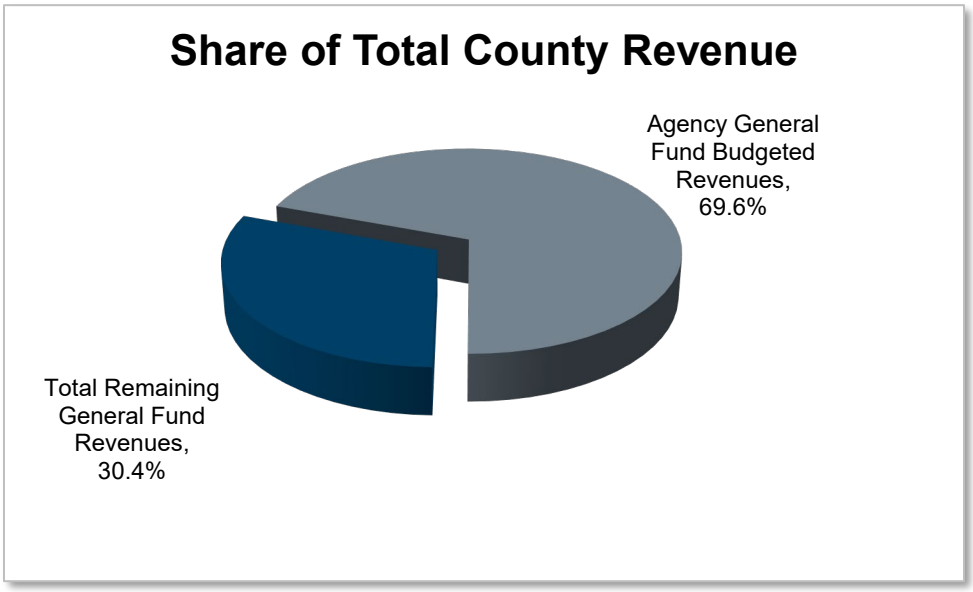
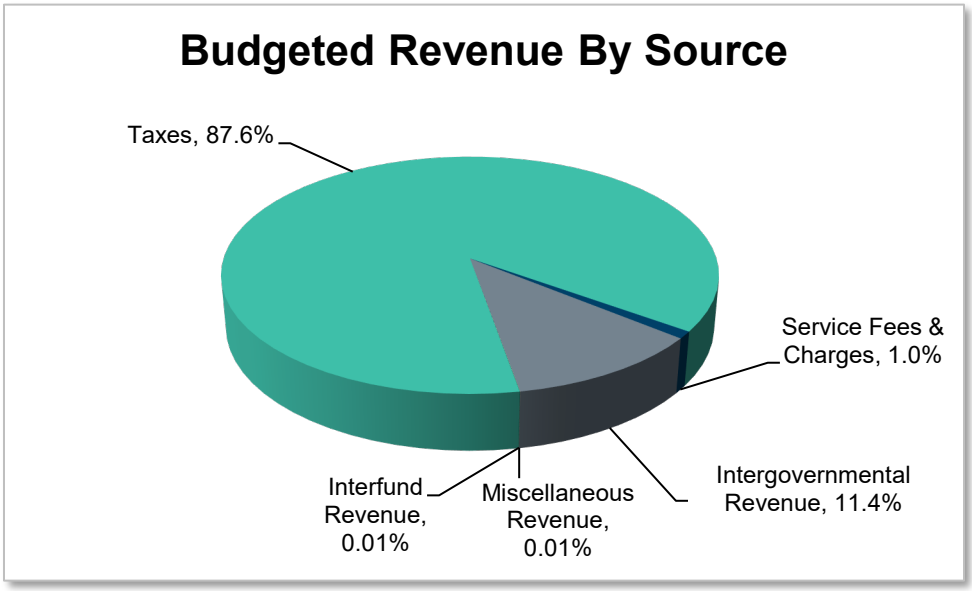
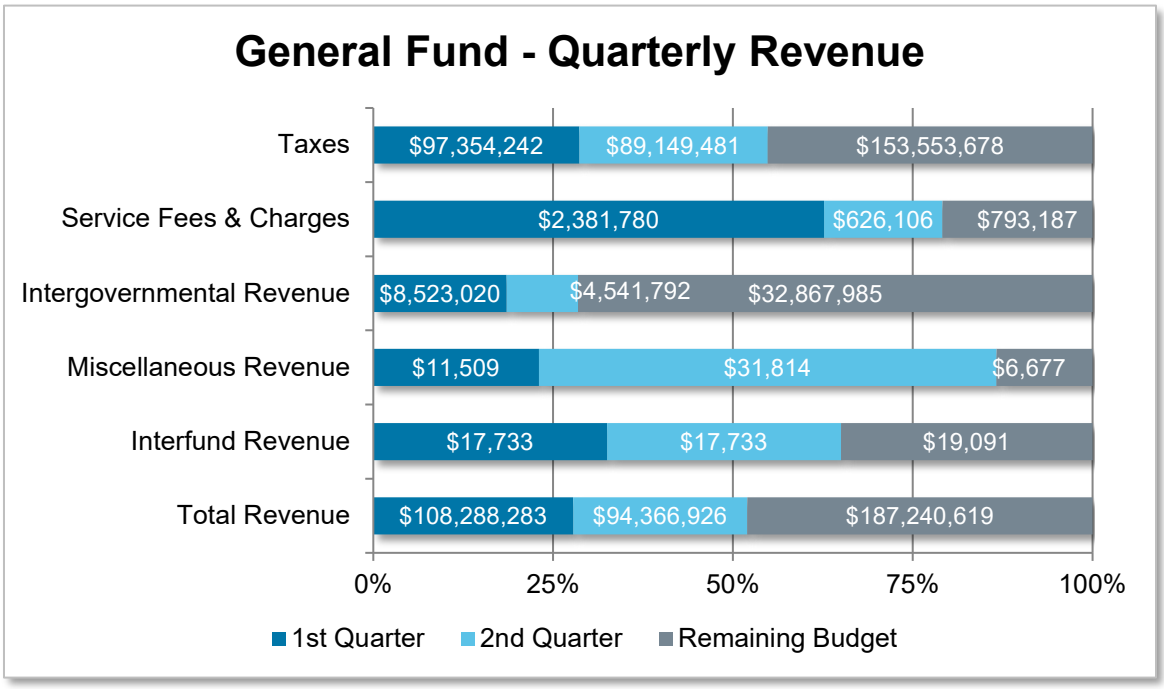
## General Fund – Revenue Analysis




- 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 | $169,687,409 | $383,322,222 |
| Current Year | $108,288,282 | $94,366,926 | | | $202,655,209 | $388,241,281 |
| **Current year total represents revised budget.* | | | | | | |

- Second quarter revenue of **$94,366,926** represents **24.3%** of the budgeted amount for the year. YTD revenue of **$202,655,209** represents **52.2%** of the budgeted amount for the year.

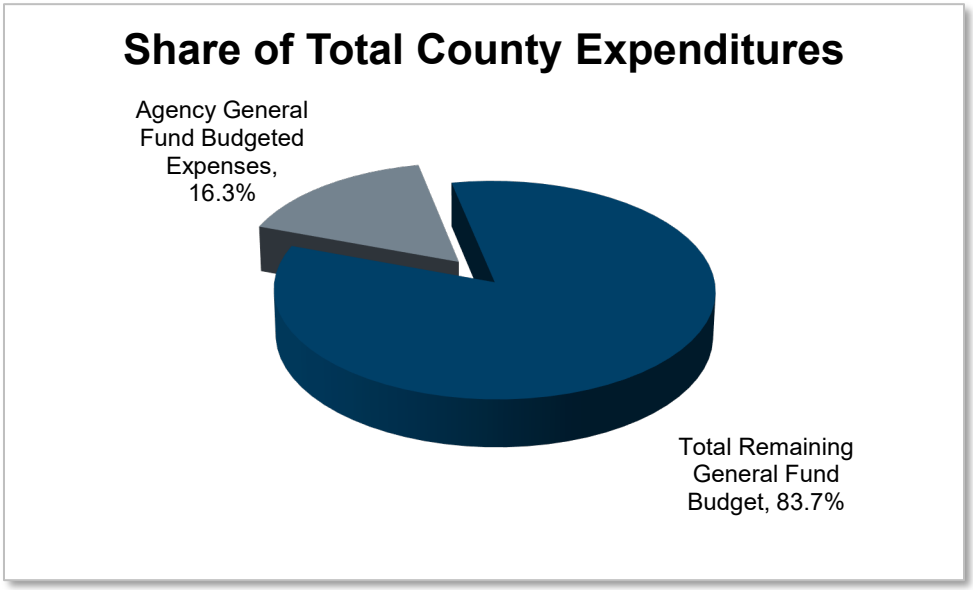
- All of the $89,149,481 in Taxes received during the 2nd quarter was associated with the sales tax and represents 26.2% of the budgeted amount. This reflects an increase of 13.7% from 2021 receipts, and a 4.3% increase from current year estimates.

- Within Service Fees & Charges, $626,106 or 16.5% of the budgeted amount was collected during the 2nd quarter, of which 99.6% was associated with payments made by non-general fund agencies for the cost allocation plan.

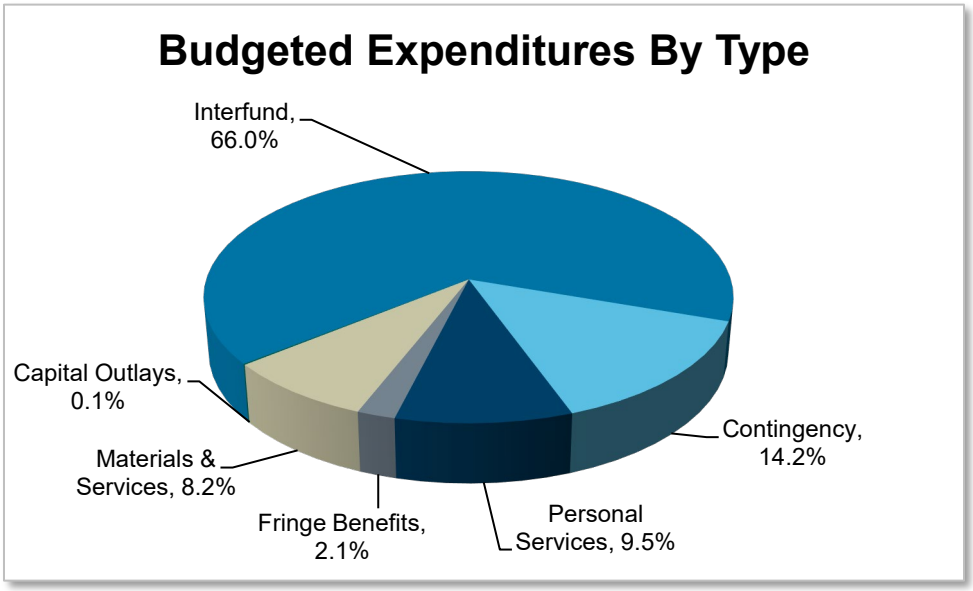
- Within Intergovernmental Revenue, $4,541,792 was collected during the 2nd quarter and is related to reimbursement from the Coronavirus Local Fiscal Recovery Fund.

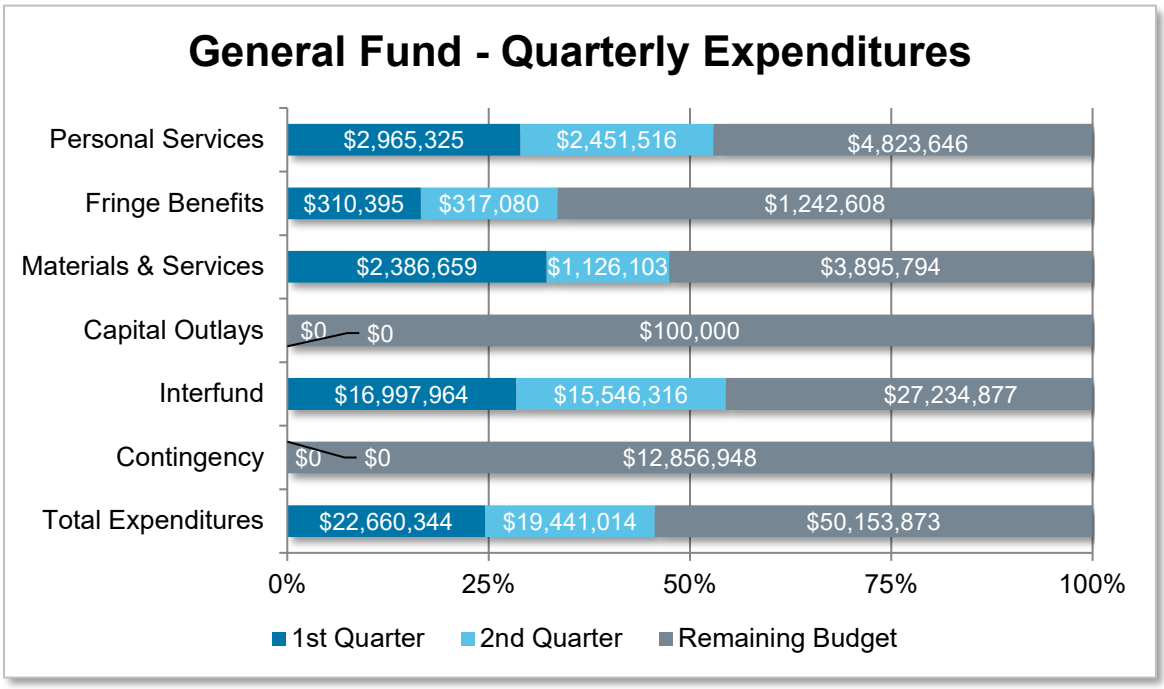
- All of the $17,733 in Interfund Revenue that was received during the 2nd quarter was associated with the partial repayment of the Interfund loan initially made from the General Fund to the Public Assistance Fund for the capital expenditures incurred for the move to Northland Village.

## General Fund – Expenditure Analysis




- The General Fund expenditures for the Board of Commissioners are estimated to be **$90,600,686** for 2022, which is **16.3%** 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 | $37,239,885 | $134,733,449 |
| Current Year | $22,660,344 | $19,441,014 | | | $42,101,358 | $90,600,686 |
| **Current year total represents revised budget.* | | | | | | |

- Second quarter expenditures of **$19,441,014** represent **21.5%** of the budgeted amount for the year. YTD expenditures of **$42,101,358** represent **46.5%** 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, $1,126,103 or 15.2% of the budgeted amount was expended during the 2nd quarter. Of this amount, $759,360 or 67.4% went to the Franklin County Convention Facilities Authority for the arena lease and $280,784 or 24.9% is related to various professional services.

- Within the Interfund category, $15,546,316 or 26.0% of the budgeted amount was expended during the 2nd quarter. Of this amount:
  - $13,170,795 or 84.7% was associated with the transfer for the County's June 1 debt service payment
  - $1,181,835 or 7.6% was associated with the monthly mandated share payments to JFS
  - $943,687 or 6.1% was associated with the transfer for the Stormwater Management Program

- Of the $27,234,877 remaining within the Interfund category:
  - $8,820,670 or 32.4% is associated with the various General Fund debt service transfers scheduled for the 4th quarter
  - $5,000,000 or 18.4% is associated with Sanitary Engineer capital projects
  - $3,386,032 or 12.4% is associated with the subsidy payments to the Child Support Enforcement Agency
  - $2,000,000 or 7.3% is associated with the transfer to the Affordable & Emergency Housing Fund to support the Community Shelter Board
  - $1,858,083 or 6.8% is associated with the remaining monthly mandated share payments to JFS

- 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, four transfers from Contingency in the amount of $702,052 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 | $2,439,545 | $2,451,516 | 100.5% |
| 3rd Quarter | $915,832 | | 0.0% |
| 4th Quarter | $3,915,832 | | 0.0% |
| **Total** | **$10,240,487** | **$5,416,841** | **52.9%** |

- 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, which include premium pay and vaccination incentive payouts of $3,838,826.

- 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.

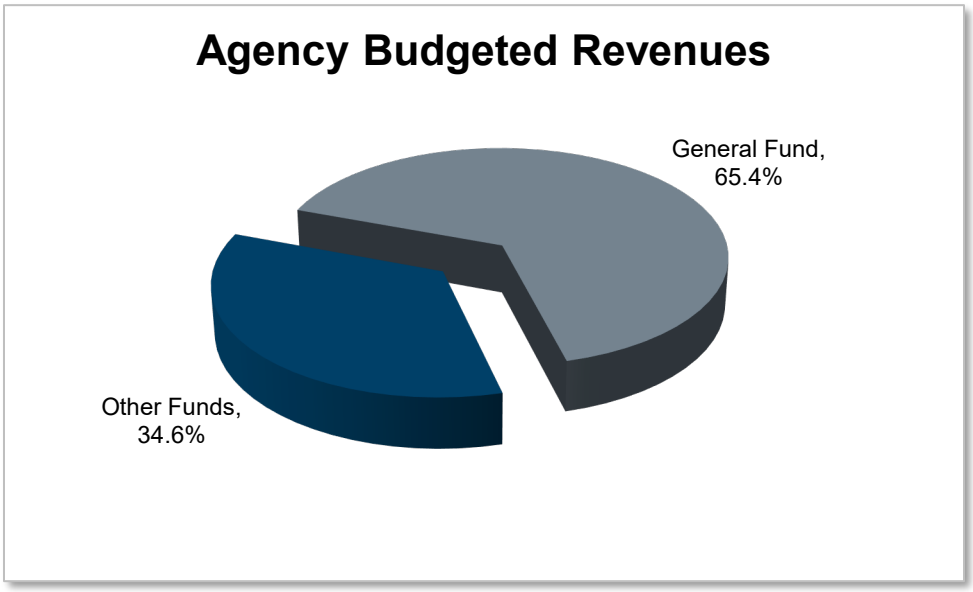
## General Fund – Budget Corrective Items - Approved

| 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 |
| 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 |
| 0250-22 | ($375,000) | Transfer from Contingency | DEI – Contract Agreement |
| Various | $15,079,546 | Revenue Adjustment | CLFRF Reimbursement |
| Various | $3,838,826 | Supplemental | Premium Pay and Vaccination Incentive |
| 0320-22 | ($590,052) | Transfer from Contingency | Sheriff – Jail Equipment |
| 0322-22 | ($37,000) | Transfer from Contingency | DEI – Contract Agreement |
| 0435-22 | ($50,000) | Transfer from Contingency | Prosecutor - Contract Agreement |
| 0450-22 | ($25,000) | Transfer from Contingency | Coroner – Contract Agreement |

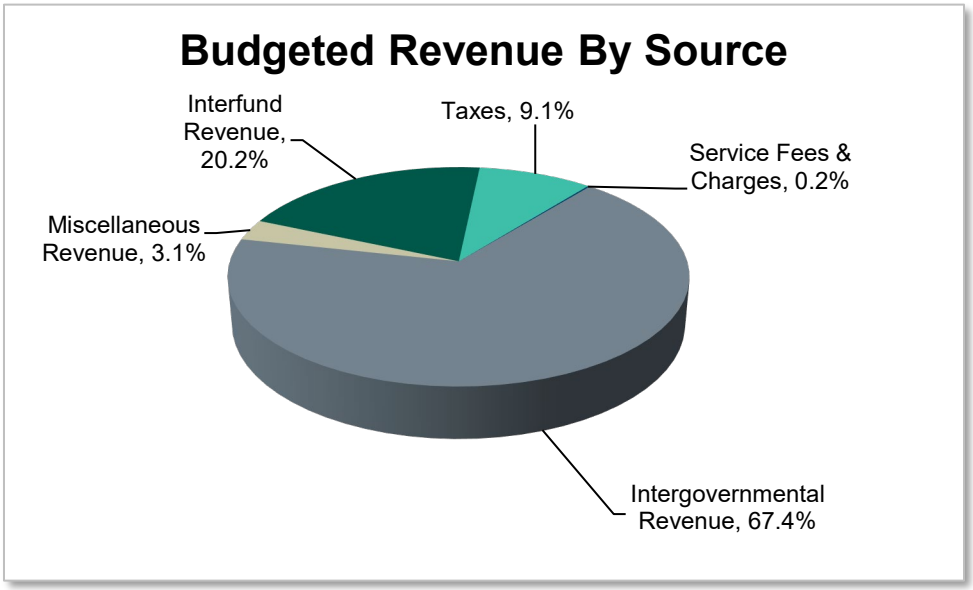
## General Fund – Budget Corrective Items - Pending

- There are various items within the Commissioners' Reserves, including the $12.9 million remaining within Contingency, that will be transferred as needed to other County offices throughout the remainder of the year.

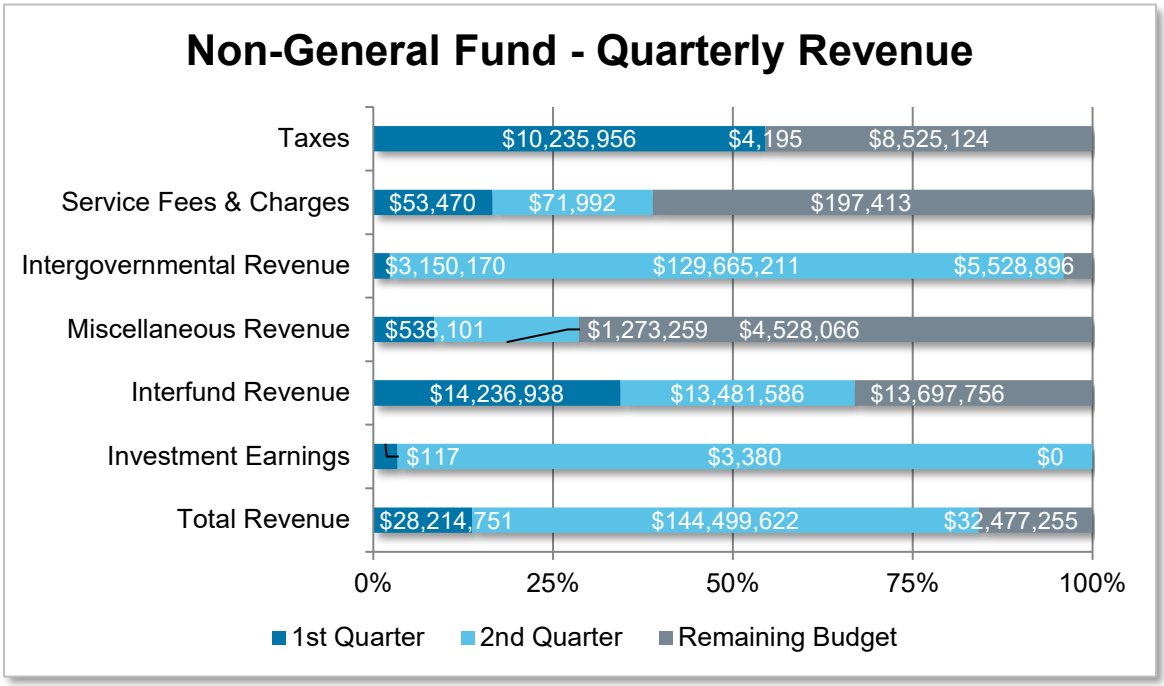
## Non-General Fund – Revenue Analysis




- 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 | $188,300,495 | $299,980,490 |
| Current Year | $28,214,751 | $144,499,622 | | | $172,714,373 | $205,188,131 |
| **Current year total represents revised budget.* | | | | | | |

- Second quarter revenue of **$144,499,622** represents **70.4%** of the budgeted amount for the year. YTD revenue of **$172,714,373** represents **84.2%** of the budgeted amount for the year.

- Taxes from the property tax levy are received twice a year, in March and August. Year-to-date, $10,240,151 or 54.6% of the total budgeted amount has been collected. This represents an increase of $430,152 or 4.4% from the amount collected during the same period in the prior year.

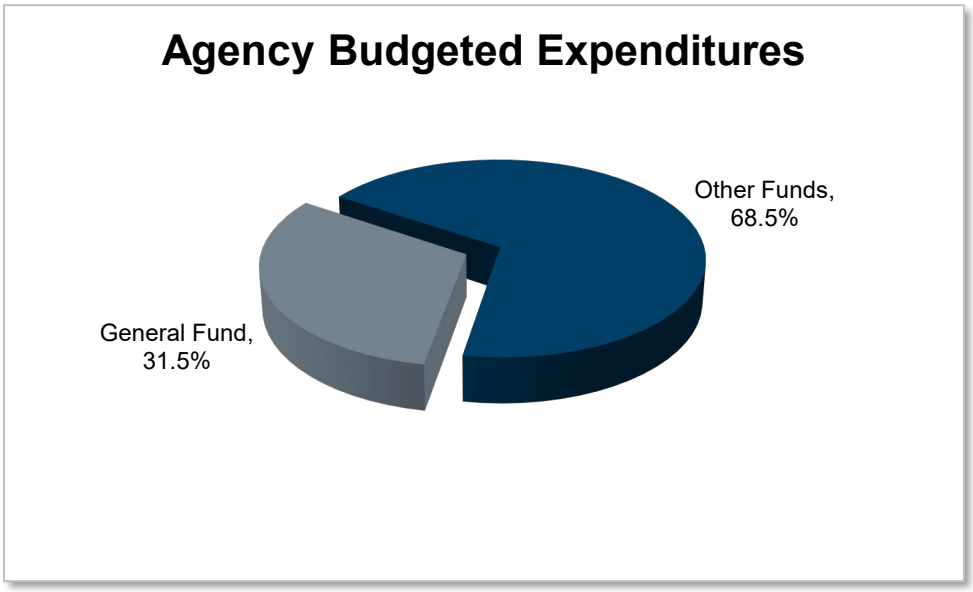
- All of the $71,992 collected within Service Fees & Charges during the 2nd quarter, was received in the Domestic Shelter Fund, which represents the fees for domestic violence prevention that are charged as part of each marriage license and divorce settlement.

- Within Intergovernmental Revenue, $129,665,211 or 93.7% was collected during the 2nd quarter. Of this amount, $127,882,209 or 98.6% is related to the Coronavirus Local Fiscal Recovery Fund authorized by the American Rescue Plan, while the remaining $895,694 or 0.7% was collected by the Wireless 9-1-1 Fund and $887,309 or 0.7% was collected by the zoological park levy.

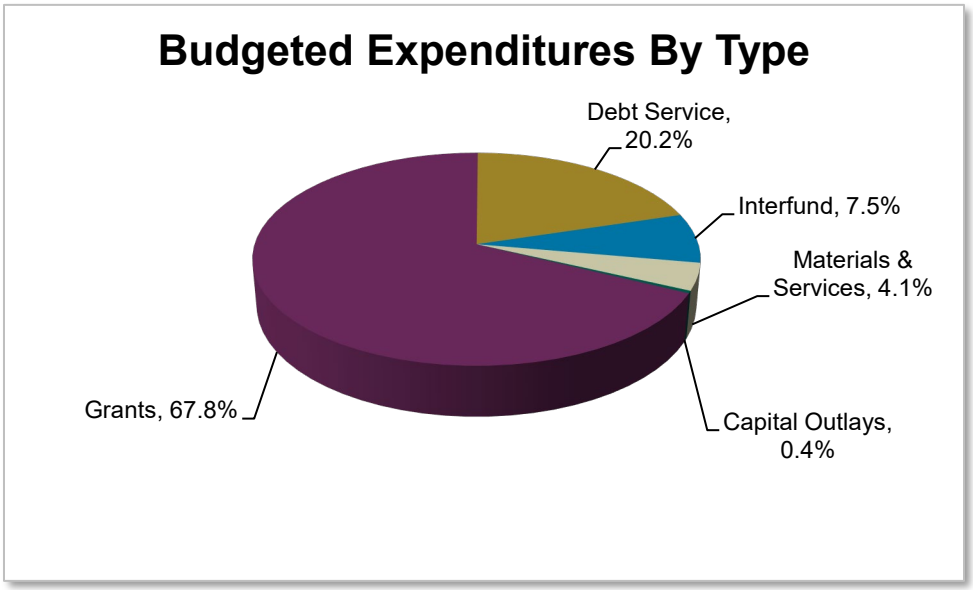
- Of the $1,273,259 collected within Miscellaneous Revenue during the 2nd quarter, $755,558 or 59.3% is related to rent payments received from Franklin County Children Services to cover the 2nd quarter debt service payment and $517,701 or 40.7% is related to the rent payments from Franklin County Stadium 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.

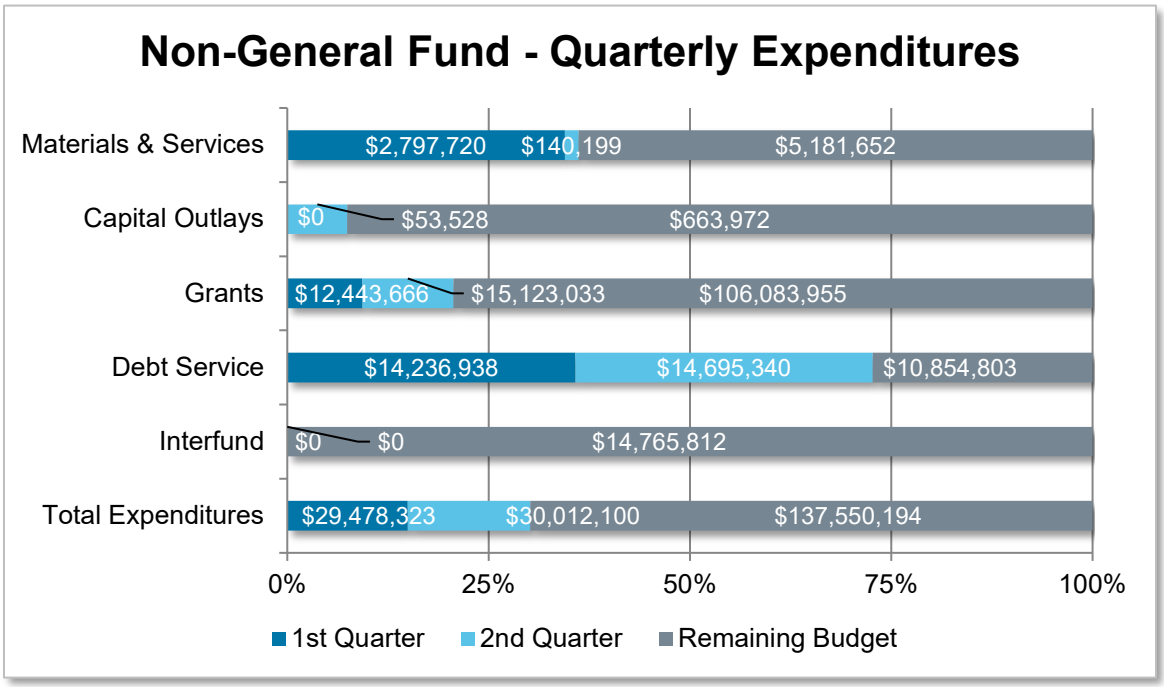
- The $13,481,586 collected within Interfund Revenue during the 2nd quarter is related to the transfers related to the June 1 debt service payment. The remaining budget is primarily related to the transfer for the December 1 debt service payment that will be made during the 4th quarter

## Non-General Fund – Expenditure Analysis




- The non-general fund expenditures for the Board of Commissioners are estimated to be **$197,040,617** for 2022, which is **68.5%** 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 | $39,786,462 | $179,168,504 |
| Current Year | $29,478,323 | $30,012,100 | | | $59,490,423 | $197,040,617 |
| **Current year total represents revised budget.* | | | | | | |

- Second quarter expenditures of **$30,012,100** represent **15.2%** of the budgeted amount for the year. YTD expenditures of **$59,490,423** represent **30.2%** of the budgeted amount for the year.

- Of the $140,199 expended within Materials & Services, $112,565 is associated with legal settlement fees and $27,009 is associated with Wireless 9-1-1 expenditures. Of the remaining budget, $3,478,525 is associated with the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments and $1,371,262 is associated with the remaining legal settlements to be paid from the Risk Management Fund.

- Budgeted within Capital Outlays is an allocation for Network Infrastructure Fund to support network upgrades, of which $53,528 or 7.5% was spent during the 2nd quarter.

- Of the $15,123,033 expended within Grants, $6,785,786 or 44.9% is associated with the Coronavirus Local Fiscal Recovery Fund, $5,382,921 or 35.6% associated with the Zoological Park Fund, $1,936,824 or 12.8% is related to the Emergency Rental Assistance Fund, and $1,017,471 or 6.7% with the Wireless 9-1-1 Fund for distribution to the public safety answering points (PSAPs.)

- The remaining budget of $106,083,955 within Grants includes $88,579,893, or 83.5% is associated with the Coronavirus Local Fiscal Recovery Fund, $14,692,679 or 13.9% associated with the Zoological Park Fund, $1,334,570 or 1.3% with the Wireless 9-1-1 Fund for distribution to the public safety answering points (PSAPs), $1,294,039 or 1.2% is related to the Emergency Rental Assistance Fund, and $182,775 or 0.2% with the Domestic Shelter Fund for remaining support of the CHOICES program.

- The $14,695,340 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 appropriations of $2,070,801 within the Stadium Pledge Fund, which provides the backstop for the debt issued for Huntington Park, and $12,695,011 within 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.