised budget.*						

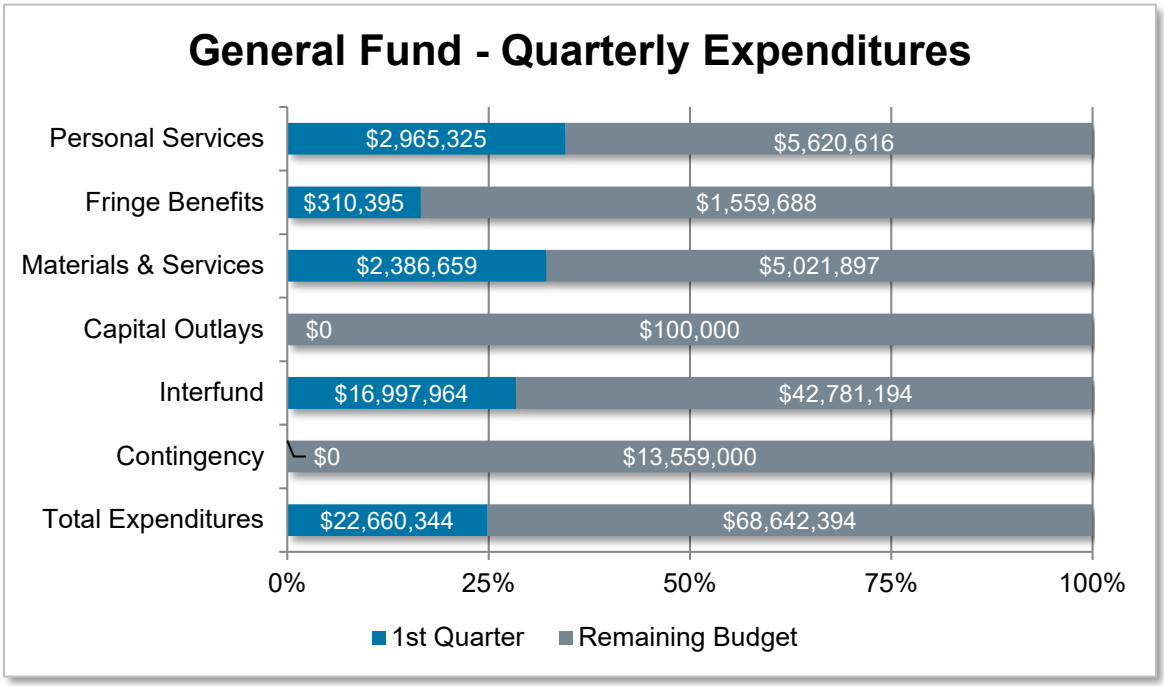
- First quarter revenue of **$108,288,282** represents **27.9%** of the budgeted amount for the year.
- All of the $97,354,242 in Taxes received during the 1st quarter was associated with the sales tax and represents 28.6% of the budgeted amount. This reflects an increase of 15.4% from 2021 receipts, though a 1.3% decrease from current year estimates.
- Within Service Fees & Charges, $2,381,780 or 62.7% of the budgeted amount was collected during the 1st quarter, of which 99.8% was associated with payments made by non-general fund agencies for the cost allocation plan.
- Within Intergovernmental Revenue, $8,523,020 was collected during the 1st quarter and is related to reimbursement from the Coronavirus Local Fiscal Recovery Fund.
- 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 **$91,302,738** for 2022, which is **16.4%** of the total budgeted expenditures for the General Fund.





Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$19,630,845	$17,609,040	$8,344,976	$89,148,588	$19,630,845	$134,733,449
Current Year	$22,660,344				$22,660,344	$91,302,738
**Current year total represents revised budget.*						

- First quarter expenditures of **$22,660,344** represent **24.8%** 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, budgeted vacancy levels and excepted reimbursements from ARPA funding.

- Within Materials & Services, $2,386,659 or 32.2% of the budgeted amount was expended during the 1st quarter. Of this amount, $1,050,005 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 2021. Also included in the 1st quarter expenditures was the payment of $266,310 to the Franklin County Convention Facilities Authority for the arena lease.

- Within the Interfund category, $16,997,964 or 28.4% of the budgeted amount was expended during the 1st quarter. Of this amount:

  - $14,236,938 or 83.8% was associated with the annual debt service payment for the sales tax backed bonds
  - $1,566,782 or 9.2% was associated with the monthly mandated share payments to JFS
  - $943,687 or 5.6% was associated with the transfer for the Stormwater Management Program
  - $250,000 or 1.5% is associated with the transfer to Probate Court for the Guardianship Service Board

- Of the $42,781,194 remaining within the Interfund category:

  - $21,991,465 or 51.4% is associated with the various General Fund debt service transfers scheduled for the 2nd and 4th quarters
  - $5,000,000 or 11.7% is associated with Sanitary Engineer capital projects
  - $3,386,032 or 7.9% is associated with the subsidy payments to the Child Support Enforcement Agency
  - $3,039,918 or 7.1% is associated with the remaining monthly mandated share payments to JFS
  - $2,000,000 or 4.7% is associated with the transfer to the Affordable & Emergency Housing Fund to support the Community Shelter Board
  - $1,000,000 or 2.3% is associated with a transfer to JFS for support the Family Stabilization Center.
  - $943,687 or 2.2% is associated with the second half transfer to the County Engineer for the Stormwater Management Program
  - $313,564 or 0.7% is associated with the subsidy payments to Justice Policy & Programs
  - $310,000 or 0.7% is associated with the subsidy payments to support the operations of Homeland Security & Regional Communications (paid to Emergency Management)
  - $250,000 or 0.6% is associated with the transfer to ADAMH for support of the Denial Ohio campaign

- 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 four transfers from Contingency in the amount of $1,441,000 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
1st Quarter	$2,969,278	$2,965,325	99.9%
2nd Quarter	$784,999		0.0%
3rd Quarter	$915,832		0.0%
4th Quarter	$3,915,832		0.0%
Total	**$8,585,941**	**$2,965,325**	**34.5%**

- 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, which include premium pay and vaccination incentive payouts of $2,184,279.

- 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.

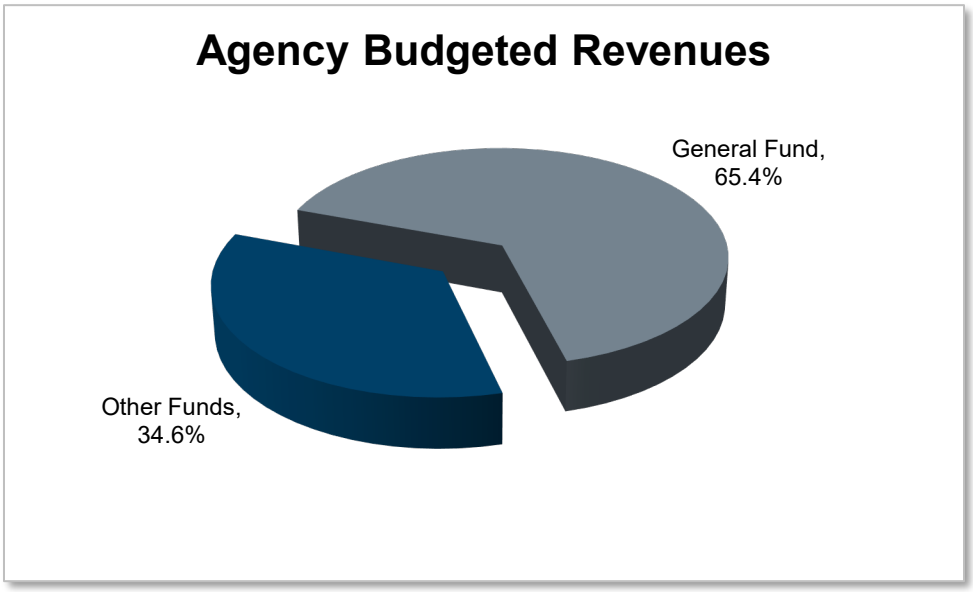
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0017-22	$150,877	Transfer from Reserves	Non-Bargaining Increase
0017-22	($5,405,705)	Transfer from Reserves	Non-Bargaining Increase – Transfer to Other Agencies
0111-22	($486,000)	Transfer from Contingency	Coroner – Forensic Pathology Services, Body Transport, and Pathologist Recruitment
0132-22	$500,000	Supplemental	COVID-19 Recovery Grants - EDP - Small Business Response & Recovery Grant
0133-22	$4,500,000	Supplemental	COVID-19 Recovery Grants - EDP - Small Business Response & Recovery Grant
0191-22	($100,000)	Transfer from Contingency	Community Partnerships – Assistance to Refugee Resettlement Agencies
0196-22	($480,000)	Transfer from Contingency	Coroner – Forensic Pathology Services
0225-22	$425,000	Supplemental	COVID-19 Recovery Grants – Community Partnerships
0250-22	($375,000)	Transfer from Contingency	DEI – Contract Agreement
Certificate	$8,000,000	Revenue Adjustment	CLFRF Reimbursement
CLFRF (0360-21)	$2,184,279	Supplemental	Premium Pay and Vaccination Incentive

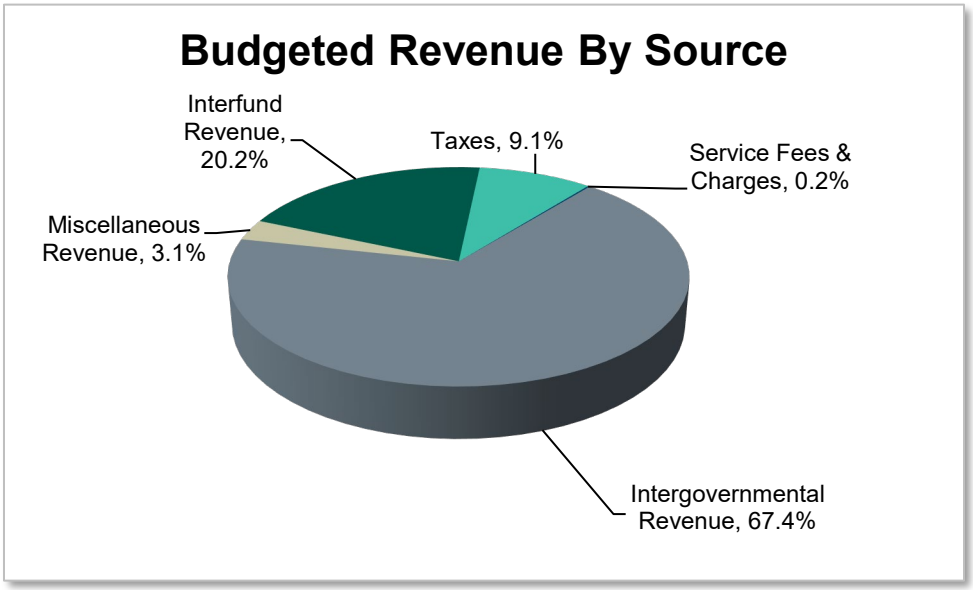
General Fund – Budget Corrective Items - Pending

- There are various items within the Commissioners' Reserves, including the $13.6 million remaining within Contingency, that will be transferred as needed to other County offices throughout the remainder of the year.

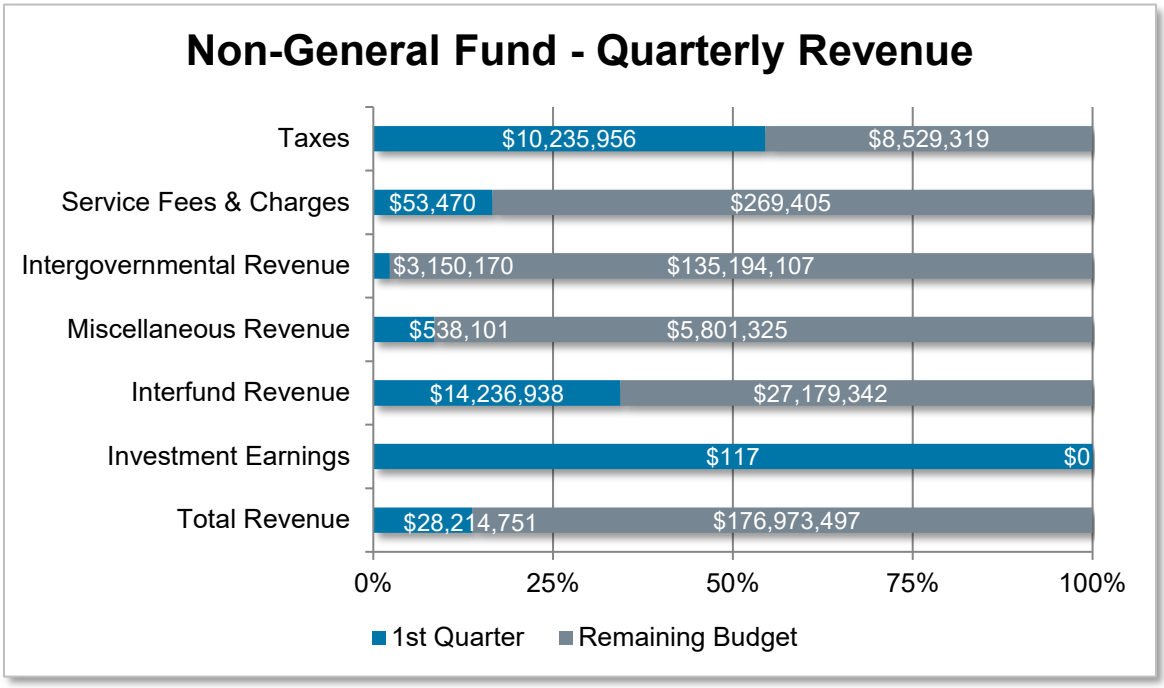
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Commissioners is estimated to be **$205,188,131** for 2022, which is **34.6%** 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. The non-general fund revenue also includes collections from the CLFRF and the Emergency Rental Assistance Program.



Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$39,299,310	$149,001,185	$93,033,246	$18,646,749	$39,299,310	$299,980,490
Current Year	$28,214,751				$28,214,751	$205,188,131
**Current year total represents revised budget.*						

- First quarter revenue of **$28,214,751** represents **13.8%** of the budgeted amount for the year.

- Within Taxes, most of the revenue is received during the 1st and 3rd quarters due to the timing of the first and second half real estate tax collections for the zoological park levy supporting the Columbus Zoo. The $10,235,956 that was collected during the 1st quarter represents 54.5% of the total budgeted amount.

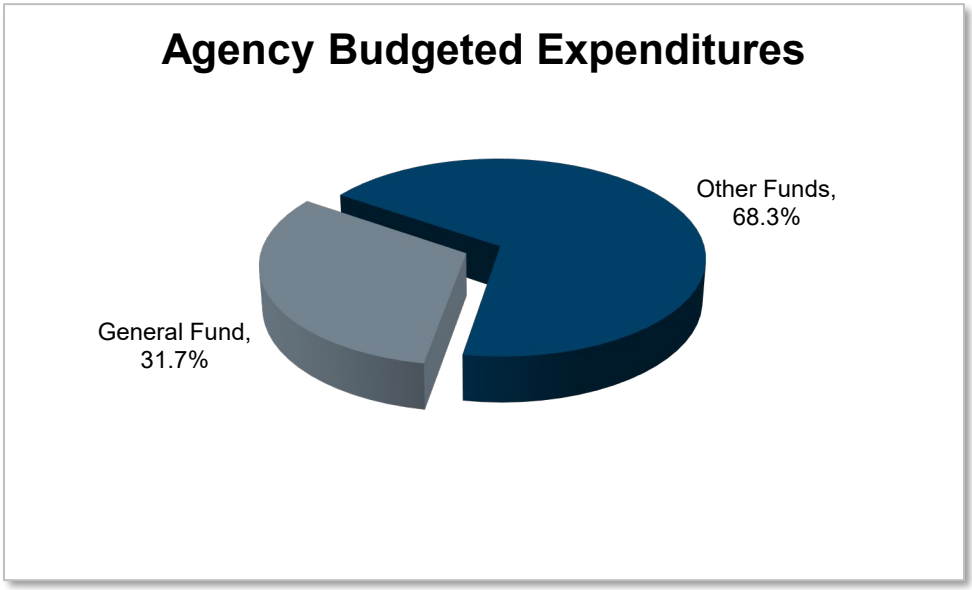
- All of the $53,470 collected within Service Fees & Charges was received in the Domestic Shelter Fund, which represents the fees for domestic violence prevention that are charged as part of each marriage license and divorce settlement.

- Within Intergovernmental Revenue, $3,150,170 or 2.3% was collected during the 1st quarter. Of this amount, $2,734,069 or 86.8% was received by the FEMA Fund through the Public Assistance Program, while the remaining $416,101 or 13.2% was collected by the Wireless 9-1-1 Fund. The remaining budget includes the second tranche of the CLFRF that is expected to be received in the 2nd quarter ($127,882,209)

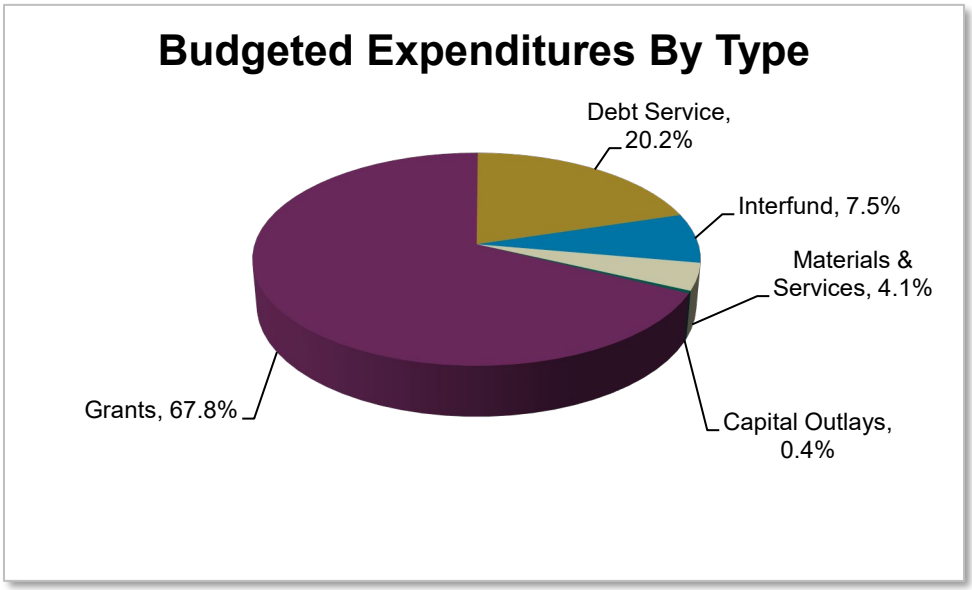
- Of the $538,101 collected within Miscellaneous Revenue during the 1st quarter, $517,701 or 96.2% of the revenue was from rent payments received from Franklin County Stadium Inc., which will be used to cover the 2nd quarter debt service payment.

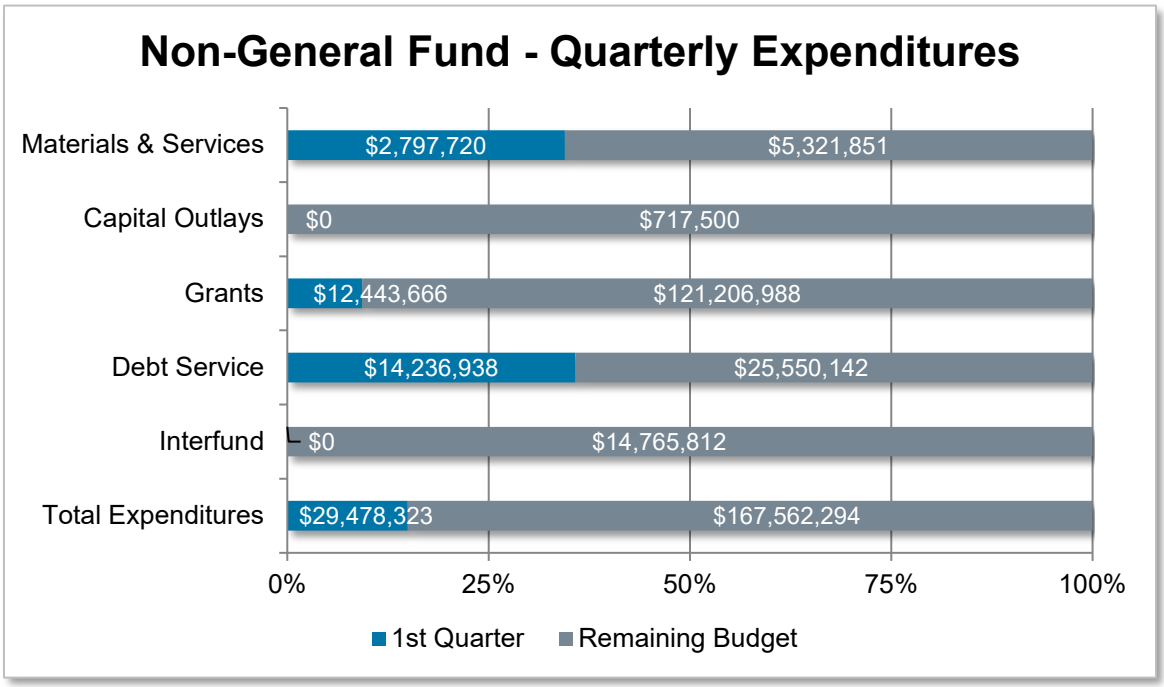
- The $14,236,938 collected within Interfund Revenue is related to accounting for the sales tax collected for the annual debt payment within the Sales Tax Bond Retirement Fund. The remaining $27,179,342 to be collected will be received during the 2nd and 4th quarters for the debt service transfers from 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 **$197,040,617** for 2022, which is **68.3%** of the total budgeted expenditures for the Board of Commissioners.





Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$15,763,897	$24,022,565	$103,156,549	$36,225,493	$15,763,897	$179,168,504
Current Year	$29,478,323				$29,478,323	$197,040,617
**Current year total represents revised budget.*						

- First quarter expenditures of **$29,478,323** represent **15.0%** of the budgeted amount for the year.

- Of the $2,797,720 expended within Materials & Services, $2,591,173 is associated with legal settlement fees, $178,989 is associated with fees associated with the collection of the zoological park levy, and $27,558 is associated with Wireless 9-1-1 expenditures. Of the remaining budget, $2,070,801 is associated with the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments and $1,483,827 is associated with the remaining legal settlements to be paid from the Risk Management Fund.

- Within Capital Outlays, the $717,500 is associated with the Network Infrastructure Fund to support network upgrades.

- Of the $12,443,666 expended within Grants, $9,886,300 is associated with the associated with the Coronavirus Relief Fund, $2,416,745 is related to the Emergency Rental Assistance Fund, and $140,100 is associated with the Domestic Shelter Fund for the support of the CHOICES program.

- The remaining budget of $121,206,988 within Grants includes $95,365,679, or 78.7% is associated with the Coronavirus Relief Fund, $20,075,630 or 16.6% associated with the Zoological Park Fund, $3,230,863 or 2.7% is related to the Emergency Rental Assistance Fund, $2,352,041 or 1.9% with the Wireless 9-1-1 Fund for distribution to the public safety answering points (PSAPs), and $182,775 or 0.2% with the Domestic Shelter Fund for remaining support of the CHOICES program.

- The $14,236,938 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 $2,070,801 appropriations within the Stadium Pledge Fund, which provides the backstop for the debt issued for Huntington Park, and $12,695,011 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 2022.

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
0220-22	$75,000	Supplemental	Prosecuting Attorney – Forensic Pathologist Consulting Agreements
Certificate	$78,107	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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