

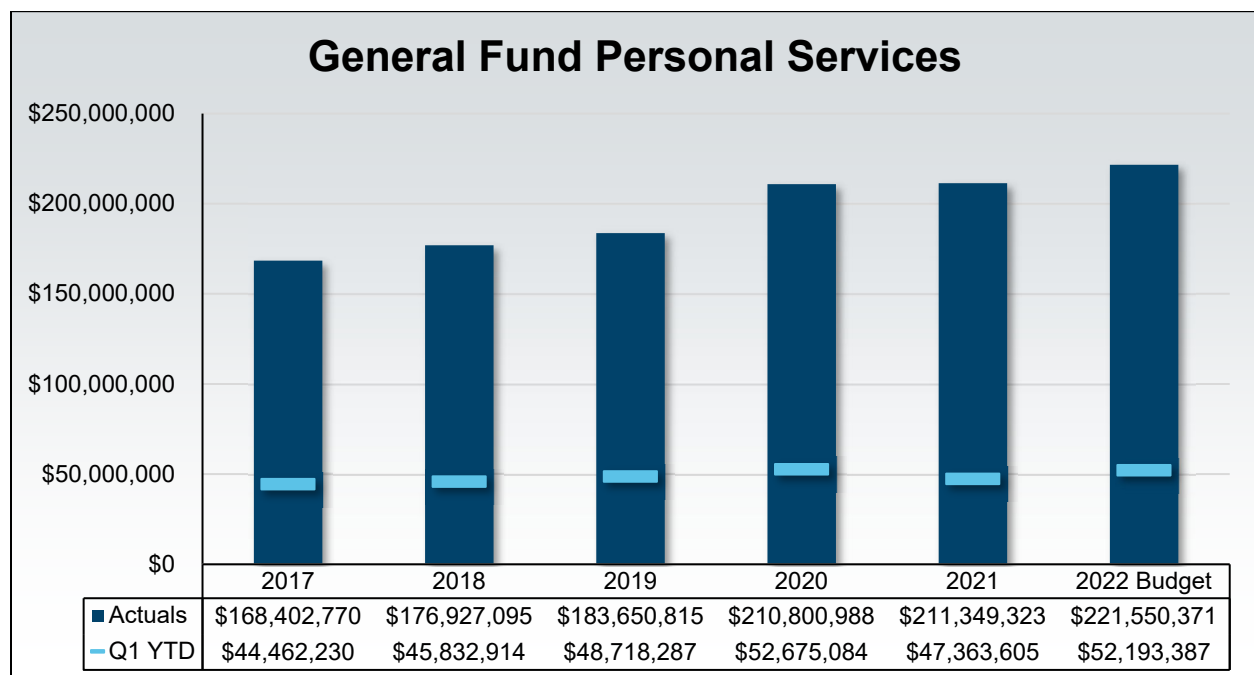
## GENERAL FUND EXPENDITURE ANALYSIS 1<sup>st</sup> Quarter - 2022

### Personal Services

Year-to-date expenditures within Personal Services were \$52,193,387, which represent 23.6% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$4,829,782 or 10.2% above the amount in the prior year.

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

- \$43,726,182 or 83.8% was related to salaries and wages. This amount was \$1,074,613 or 2.5% more than the amount for 2021.
- \$2,184,280 or 4.2% was related to the premium pay (\$1,852,717) and vaccination incentive (\$331,562) that was reimbursed from the Coronavirus Local Fiscal Recovery Fund.
- \$1,795,404 or 3.4% was related to overtime. This amount was \$469,783 or 35.4% more than the amount for 2021. The variance is primarily due to increases in overtime at the Sheriff's Office (\$307,695) and Domestic Court (\$127,966).
- \$691,720 or 1.3% was related to termination payouts of unused leave time. This amount was \$652,889 or 48.6% less than the amount for 2021.

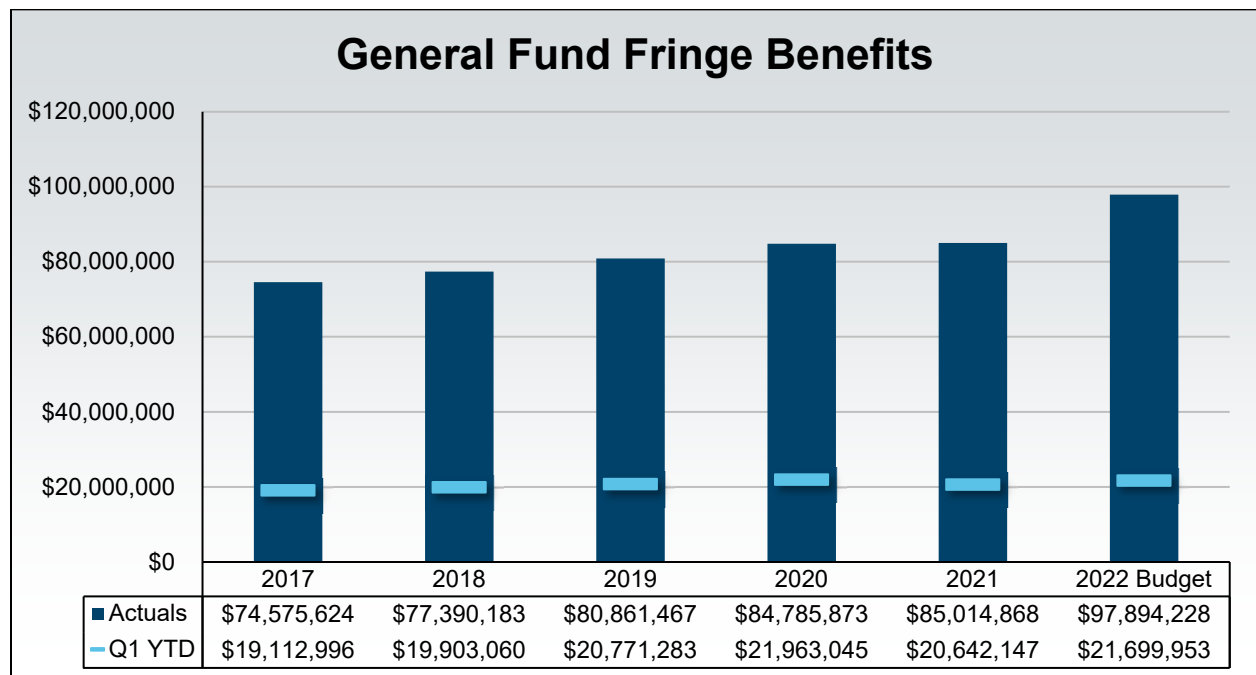


## Fringe Benefits

Year-to-date expenditures within Fringe Benefits were \$21,699,953, which represent 22.2% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$1,057,806 or 5.1% above the amount in the prior year.

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

- \$12,774,501 or 58.9% was related to healthcare (employer premiums less employee contribution). This amount was \$625,212 or 5.1% more than the amount for 2021.
- \$7,088,605 or 32.7% was related to OPERS contributions. This amount was \$227,269 or 3.3% more than the amount for 2021.
- \$698,446 or 3.2% was related to Medicare contributions. This amount was \$38,458 or 5.8% more than the amount for 2021.

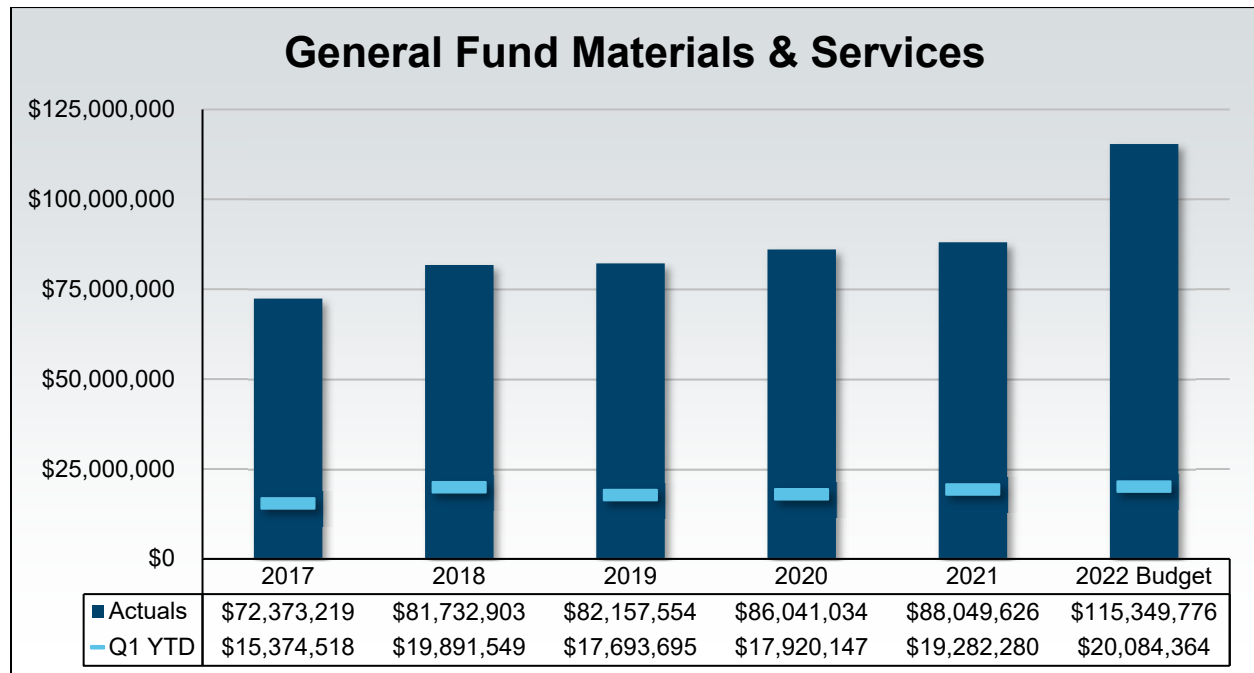


## Materials & Services

Year-to-date expenditures within Materials & Services were \$20,084,364, which represent 17.4% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$802,083 or 4.2% above the amount in the prior year.

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

- \$6,994,316 or 34.8% was related to various purchased personal services. This amount was \$100,805 or 1.4% less than the amount for 2021.
- \$2,076,441 or 10.3% was related to appointed counsel. This amount was \$134,692 or 6.9% more than the amount for 2021.
- \$1,820,724 or 9.1% was related to maintenance and repair charges. This amount was \$205,363 or 10.1% less than the amount for 2021.
- \$1,618,265 or 8.1% was related to utilities. This amount was \$156,603 or 10.7% more than the amount for 2021.



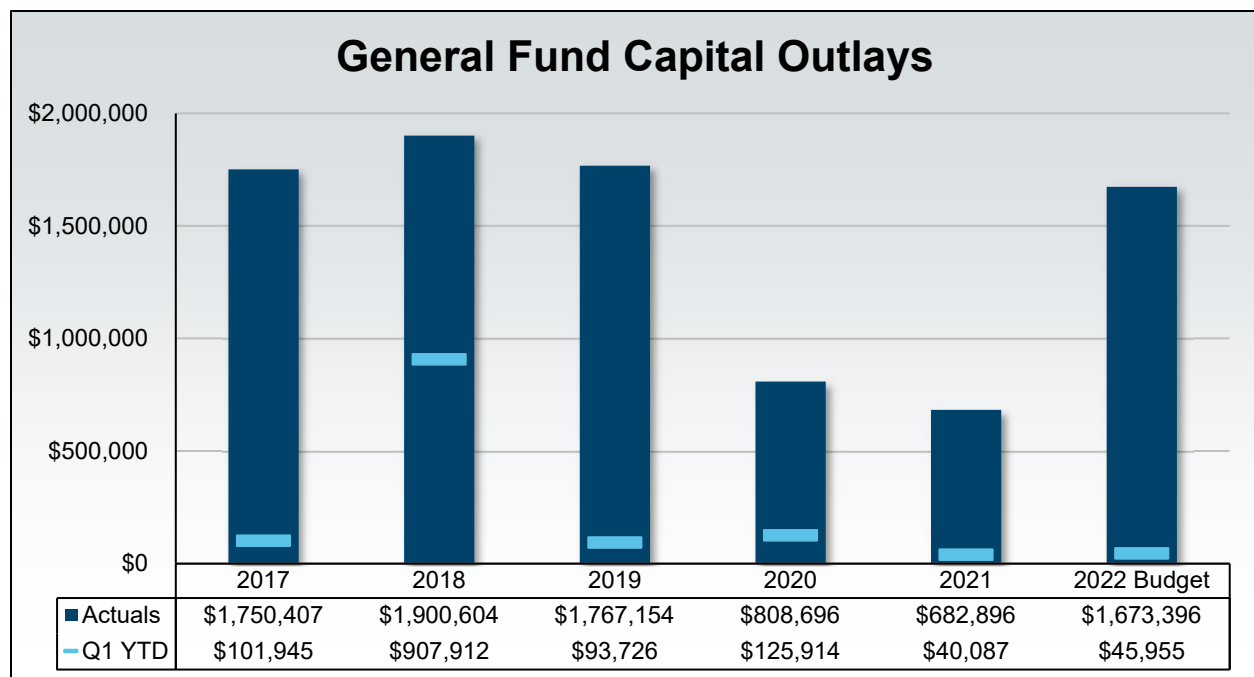
\*Actual amounts exclude the 1% administrative fee withheld by the state for the collection of the County's sales tax.

## Capital Outlays

Year-to-date expenditures within Capital Outlays were \$45,955, which represent 2.7% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$5,869 or 14.6% above the amount in the prior year.

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

- All of the \$45,955 was related to the purchase and lease of various machinery and equipment. This amount is \$23,454 or 104.2% more than the amount for 2021 due the timing of purchases.
- There were no purchases of IT hardware and software; however, there will be purchases later in the year. Last year, \$17,585 was expended on IT hardware and software during the 1<sup>st</sup> quarter.
- 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.

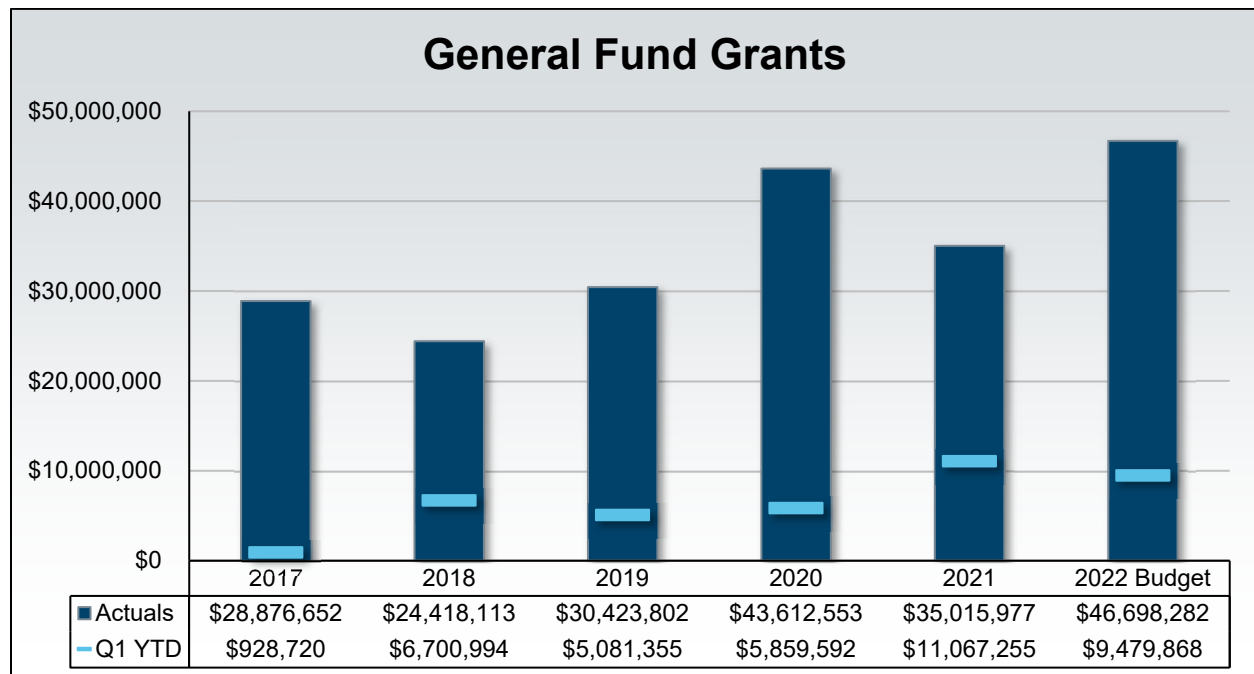


## Grants

Year-to-date expenditures within Grants were \$9,479,868, which represent 20.3% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$1,587,387 or 14.3% below the amount in the prior year.

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

- \$8,062,500 or 85.0% was related to grants from Economic Development & Planning. This amount was \$4,413,750 or 121.0% more than the amount for 2021, which is primarily related to the \$5 million support for the Columbus-Franklin County Small Business Recovery Fund.
- \$1,018,619 or 10.7% was related to grants from Community Partnerships. This amount was \$5,749,166 or 84.9% less than the amount for 2021, which is due to the timing of grant distributions, including the payment of \$4 million to the Greater Columbus Arts Council.
- \$398,749 or 4.2% was related to grants from the Veterans Service Commission. This amount was \$251,972 or 38.7% less than the amount for 2021. 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 \$16,997,964, which represent 28.4% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$1,120,740 or 7.1% above the amount in the prior year due primarily to the utilization of the remaining capitalized interest from the sales tax revenue bonds in 2021.

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

- \$14,236,938 or 83.8% was related to the annual debt service payment held by the trustee for the sales tax revenue bonds.
- \$2,761,027 or 16.2% was related to operating transfers. This includes:
  - \$1,566,782 or 56.7% to Job and Family Services as part of the County’s mandated share.
  - \$943,687 or 34.2% to the Drainage Engineer for the support of the County’s Stormwater Management efforts.
  - \$250,000 or 9.1% to the Probate Court Mental Health Fund for support of the Guardianship Services Board.

