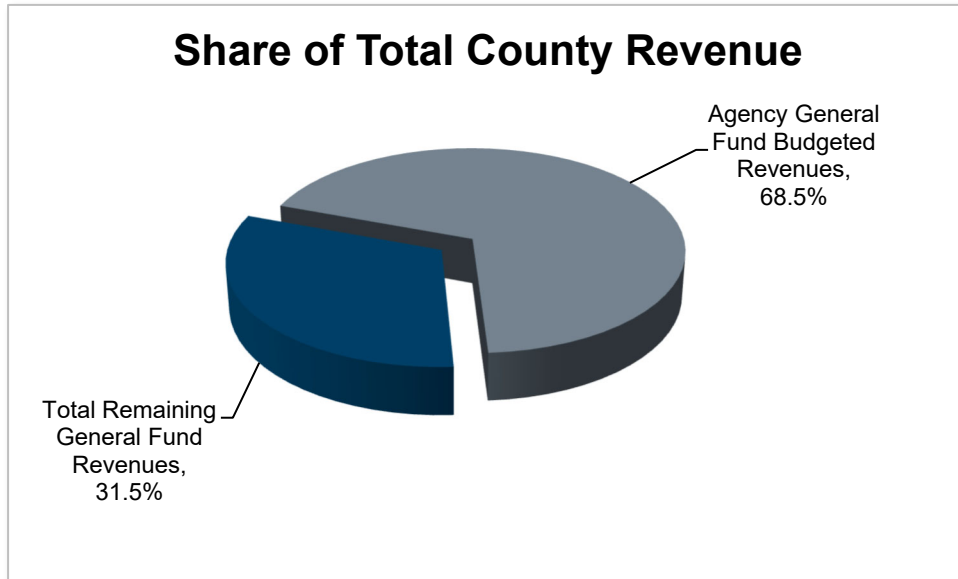
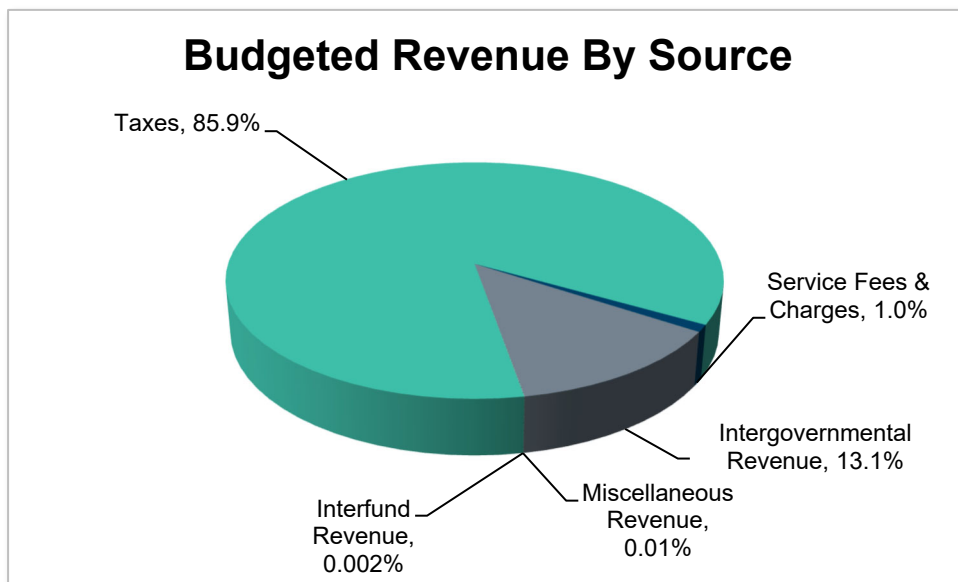


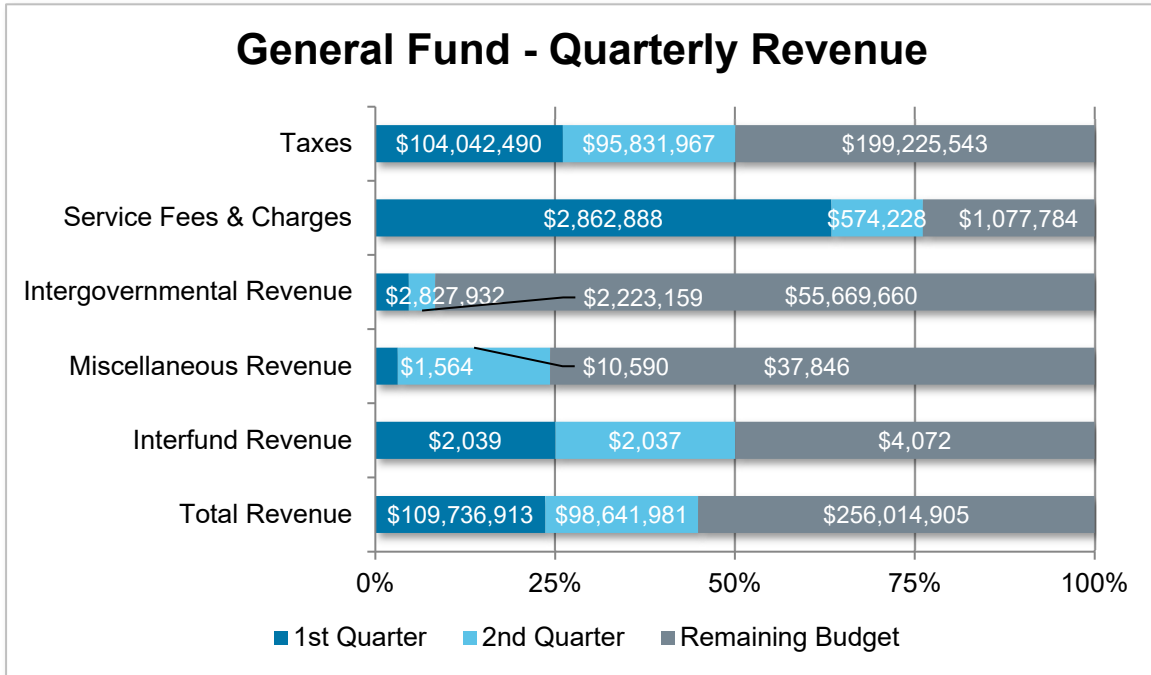
General Fund – Revenue Analysis



- The General Fund revenue for the Board of Commissioners is estimated to be **\$464,393,799** for 2024, which is **68.5%** 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).



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$117,738,665	\$99,442,297	\$112,039,456	\$112,132,706	\$217,180,962	\$441,353,124
Current Year	\$109,736,913	\$98,641,981			\$208,378,894	\$464,393,799

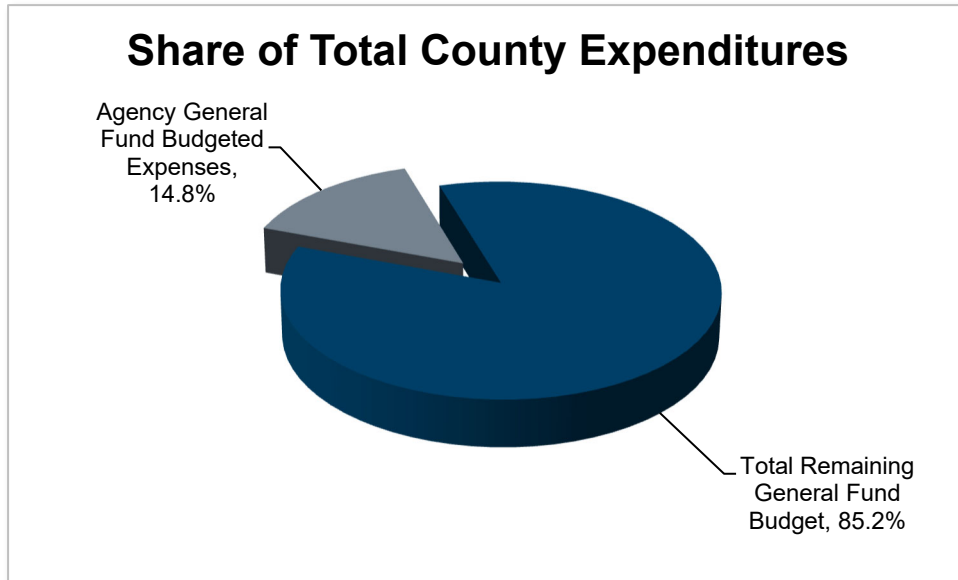
\*Current year total represents revised budget.

- YTD revenue of **\$208,378,894** represents **44.9%** of the budgeted amount for the year. The change from the prior year is primarily related to reimbursements from the CLFRF (\$15.6 million in the prior year compared to \$5.0 million in the current year).

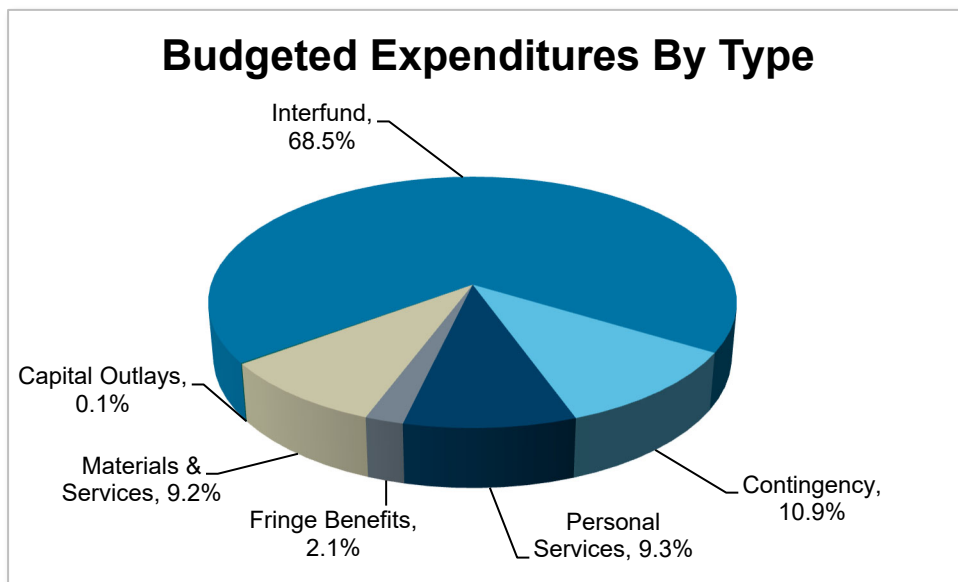
### General Fund – Significant Revenue Sources

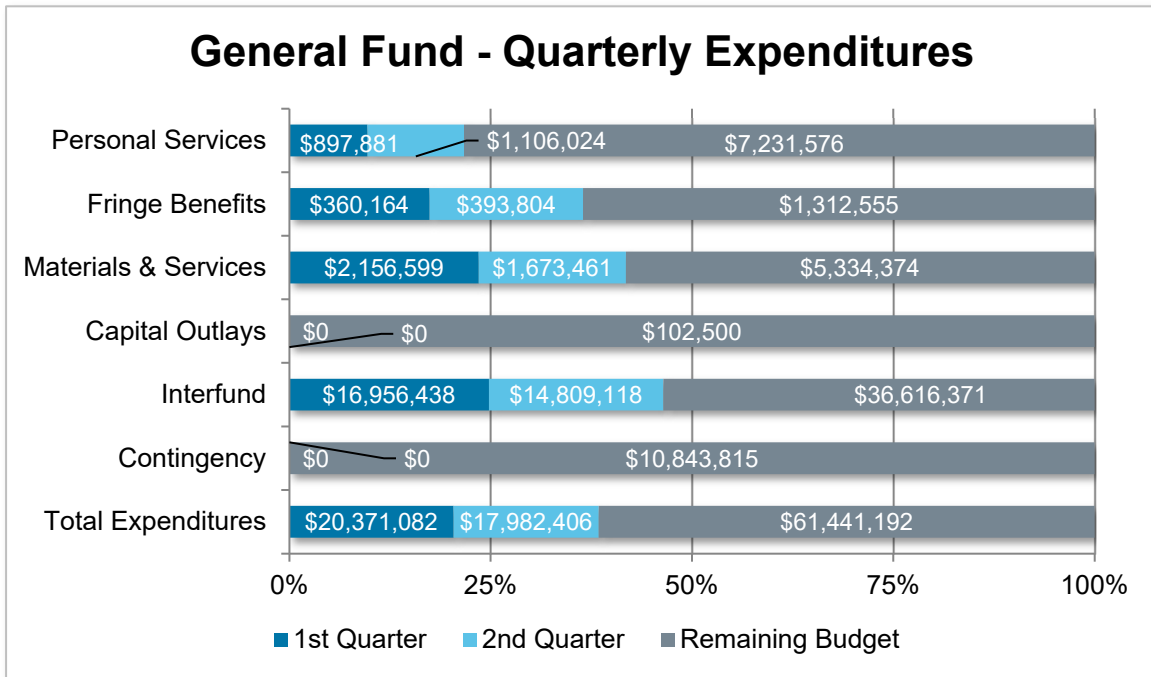
Description	Budget Category	YTD Amount	% of YTD Revenue
County Sales Tax	Taxes	\$199,874,457	95.9%
County Grant - CLFRF	Intergovernmental Revenue	\$4,998,928	2.4%
Cost Allocation Charges	Service Fees & Charges	\$3,426,409	1.6%
BABS Subsidy	Intergovernmental Revenue	\$52,163	0.0%
Collectors Fees	Service Fees & Charges	\$12,064	0.0%

General Fund – Expenditure Analysis



- The General Fund expenditures for the Board of Commissioners are estimated to be **\$99,794,680** for 2024, which is **14.8%** of the total budgeted expenditures for the General Fund.





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$21,845,287	\$17,587,740	\$13,585,325	\$71,879,419	\$39,433,027	\$124,897,771
Current Year	\$20,371,082	\$17,982,406			\$38,353,488	\$99,794,680

\*Current year total represents revised budget.

- YTD expenditures of **\$38,353,488** represent **38.4%** of the budgeted amount for the year. The change from the prior year is primarily due to the timing of the annual payment to the City of Columbus for the state code cases prosecuted by the City Attorney’s office in the Franklin County Municipal Court.

### General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Fund Transfers-Debt Service	Interfund	\$27,280,645	71.1%
Operating Transfers Out	Interfund	\$4,484,911	11.1%
Building & Offices Rent/Lease	Materials & Services	\$1,520,721	4.0%
Professional Services - Other	Materials & Services	\$1,484,025	3.9%
Memberships	Materials & Services	\$196,511	0.5%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$977,419	\$897,881	91.9%
2 <sup>nd</sup> Quarter	\$1,140,322	\$1,106,024	97.0%
3 <sup>rd</sup> Quarter	\$977,419		0.0%
4 <sup>th</sup> Quarter	\$6,140,322		0.0%
<b>Total</b>	<b>\$9,235,482</b>	<b>\$2,003,906</b>	<b>21.7%</b>

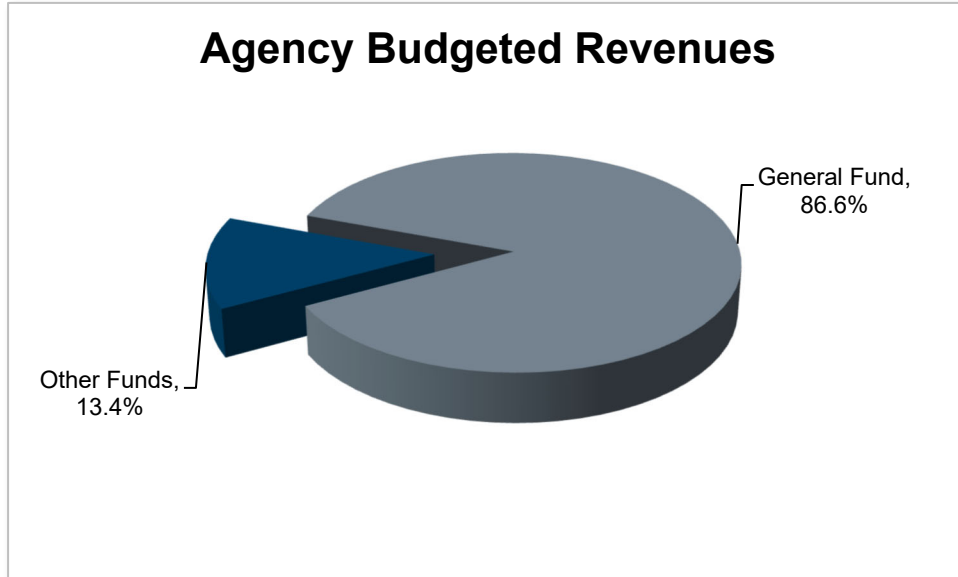
- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance is due to higher than anticipated vacancies during the first half of the year. The budgeted amount allocated for the 4<sup>th</sup> quarter includes \$5.0 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.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$1,992,059	99.4%
Termination Payouts	\$11,707	0.6%
Overtime	\$50	0.0%
Other Personal Services	\$90	0.0%

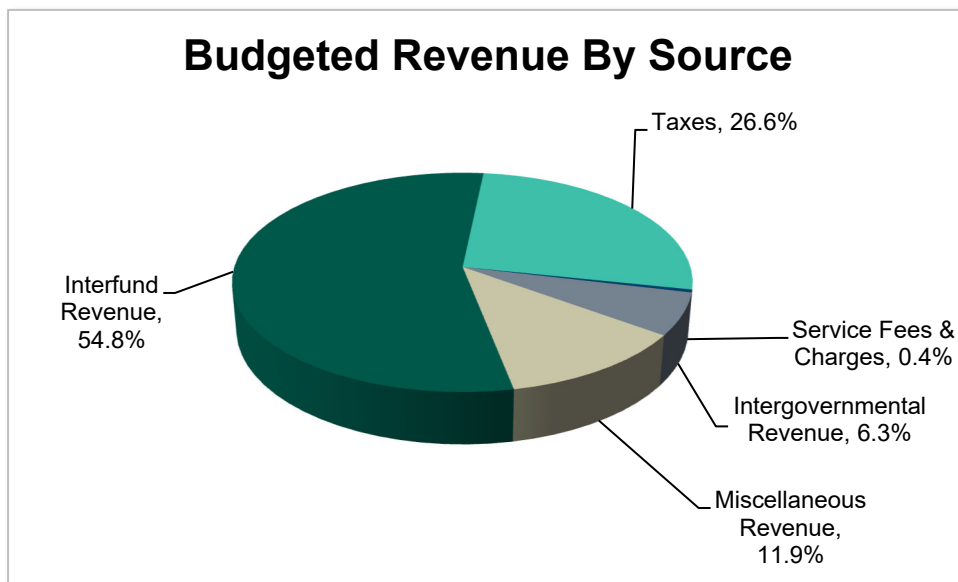
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$174,505	Transfer from Reserves	Non-Bargaining Increase
0029-24	(\$6,118,159)	Transfer from Reserves	Non-Bargaining Increase – Transfer to Other Agencies
0065-24	(\$221,360)	Transfer from Contingency	Domestic Relations – Behavioral Health Assessments
0185-24	(\$23,893)	Transfer from Contingency	Drainage Engineer – Stormwater Management
0198-24	(\$300,000)	Transfer from Contingency	Coroner – Body Transport Services
0380-24	(\$300,000)	Transfer from Contingency	DEI – Midwest Regional Conference
0381-24	(\$5,000,000)	Transfer from Contingency	DEI – Grants, Sponsorships, Training and Travel
0393-24	(\$310,932)	Transfer from Contingency	Clerk of Courts – Case Management System
0527-24	(\$500,000)	Transfer from Contingency	PFM – Operational Support

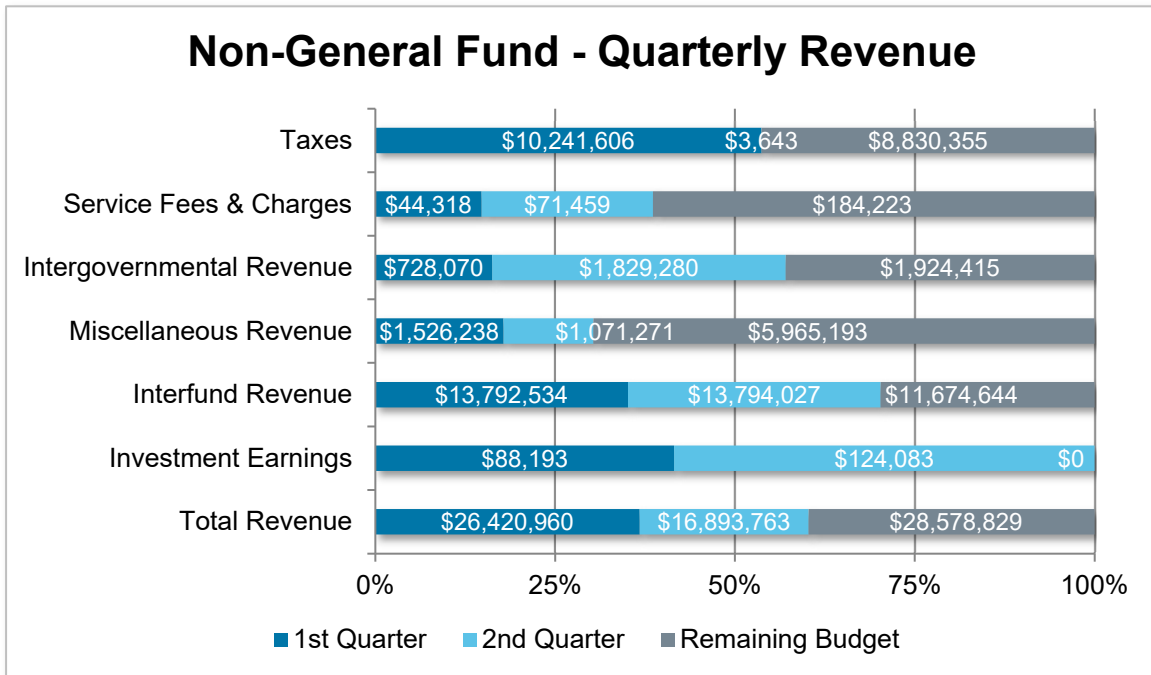
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Commissioners is estimated to be **\$71,681,275** for 2024, which is **13.4%** 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 OneOhio Opioid Settlement, CLFRF, and the Emergency Rental Assistance Program.



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$35,186,710	\$67,222,395	\$16,800,239	\$13,068,030	\$102,409,105	\$132,277,374
Current Year	\$26,420,960	\$16,893,763			\$43,314,722	\$71,681,275

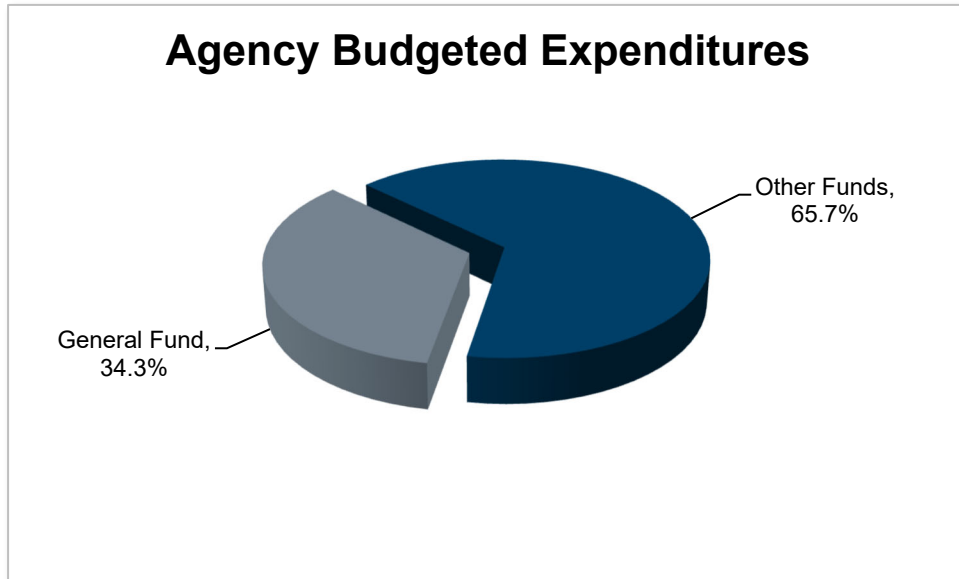
\*Current year total represents revised budget.

- YTD revenue of **\$43,314,722** represents **60.4%** of the budgeted amount for the year. The change from the prior year is primarily related to an additional allocation of \$50.6 million from the Emergency Rental Assistance Program.

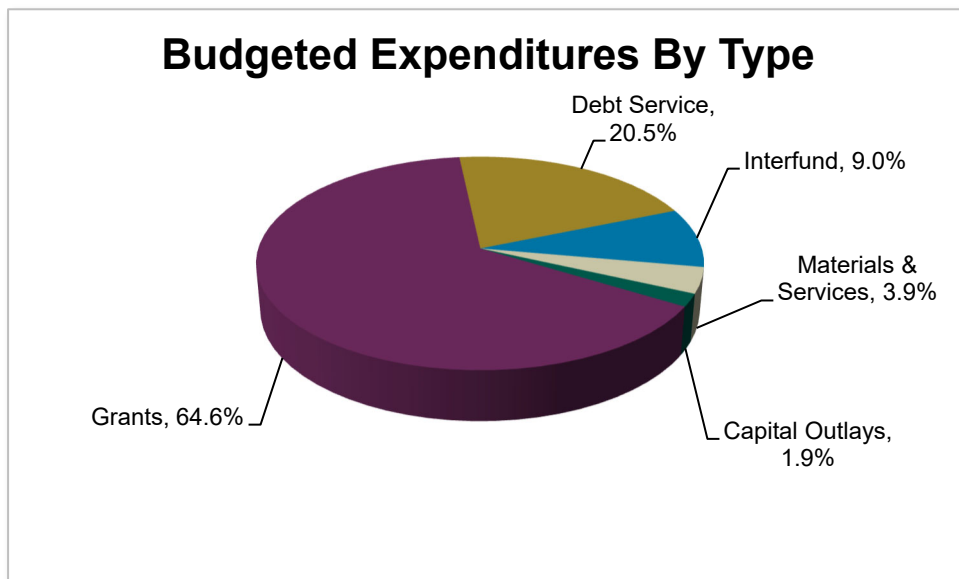
### Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Fund Transfers – Debt Service	Interfund Revenue	\$27,586,561	63.7%
Real Estate Tax	Taxes	\$10,241,606	23.6%
State Grants	Intergovernmental Revenue	\$1,685,725	3.9%
Rents-Real Estate	Miscellaneous Revenue	\$1,448,582	3.3%
State Grants	Intergovernmental Revenue	\$871,625	2.0%
Other Miscellaneous Revenue	Miscellaneous Revenue	\$718,707	1.7%

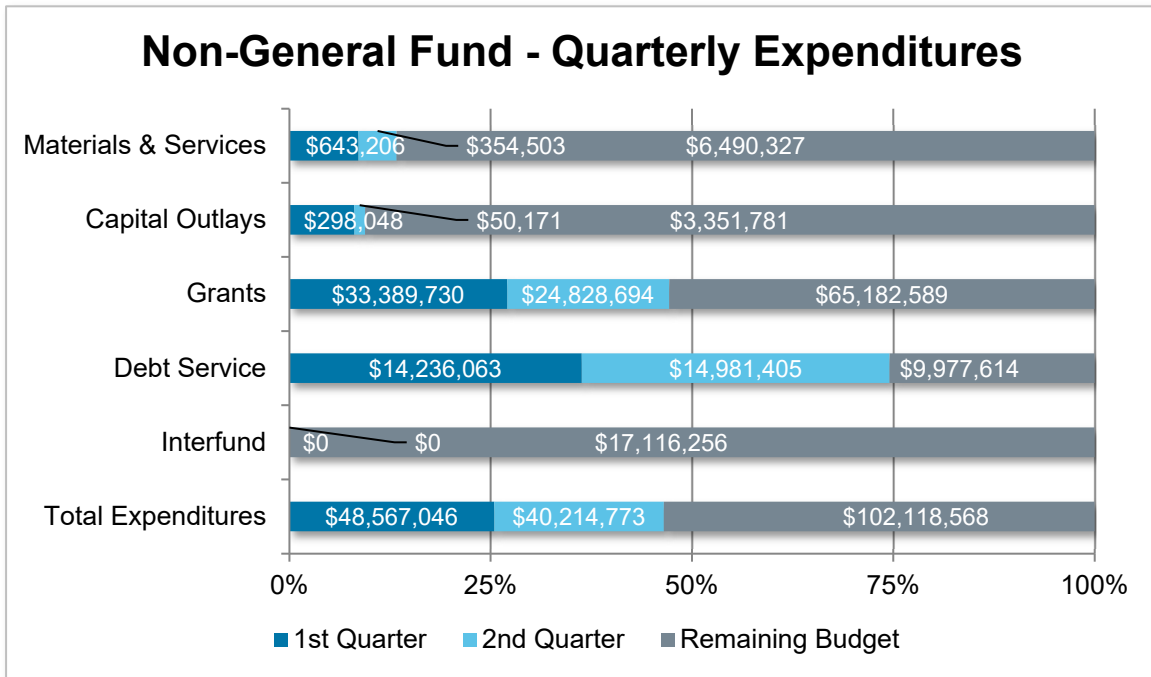
Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Board of Commissioners are estimated to be **\$190,900,386** for 2024, which is **65.7%** of the total budgeted expenditures for the Board of Commissioners.







Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$62,901,040	\$45,254,964	\$41,105,708	\$40,239,846	\$108,156,004	\$189,501,558
Current Year	\$48,567,046	\$40,214,773			\$88,781,818	\$190,900,386

\*Current year total represents revised budget.

- YTD expenditures of **\$88,781,818** represent **46.5%** of the budgeted amount for the year. The change from the prior year is primarily related to the distributions from the CLFRF.

### Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Grants to County Agencies - CLFRF	Grants	\$34,915,733	39.3%
Debt Service (Principal and Interest)	Debt Service	\$28,773,940	32.4%
Grants to County Agencies - ERA	Grants	\$12,216,497	13.7%
Grants to Non-Profits - Columbus Zoo	Grants	\$9,825,017	11.1%
Grants to Other Govts - Wireless 911	Grants	\$1,125,424	1.3%

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

<b>Resolution No.</b>	<b>Amount</b>	<b>Type</b>	<b>Explanation</b>
0063-24	(\$231,069)	Revenue Adjustment	Revised Property Tax Estimate
0063-24	\$23,561	Supplemental	Carryover of Prior Year Expenditures – Wireless 911 Fund
0205-24	\$81,380	Supplemental	Franklin County 911 Service Plan