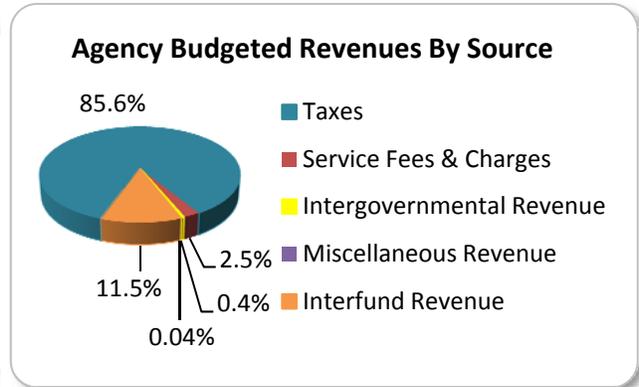
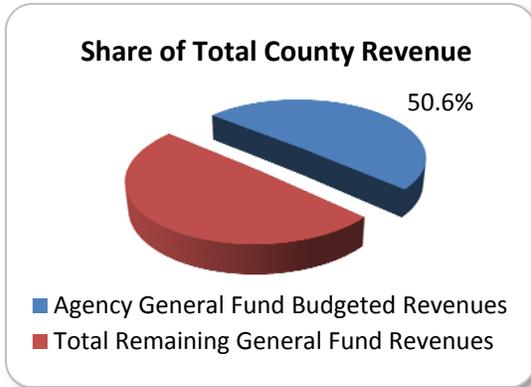
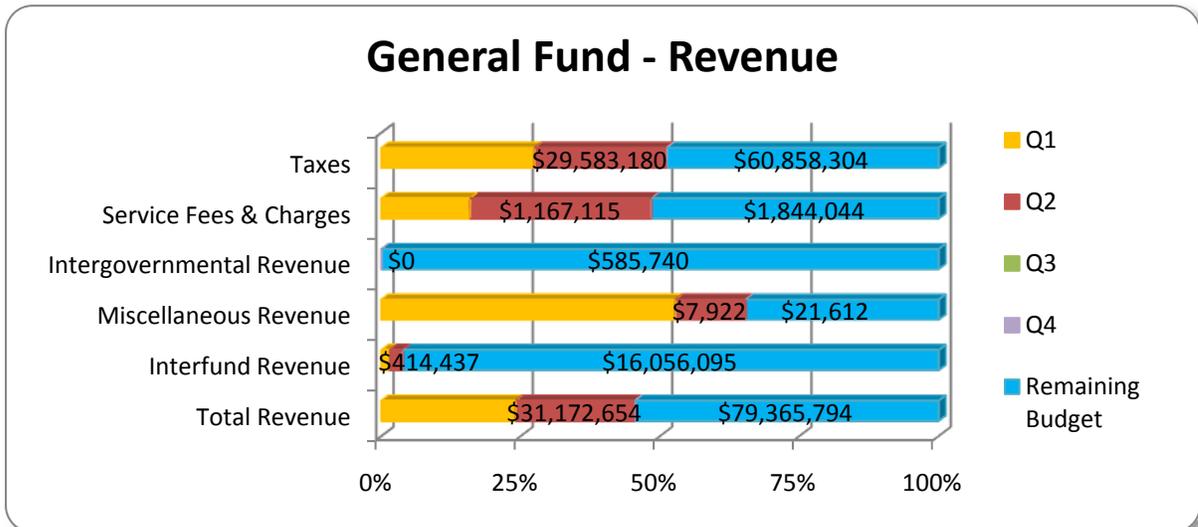


### General Fund Analysis



- The General Fund revenue for the Commissioners Office is estimated to be \$145,622,504 for 2010, which is 50.6% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Commissioners Office are: sales tax revenues, interfund loan repayments, and cost allocation payments.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$35,748,425	\$33,356,526	\$30,825,075	\$42,326,620	\$69,104,951	\$142,256,646
Current Year Actuals	\$35,084,056	\$31,172,654			\$66,256,710	\$145,622,504

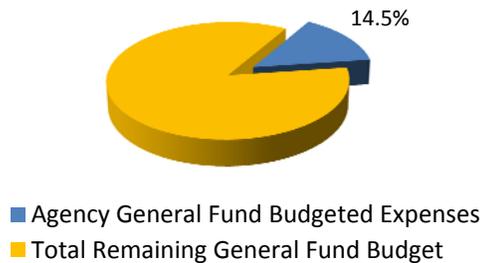
\* Current year total represents revised budget.

- Second quarter revenues of \$31,172,654 represent 21.4% of the budgeted amount for the year. YTD revenues of \$66,256,710 represent 45.5% of the budgeted amount for the year.
- Of the \$66,256,710 in revenue received to date, \$63,828,696 or 96.3% was collected from the sales tax.

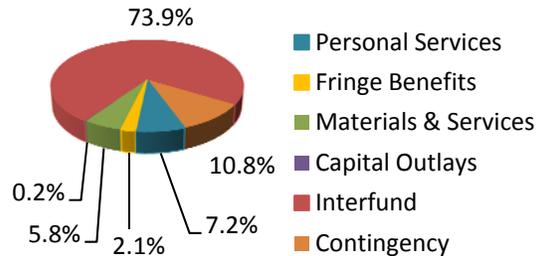
- Within Service Fees & Charges, \$1,164,417 or 99.8% of the amount collected in the 2<sup>nd</sup> quarter was associated with payments made by Non-General Fund agencies for the cost allocation plan.
- Within Interfund Revenue, the \$414,437 that was collected in the 2<sup>nd</sup> quarter includes \$236,601 associated with the monthly repayments of the interfund loan that was provided to JFS for its document imaging system, and \$177,836 associated with the partial repayment by the Office of Homeland Security & Justice Programs of an interfund loan for the ARRA-VAWA program. The largest items within this category that remain outstanding are the repayment of the principal and interest of the interfund loan provided to the Stadium Construction Fund (\$7,187,644), and a transfer of cash from the Risk Management Fund (\$5,100,000). It is anticipated that the revenues from these items would be received during the 4<sup>th</sup> quarter.

### General Fund Analysis

**Share of Total County Expenses**

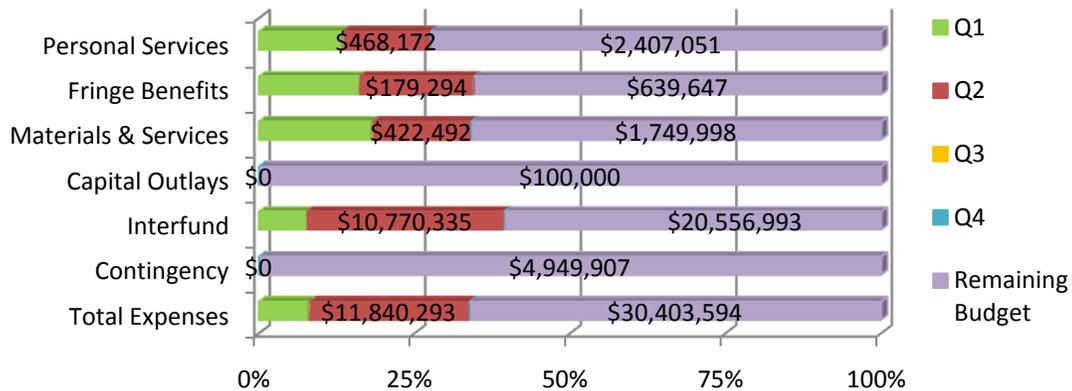


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Commissioners Office are estimated to be \$45,934,944 for 2010, which is 14.5% of the total budgeted expenditures for the General Fund.

### General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$9,510,204	\$6,582,854	\$4,211,002	\$15,253,177	\$16,093,058	\$35,557,237
Current Year Actuals	\$3,691,057	\$11,840,293			\$15,531,350	\$45,934,944

\* Current year total represents revised budget.

- Second quarter expenditures of \$11,840,293 represent 25.8% of the budgeted amount for the year. YTD expenditures of \$15,531,350 represent 33.8% of the budgeted amount for the year.
- In addition to the personnel costs within the Commissioners Office, there is an additional \$1,291,113 in Personal Services and \$249,375 in Fringe Benefits that are budgeted within the Commissioners' Reserve program for items such as termination and wellness payouts, variances between actual and budgeted vacancy levels, and the Public Transportation Benefit Program (subsidized COTA passes). There were transfers of \$708,887 from Personal Services and \$109,625 from Fringe Benefits made from this Reserve during the 2<sup>nd</sup> quarter to provide a 1% salary and wage increase to non-bargaining employees of various agencies.

- Within Materials & Services, \$422,492 or 15.9% of the budgeted amount was expended during the 2<sup>nd</sup> quarter. Of the amount remaining, \$896,186 is related to a one-time payment that will be made in the 3<sup>rd</sup> quarter to the City of Columbus for the state code cases prosecuted by the City Attorney's office in the Franklin County Municipal Court during 2009.
- Within Interfund, \$10,770,335 or 31.7% of the budgeted amount was expended during the 2<sup>nd</sup> quarter. Of this amount, \$8,155,327 or 75.7% was associated with the transfer for the June 1 Debt Service Payment, \$1,354,975 or 12.6% was associated with the monthly mandated share payments to JFS, and \$894,847 or 8.3% was associated with the subsidy payment to Animal Care & Control.
- Of the \$20,556,993 remaining within the Interfund category, \$12,996,589 or 63.2% is associated with the various General Fund debt service transfers scheduled for the 4<sup>th</sup> quarter, \$2,670,474 or 13.3% is associated with the remaining monthly mandated share payments to JFS, and \$1,805,153 or 8.8% is associated with the budgeted subsidy to Animal Care and Control that will be made throughout the remainder of the year.
- Within Contingency, 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 any unforeseen costs that cannot be absorbed within an agency's current budget. For the year, four transfers from Contingency in the amount of \$4,090,838 were approved (see Budget Corrective Items - Approved below for further detail).

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$464,536	\$446,878	96.2%
2nd Quarter	\$464,536	\$468,172	100.8%
3rd Quarter	\$555,112		
4th Quarter	\$1,837,917		
<b>Total</b>	<b>\$3,322,101</b>	<b>\$915,050</b>	<b>27.5%</b>

- The actual expenditures within Personal Services during the 2<sup>nd</sup> quarter were \$468,172, or 100.8% of the budgeted amount allocated for the quarter. This was a result of all positions being filled during the quarter.
- The budgeted amount allocated for the 4<sup>th</sup> quarter includes \$1,291,113 reserved for the Omnibus Termination and Wellness Resolution at the end of the year.
- Excluding the reserve for the Omnibus Termination and Wellness Resolution, the actual YTD expenditures were \$915,050 or 45.1% of the budgeted amount allocated for the year, compared to the 46% expected through the first 12 of 26 pay periods.

### Budget Corrective Items

#### Approved

- Resolution No. 0095-10 authorized a transfer of appropriations in the amount of \$263,188 from the Commissioners Contingency to the Coroner's Office for a replacement database system.
- Resolution No. 0131-10 authorized a transfer of appropriations in the amount of \$1,900,000 from the Commissioners Contingency to PFM to support various capital maintenance projects. The transfer was included as part of the resolution approving the 2010-2014 Five-Year Capital Improvement Plan for PFM.
- Resolution No. 0139-10 authorized a reclassification of cash in the amount of \$304,391 from the Economic Stabilization Reserve to unrestricted cash within the General Fund. The reclassification was necessary since the amount in the Economic Stabilization Reserve exceeded the maximum amount of 5% of prior year revenue that is mandated by the Ohio Revised Code.
- Resolution No. 0168-10 authorized a transfer of appropriations in the amount of \$427,650 from the Commissioners Contingency to the Board of Elections for the costs associated with the mailing and distribution of absentee ballot applications to all active Franklin County registered voters for the May 4, 2010 Primary Election.
- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.
- Resolution No. 0508-10 authorized a transfer of appropriations in the amount of \$1,500,000 from the Commissioners Contingency to Community Partnerships for the support of the Columbus Commons project. The 2010 approved budget included \$1,500,000 for the project with the expectation that the remaining \$1,500,000 would be provided in 2011. However, the contract with Capitol South Redevelopment Corporation required the \$3,000,000 commitment to be made in its entirety during 2010.

- A revenue estimate increase of \$585,740 was certified by the Budget Commission in the 2<sup>nd</sup> quarter to reflect the federal subsidy associated with the county's issuance of Build America Bonds and Recovery Zone Economic Development Bonds in April. These proceeds will be used to meet a portion of the December 1 debt service payment associated with these bonds.

### **Pending**

- A request will be approved in the 3<sup>rd</sup> quarter (Resolution No. 555-10 on July 6, 2010) that will transfer \$1,137,723 from the Commissioners Contingency to PFM for the addition of 15 new positions and the purchase of security equipment at the Downtown Complex. The request is related to the opening of the New Courts Building and Pavilion, as well as the replacement of existing equipment.
- The Omnibus Termination and Wellness Resolution will require a transfer of appropriations in the 4<sup>th</sup> quarter to various county offices for items such as termination and wellness payouts, variances between actual and budgeted vacancy levels, and the Public Transportation Benefit Program (subsidized COTA passes).

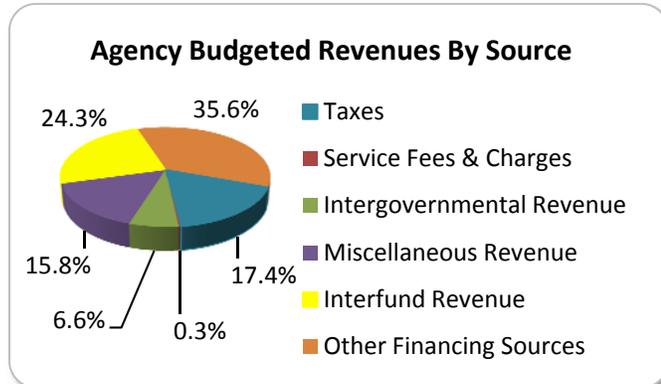
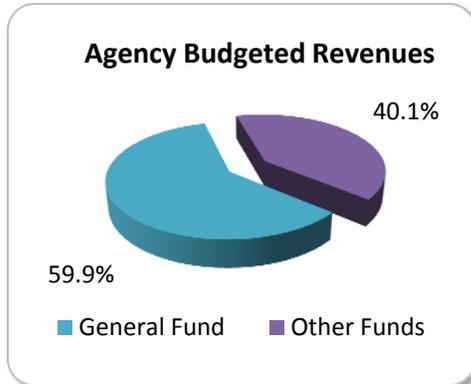
### **Not Recommended**

- There have been no requests for budget adjustments not approved to date.

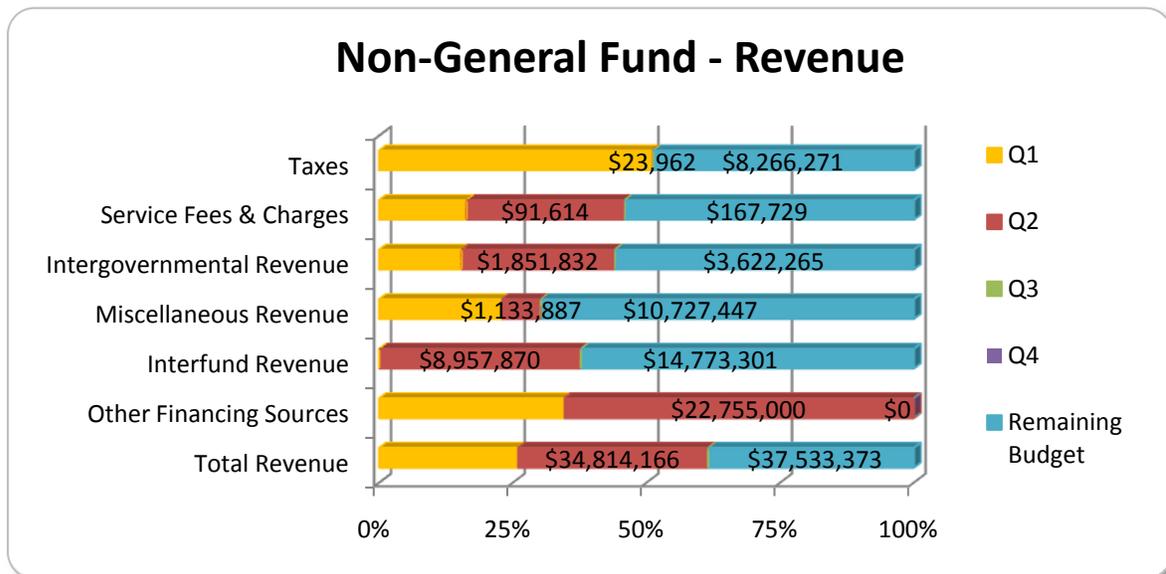
### **Budget Recommendations**

- The Commissioners Office will continue to analyze the General Fund throughout the year in order to identify other opportunities for budget savings and organizational performance improvements.

### Non-General Fund Analysis



- The Non-General Fund revenue for the Commissioners Office is estimated to be \$97,607,495 for 2010, which is 40.1% of the total budgeted revenue (\$243,229,999) for the Commissioners Office.
- The main sources of Non-General Fund revenue for the Commissioners Office are: proceeds from the refunding of bonds, debt service transfers from county offices and other entities, and property tax collections for the Zoological Park levy.



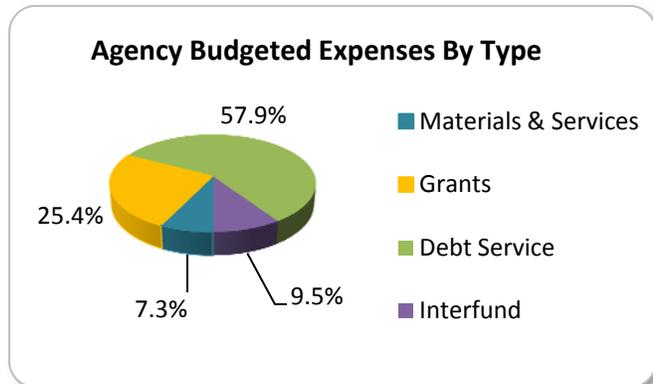
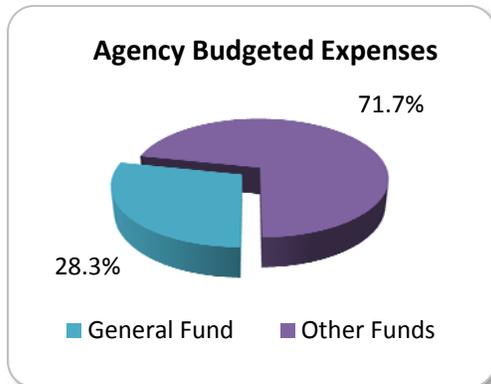
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$73,084,781	\$6,080,570	\$10,433,499	\$16,276,608	\$79,165,351	\$105,875,458
Current Year Actuals	\$25,259,956	\$34,814,166			\$60,074,122	\$97,607,495

\* Current year total represents revised budget.

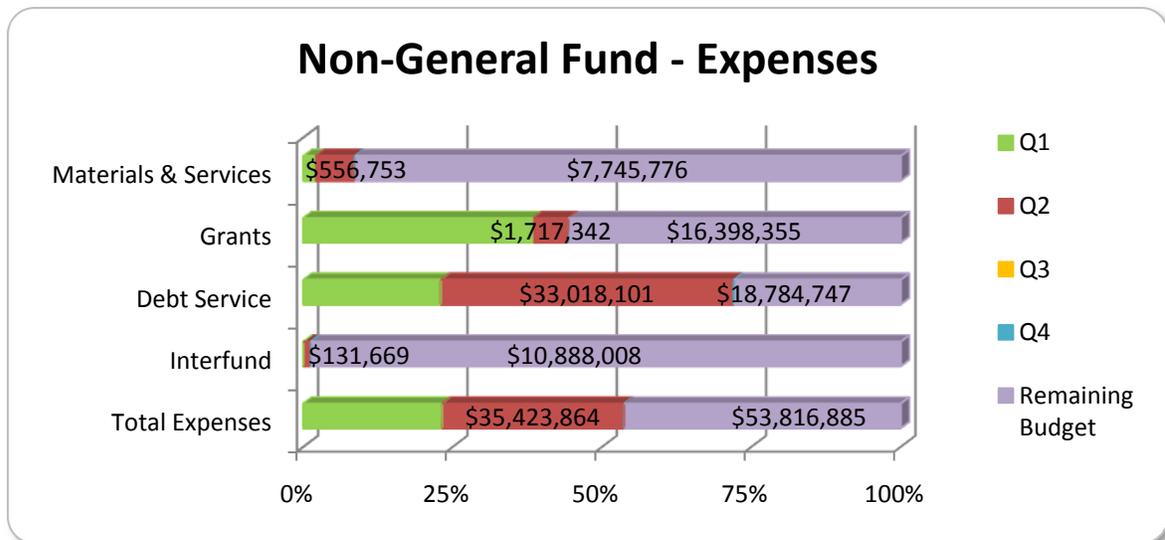
- Second quarter revenues of \$34,814,166 represent 35.7% of the budgeted amount for the year. YTD revenues of \$60,074,122 represent 61.6% of the budgeted amount for the year.

- Within Taxes, most of the revenue is received during the 1<sup>st</sup> and 3<sup>rd</sup> quarters due to the timing of the first and second half real estate tax collections for the Zoological Park levy supporting the Columbus Zoo.
- Of the \$1,851,832 collected within Intergovernmental Revenue during the 2<sup>nd</sup> quarter, \$1,101,511 or 59.5% was received by the Zoological Park Fund (Fund 2038) and \$750,321 or 40.5% was received by the Wireless 9-1-1 Fund (Fund 2130).
- Within Miscellaneous Revenue, \$7,008,685 or 45.6% of the budgeted revenue is to support the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments. Since no expenditure is expected to be made in 2010, no revenue is expected to be received.
- Within Interfund Revenue, all of the revenue received in the 2<sup>nd</sup> quarter (\$8,957,870) represents the debt service transfers from county offices and other entities into the Bond Retirement Fund (Fund 3031) for the payment of the county's June 1 Debt Service Payment. The remaining revenue will be collected in the 4<sup>th</sup> quarter for the county's December 1 Debt Service Payment.
- Within Other Financing Sources, the \$22,755,000 received in the 2<sup>nd</sup> quarter is related to the bond proceeds that were used to retire the Energy Conservation Notes and pay for the costs of issuance.

### Non-General Fund Analysis



- The Non-General Fund expenditure budget for the Commissioners Office is estimated to be \$116,265,161 for 2010, which is 71.7% of the total budgeted expenditures (\$162,200,105) for the Commissioners Office.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$68,438,539	\$10,747,077	\$8,283,843	\$24,952,942	\$79,185,616	\$112,422,401
Current Year Actuals	\$27,024,412	\$35,423,864			\$62,448,276	\$116,265,161

\* Current year total represents revised budget.

- Second quarter expenditures of \$35,423,864 represent 30.5% of the budgeted amount for the year. YTD expenditures of \$62,448,276 represent 53.7% of the budgeted amount for the year.
- Within Materials & Services, \$7,008,685 or 82.7% of the budgeted amount is associated with the appropriation backstop the county provides to the Convention Facility Authority for its debt service payments. No expenditure from this appropriation is expected to be made in 2010.



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- Within the Grants category, the Commissioners expended \$1,717,342 or 5.8% of the budgeted amount during the 2<sup>nd</sup> quarter. Of this amount, \$951,595 or 55.4% was for the payment to the Columbus Zoo from the Zoological Park Fund (Fund 2038), and \$765,747 or 44.6% was associated with payments from the Wireless 9-1-1 Fund (Fund 2130) for distribution to the public safety answering points (PSAPs).
- Within Debt Service, the \$33,018,101 that was expended in the 2<sup>nd</sup> quarter included \$22,755,000 for the retirement of the Energy Conservation Notes in April and \$10,263,101 for the county's June 1 Debt Service Payment.
- The budgeted amount within the Interfund category includes \$5,100,000 for a transfer from the Risk Management Fund (Fund 1005) and \$1,200,000 from the Workers' Compensation Reserve Fund (Fund 6061) to the General Fund, which are not expected to occur until the 4<sup>th</sup> quarter; and \$3,643,596 is budgeted in the Stadium Pledge Fund (Fund 1006) for which no expenditure is projected to be made since the appropriation provides the backstop for the debt issued for Huntington Park.

## Non-General Fund Analysis

### Budget Corrective Items

#### Approved

- Resolution No. 0328-10 authorized Non-General Fund supplemental appropriations in the amount of \$1,643,307 to the Bond Retirement Fund (Fund 3031) related to the debt service payments associated with the new bond issuance for the Group A Government Center Improvements, New Animal Shelter, and Sanitary Sewer Improvements, as well as the bond issuance costs for the retirement of the Energy Notes.
- Resolution No. 0402-10 authorized Non-General Fund supplemental appropriations in the amount of \$13,497 from the Veterans Memorial Projects Fund (Fund 4044) and \$4,109 from the Veterans Memorial Permanent Improvement Fund (Fund 2060) to transfer the remaining balances in each fund to the Bond Retirement Fund (Fund 3031).
- Resolution No. 0403-10 included savings identified by OMB from an analysis of the cash balance of the Bond Retirement Fund (Fund 3031) that was used to offset the transfers for the county's June 1 Debt Service Payment. This included \$17,383 to the General Fund, \$1,734 to the Parking Facilities Fund (Fund 1002), and \$412 to the Zoological Park Fund (Fund 2038).

#### Pending

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

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Budget Recommendations

- The Commissioners Office will continue to analyze Non-General Funds throughout the year in order to identify other opportunities for budget savings and organizational performance improvements.