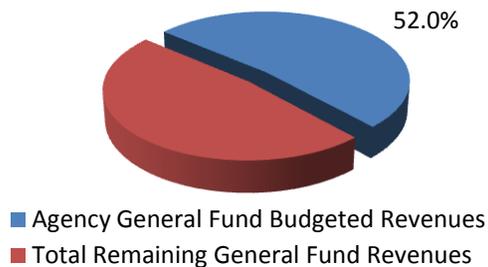
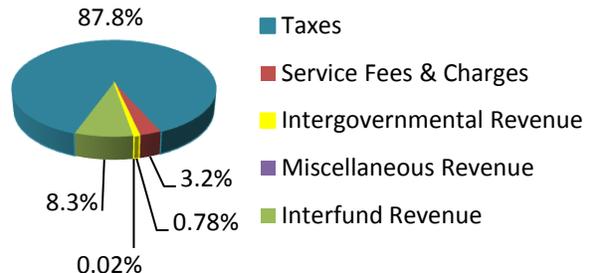


General Fund Analysis

Share of Total County Revenue

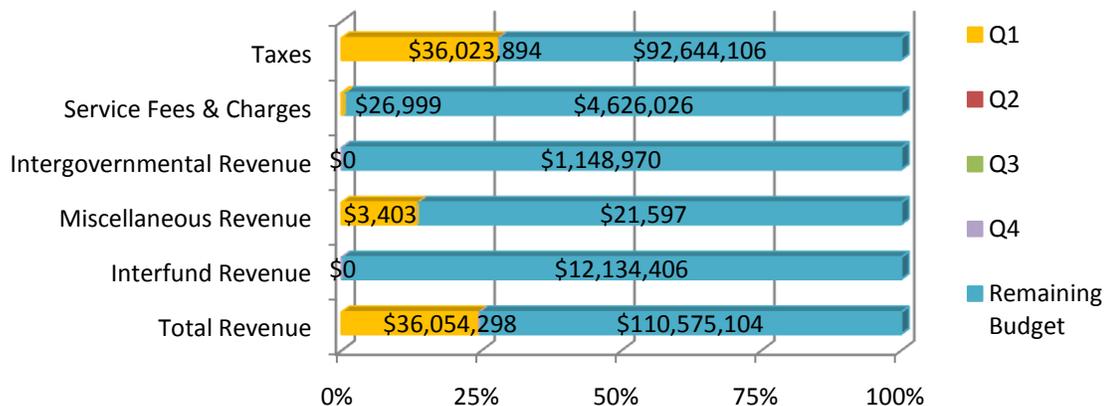


Agency Budgeted Revenues By Source



- The General Fund revenue for the Commissioner's Office is estimated to be **\$146,629,402** for 2011, which is **52.0%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Commissioner's Office are: sales tax revenues, interfund loan repayments, and cost allocation payments.

General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$35,084,056	\$31,172,654	\$34,699,528	\$42,047,348	\$35,084,056	\$143,003,586
Current Year Actuals	\$36,054,298				\$36,054,298	\$146,629,402

* Current year total represents revised budget.

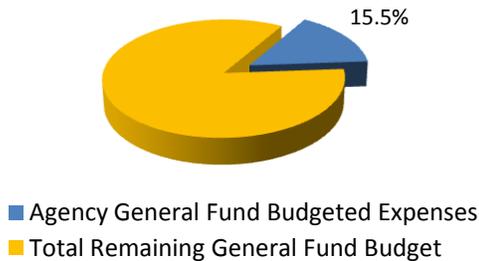
- First quarter revenues of **\$36,054,298** represent **24.6%** of the budgeted amount for the year.
- Of the \$36,054,298 in revenue received during the 1st quarter, \$36,023,894 or 99.9% was collected from the sales tax.
- Within Service Fees & Charges, \$4,633,025 or 99.6% of the amount budgeted for 2011 is associated with payments made by Non-General Fund agencies for the cost allocation plan. Most of these payments are expected to be collected during the 2nd and 3rd quarters of the year.

Note: 1st quarter budget analysis does not reflect potential impact of HB153 (SFY12-13 state budget).

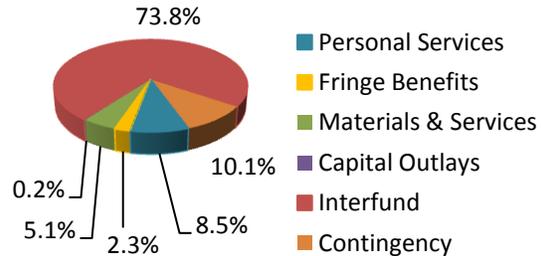
- The amount in Intergovernmental Revenue represents the federal subsidy associated with the county's issuance of Build America Bonds and Recovery Zone Economic Development Bonds in 2010. These proceeds will be received in the 2nd and 4th quarters and will be used to meet a portion of the debt service payments associated with these bonds.
- The amount in Miscellaneous Revenue received during the 1st quarter was a deposit into the General Fund for unclaimed funds. Most of the budgeted revenue in this category is associated with fees expected to be collected from hospital revenue bonds issued through the County Hospital Commission.
- Within Interfund Revenue, most of the payments are related to receipts related to various interfund loans, none of which were repaid during the 1st quarter. A partial repayment in the amount of \$3,000,000 of the interfund loan from the General Fund to the Stadium Construction Fund (Fund 4050) will be approved in the 2nd quarter (Resolution No. 0237-11 on April 12, 2011).

General Fund Analysis

Share of Total County Expenses

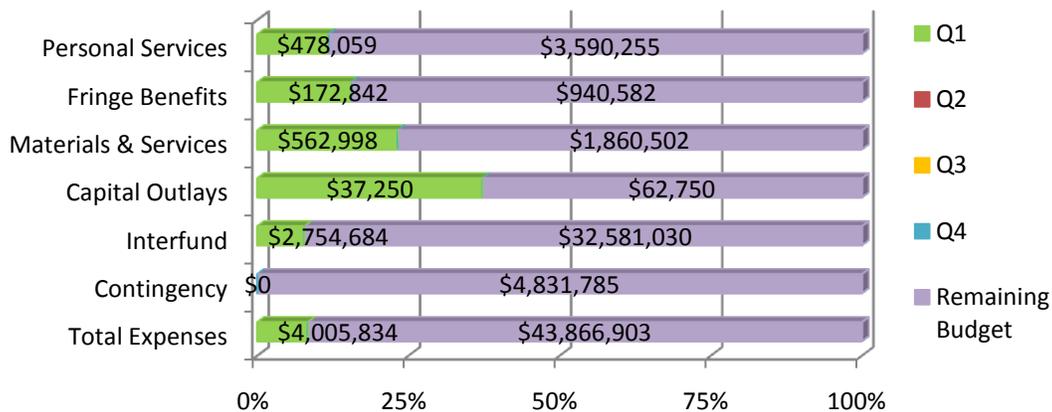


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Commissioners Office are estimated to be **\$47,872,737** for 2011, which is **15.5%** of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,691,057	\$11,840,293	\$5,377,889	\$17,672,198	\$3,691,057	\$38,581,437
Current Year Actuals	\$4,005,834				\$4,005,834	\$47,872,737

* Current year total represents revised budget.

- First quarter expenditures of **\$4,005,834** represent **8.4%** of the budgeted amount for the year.
- In addition to the personnel costs within the Commissioners Office, there is an additional \$2,000,000 in Personal Services and \$359,000 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 no expenditures or transfers made from this Reserve during the 1st quarter.
- Within Materials and Services, \$562,998 or 23.2% the budgeted amount was expended during the 1st quarter. Of the amount remaining, approximately half is related to a one-time payment that will be made later in the year to the City of Columbus for the state code cases prosecuted by the City Attorney's office in the Franklin County Municipal Court during 2010.

- The amount expended within Capital Outlays in the 1st quarter was for the purchase of a large box truck that is to be utilized primarily by the Board of Elections, Public Facilities Management, and the Franklin County Sheriff's Office.
- Within the Interfund category, \$2,754,684 or 7.8% of the budgeted amount was expended during the 1st quarter. Of this amount, \$1,674,819 or 60.8% was associated with the monthly mandated share payments to JFS, \$700,000 or 25.4% was associated with the transfer to the County Engineer for the Stormwater Management Program, and \$250,000 or 9.1% to support the interfund loan to Veterans Memorial.
- Of the \$32,581,030 remaining within the Interfund category, \$22,446,000 or 68.9% is associated with the various General Fund debt service transfers scheduled for the 2nd and 4th quarters, \$3,349,638 or 10.3% is associated with the remaining monthly mandated share payments to JFS, and \$2,081,000 or 6.4% is associated with the budgeted subsidy to Animal Care and Control that will be made throughout the remainder of the year.
- 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 1st quarter, three transfers from Contingency in the amount of \$2,208,960 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	\$477,303	\$478,059	100.2%
2nd Quarter	\$477,303		
3rd Quarter	\$556,854		
4th Quarter	\$2,556,854		
Total	\$4,068,314	\$478,059	11.8%

- The amount of Expenditures within Personal Services during the 1st quarter included a termination payout of \$929. Excluding that payment, Personal Services would have been \$477,130, or just below 100% of the Agency Budget in the 1st quarter.
- The budgeted amount allocated for the 4th quarter includes \$2 million reserved for the Omnibus Termination and Wellness Resolution at the end of the year.

Budget Corrective Items

Approved

- Resolution No. 40-11 authorized a transfer of appropriations in the amount of \$1,263,329 from the Commissioners Reserves to various county offices to support a salary and wage increase of 1.5% for non-bargaining employees as well as the implementation of the market study for non-bargaining Commissioner agency employees.
- Resolution No. 54-11 authorized a transfer of appropriations in the amount of \$250,000 from the Commissioners Contingency to the Interfund category of expense to provide a loan to Veterans Memorial.
- Resolution No. 79-11 authorized a transfer of appropriations in the amount of \$78,460 from the Commissioners Contingency to the Treasurer's Office to support a new position and other staffing adjustments related to the Board of Revision.
- Resolution No. 96-11 authorized a transfer of appropriations in the amount of \$1,880,500 from the Commissioners Contingency to Public Facilities Management to support various capital maintenance projects. The transfer was included as part of the resolution approving the 2011-2015 Five-Year Capital Improvement Plan.
- Resolution No. 181-11 authorized a transfer of appropriations in the amount of \$27,000 from the Sheriff's Office to the Commissioners Reserves as a result of the decision by the Sheriff's Office to have all mail processed through the County mailroom. The appropriations will be held in reserve for potential need by the County mailroom later in 2011.

Pending

- The Omnibus Termination and Wellness Resolution will require a transfer of appropriations in the 4th 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).

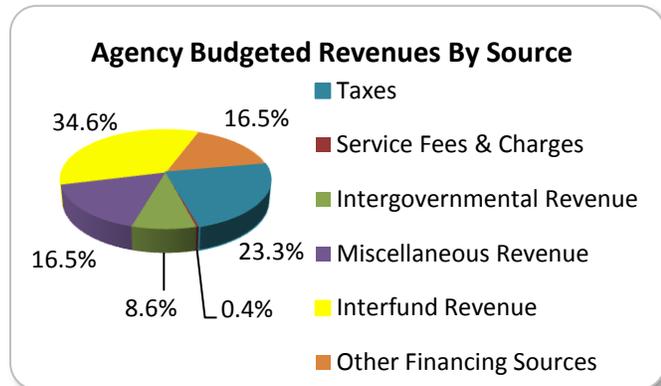
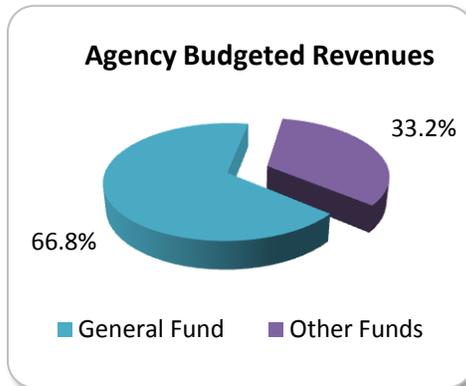
Not Recommended

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

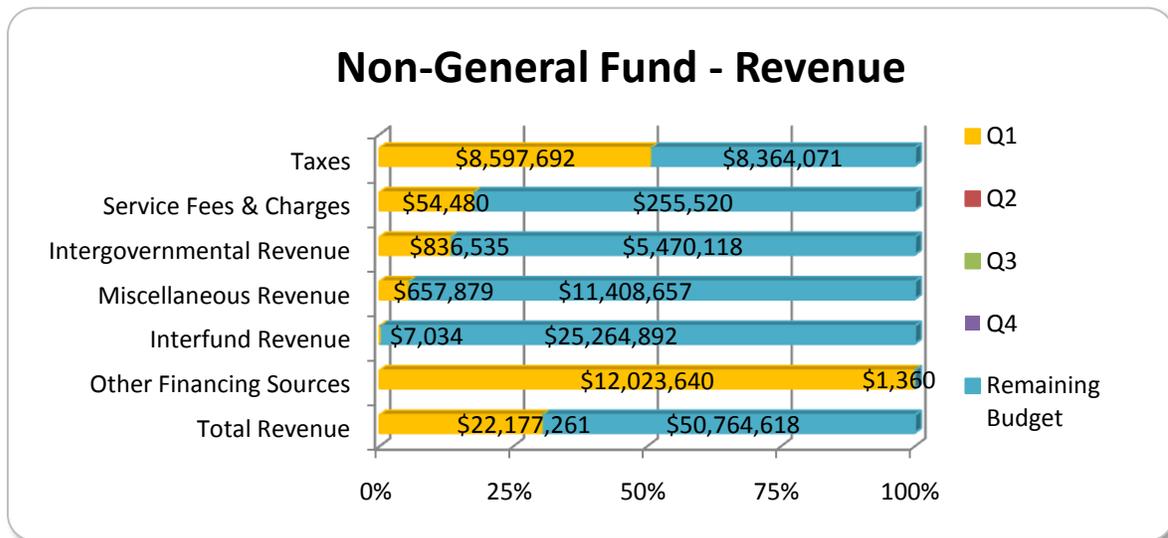
Additional Budget Analysis and Budget Recommendations

- 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 Commissioner's Office is estimated to be **\$72,941,879** for 2011, which is **33.2%** of the total budgeted revenue (**\$219,571,281**) for the Commissioner's Office.
- The main sources of non-general fund revenue for the Commissioner's 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.



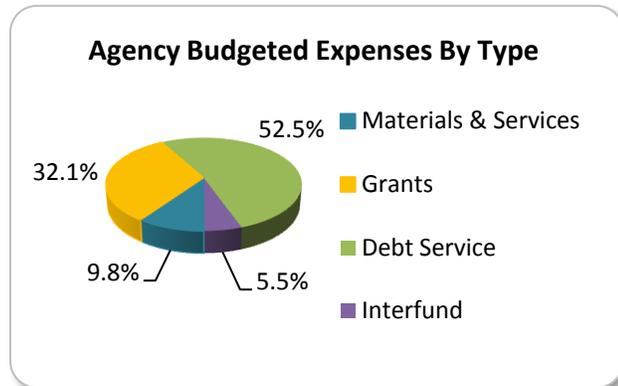
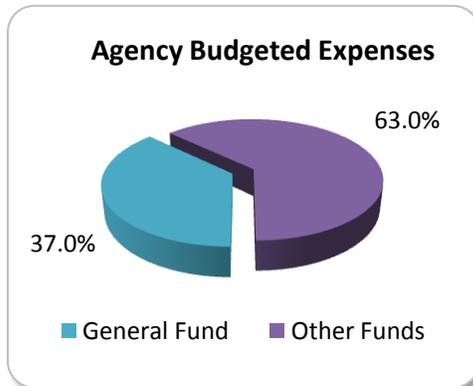
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$25,259,956	\$34,812,166	\$10,664,427	\$19,143,996	\$70,736,549	\$89,880,545
Current Year Actuals	\$22,177,261				\$22,177,261	\$72,941,879

* Current year total represents revised budget.

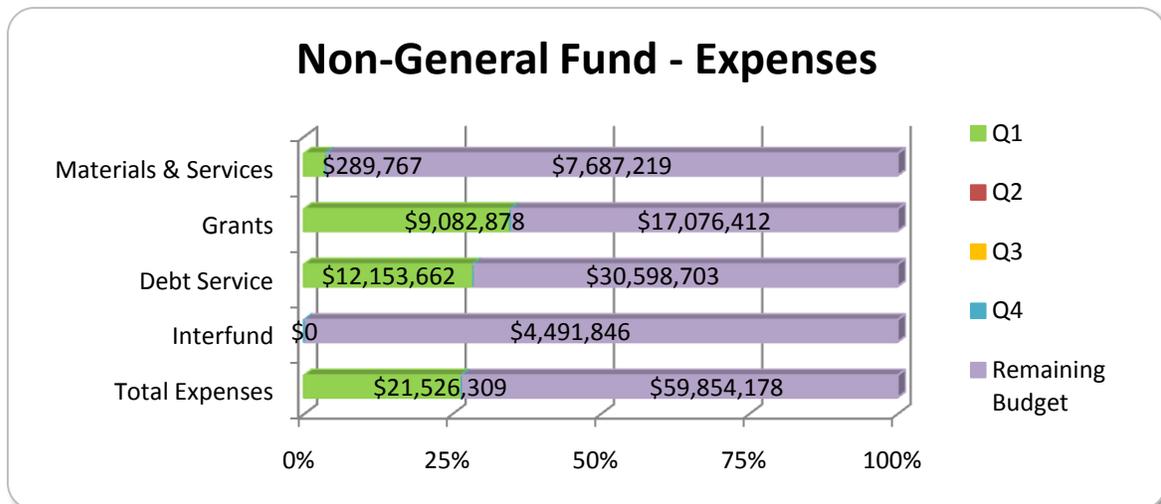
- First quarter revenues of **\$22,177,261** represent **30.4%** of the budgeted amount for the year.
- Within Taxes, most of the revenue is received during the 1st and 3rd quarters due to the timing of the first and second half real estate tax collections for the Zoological Park levy supporting the Columbus Zoo. The \$8,597,692 that was collected during the 1st quarter represents 50.7% of the total budgeted amount.

- Within Service Fees & Charges, \$54,480 or 17.6% of the budgeted amount was collected in the 1st quarter. This category includes the fees for domestic violence prevention that are charged as part of each marriage license and divorce settlement.
- Of the \$836,535 collected within Intergovernmental Revenue during the 1st quarter, \$775,942 or 92.8% was received by the Wireless 9-1-1 Fund (Fund 2130).
- Within Miscellaneous Revenue, \$7,011,097 or 58.1% 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 2011, no revenue is expected to be received. Of the \$657,879 collected during the 1st quarter, \$568,520 or 86.4% was from rent payments received from Franklin County Stadium Inc. to cover the debt service on Huntington Park, and \$88,625 or 13.5% was from rent payments from Maryhaven to cover the debt service on Maryhaven's facility.
- Within Interfund Revenue, almost all of the revenue within this category will be received during the 2nd and 4th quarters for the debt service transfers from county offices and other entities into the Bond Retirement Fund (Fund 3031) for the payment of the county's debt service payments. The \$7,034 received in the 1st quarter is
- Within Other Financing Sources, the \$12,023,640 received in the 1st quarter is from the re-issuance of the notes for Huntington Park.

Non-General Fund Analysis



- The non-general fund expenditure budget for the Commissioner’s Office is estimated to be **\$81,380,487** for 2011, which is **63.0%** of the total budgeted expenditures (**\$129,253,224**) for the Commissioner’s Office.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$27,024,412	\$35,406,258	\$8,595,601	\$28,807,795	\$27,024,412	\$99,834,066
Current Year Actuals	\$21,526,309				\$21,526,309	\$81,380,487

* Current year total represents revised budget.

- First quarter expenditures of **\$21,526,309** represent **26.5%** of the budgeted amount for the year.
- Within Materials & Services, **\$7,011,097** or **87.9%** 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 2011. Of the **\$289,767** expended during the 1st quarter, **\$142,393** or **49.1%** was associated with the various Auditor and Treasurer fees for the collection of the Zoological Park levy, and **\$115,000** or **39.7%** was related to various Risk Management settlements.
- Within Grants, the Commissioners expended **\$9,082,878** or **34.7%** of the budgeted amount during the 1st quarter. Of this amount, **\$8,487,818** or **93.4%** was for the payment to the Columbus Zoo from the Zoological Park Fund (Fund 2038) following the settlement of the first half property tax collection in March, and **\$452,316** or **5.0%** was associated with payments from the Wireless 9-1-1 Fund (Fund 2130)

Note: 1st quarter budget analysis does not reflect potential impact of HB153 (SFY12-13 state budget).

for distribution to the public safety answering points (PSAPs).

- Within Debt Service, the \$12,153,662 that was expended in the 1st quarter was for the repayment of the notes issued in 2010 for Huntington Park.
- The budgeted amount within the Interfund category includes \$500,000 for a transfer from the Workers' Compensation Reserve Fund (Fund 6061) to the General Fund, which is not expected to occur until the 4th quarter; and \$3,643,596 in the Stadium Pledge Fund (Fund 1006) which provides the backstop for the debt issued for Huntington Park.

Non-General Fund Analysis

Budget Corrective Items

Approved

- A revenue estimate increase of \$91,642 was certified by the Budget Commission in the 1st quarter to reflect changes in the estimate for the property tax collections in 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.

Additional Budget Analysis and Budget Recommendations

- OMB is currently working with County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the tangible personal property tax (TPPT) reimbursement. It is anticipated that this will lead to a \$421,014 reduction from 2010 (\$1,619,283) to 2011 (\$1,198,269). For 2011, this is a \$232,868 reduction compared to the Zoological Park Levy's 2011 budget estimate of \$1,431,137. As more information becomes available, it will be included in the next quarterly report.
- OMB is also working with County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the Senate Bill 3 (Public Utility Deregulation) reimbursement. It is anticipated that this will lead to a \$60,594 reduction from 2010 (\$121,189) to 2011 (\$60,595). For 2011, this is a reduction of \$60,594 compared to Zoological Park Levy's 2011 budget estimate of \$121,189. As more information becomes available, it will be included in the next quarterly report.
- The Commissioners Office is working with the Auditor's Office and the Treasurer's Office to allow intra-county payments to be made electronically rather than through the issuance of a paper warrant. In addition to the savings in printing and postage costs, this change will also improve efficiency since agencies will not have to manually deposit the paper warrants with the Treasurer's Office. It is expected that a pilot program will begin during the 2nd quarter to test the process with full implementation planned for 2012.