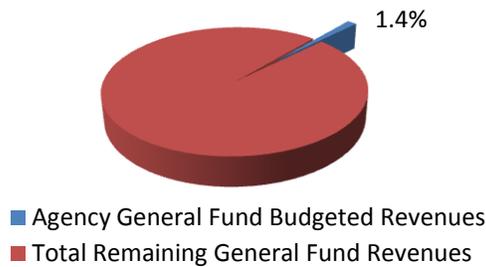
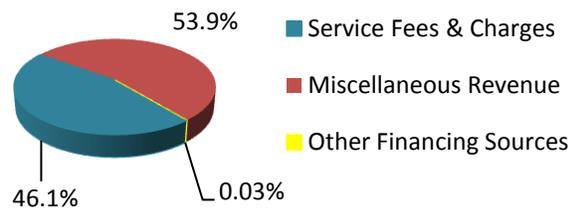


General Fund Analysis

Share of Total County Revenue

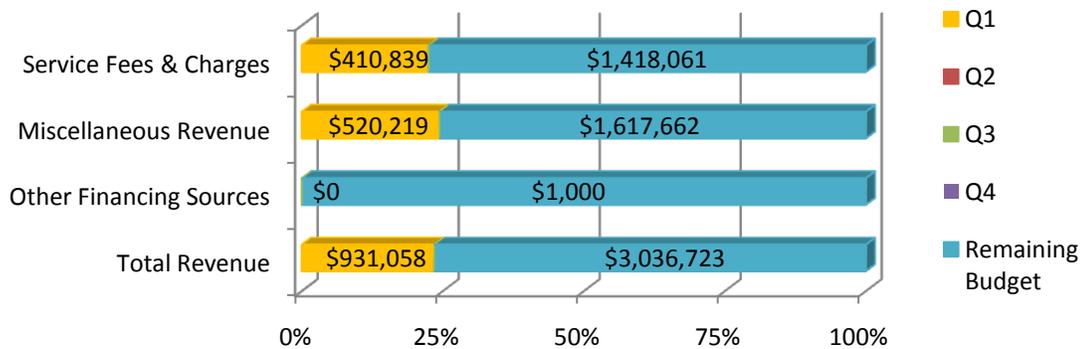


Agency Budgeted Revenues By Source



- The General Fund revenue for Public Facilities Management (PFM) is estimated to be **\$3,967,781** for 2011, which is 1.4% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for PFM are: charges for services to other agencies, rents, and inmate telephones.

General Fund - Revenue



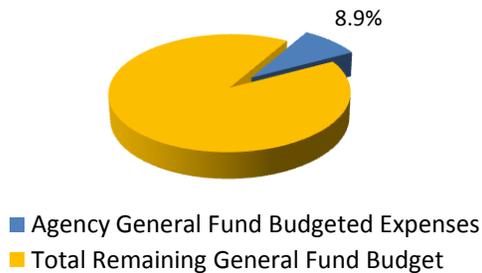
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$895,014	\$907,773	\$1,013,689	\$1,070,357	\$895,014	\$3,886,833
Current Year Actuals	\$931,058				\$931,058	\$3,967,781

* Current year total represents revised budget.

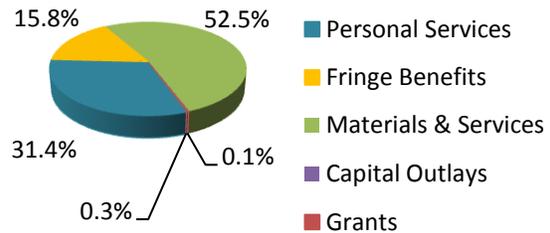
- First quarter revenues of **\$931,058** represent 23.5% of the budgeted amount for the year.

General Fund Analysis

Share of Total County Expenses

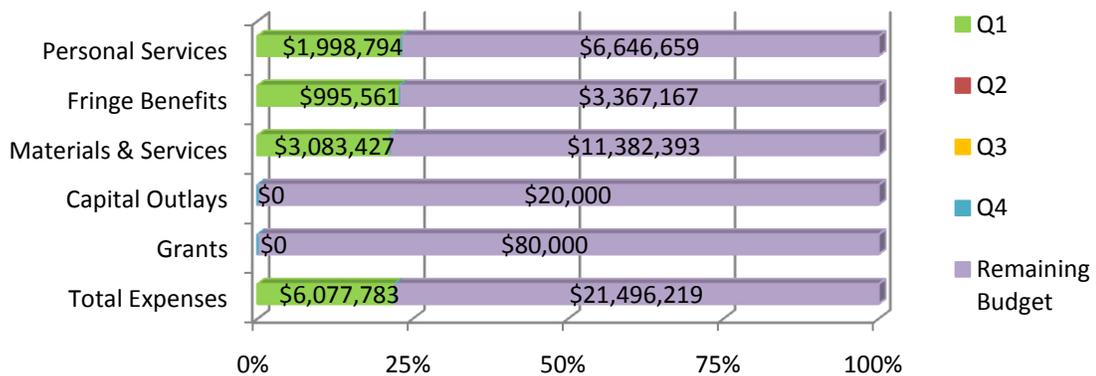


Agency Budgeted Expenses By Type



- The General Fund expenditures for PFM are estimated to be **\$27,574,002** for 2011, which is **9.0%** 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	\$6,126,729	\$6,318,284	\$6,669,906	\$8,859,039	\$6,126,729	\$27,973,958
Current Year Actuals	\$6,077,783				\$6,077,783	\$27,574,002

* Current year total represents revised budget.

- First quarter expenditures of **\$6,077,783** represent **22.0%** of the budgeted amount for the year.
- PFM expended \$3,083,427 within Materials & Services during the 1st quarter, which represents 21.3% of the 2011 budgeted amount. Of the amount expended in the 1st quarter, \$1,364,693 or 44.3% was for utilities (electricity, natural gas, and water/sewer), \$626,064 or 20.3% was for maintenance and repair, and \$333,814 or 10.8% was for various capital maintenance projects.
- The budgeted amount within Capital Outlays is related to a one-time purchase for the upgrade of the closed circuit television (CCTV) system that is expected to occur later in the year.

- The budgeted amount within the Grants category is for the contribution to the Capital Crossroads and Discovery Special Improvement Districts. These one-time payments are expected to be made during the 2nd quarter.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$1,995,105	\$1,998,794	100.2%
2nd Quarter	\$1,995,105		
3rd Quarter	\$2,327,622		
4th Quarter	\$2,327,622		
Total	\$8,645,453	\$1,998,794	23.1%

- The amount of Expenditures within Personal Services during the 1st quarter included termination payouts of \$43,676 that occurred in January due retirements. Excluding that payment, Personal Services would have been \$1,955,118, or 98.0% of the Agency Budget in the 1st quarter. OMB will continue to monitor these expenses to determine if a transfer of appropriations from other budget categories or supplemental appropriations will be required as part of the Omnibus Termination and Wellness Resolution at the end of the year.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.
- Resolution No. 0096-11 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.

Pending

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

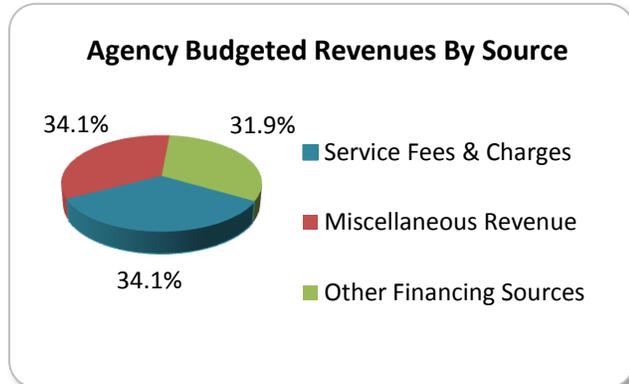
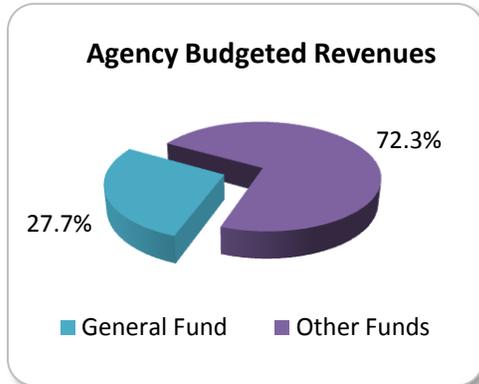
Not Recommended

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

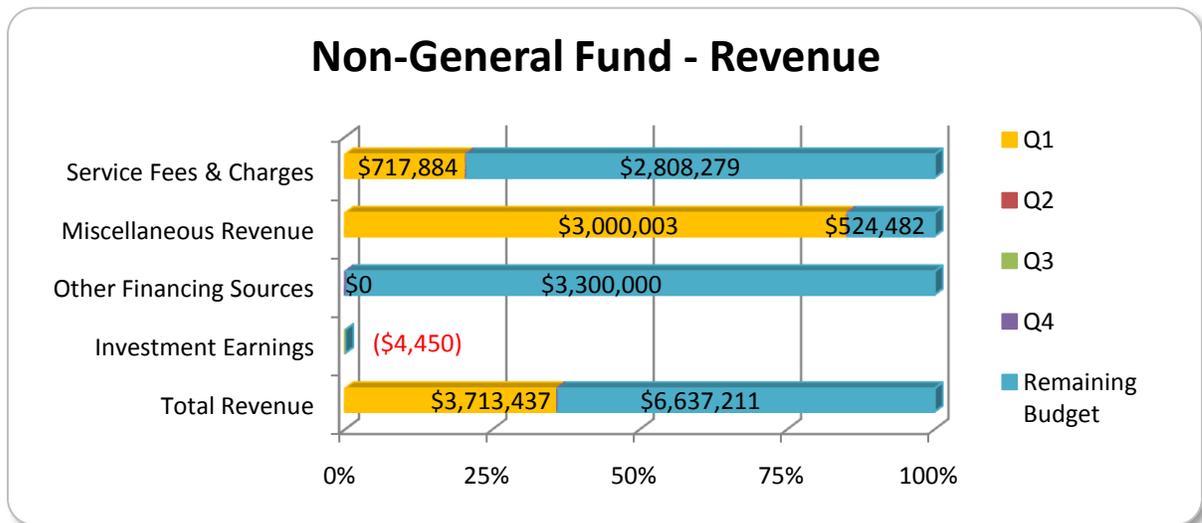
Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

Non-General Fund Analysis



- The non-general fund revenue for PFM is estimated to be **\$10,350,648** for 2011, which is **72.3%** of the total budgeted revenue (**\$14,318,429**) for PFM.
- The main sources of non-general fund revenue for PFM are: bond proceeds, parking fees, contributions and donations for the construction of Huntington Park, and investment earnings on the bond proceeds for the New Courthouse.



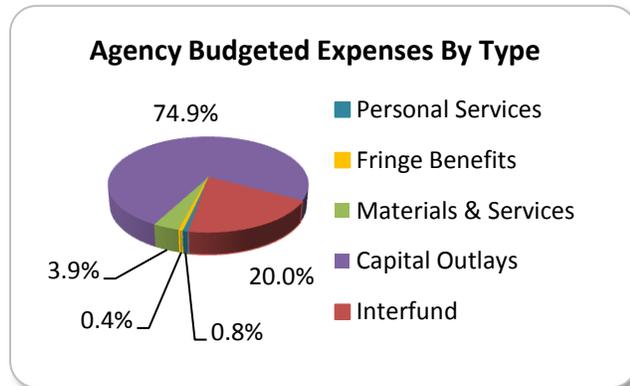
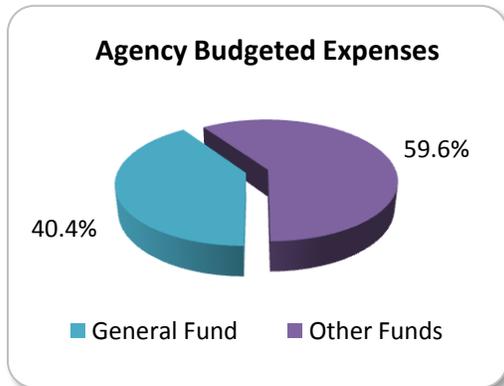
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,949,574	\$20,736,403	\$1,304,711	\$1,114,263	\$25,990,688	\$27,104,951
Current Year Actuals	\$3,713,437				\$3,713,437	\$10,350,648

* Current year total represents revised budget.

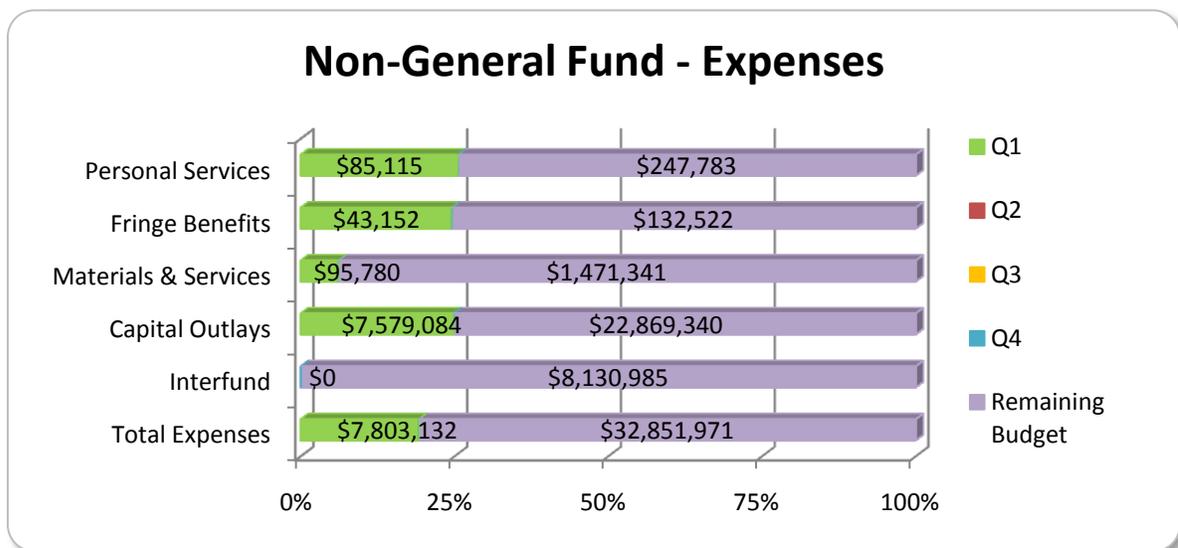
- First quarter revenues of **\$3,713,437** represent **35.9%** of the budgeted amount for the year.
- The amount collected in Miscellaneous Revenue during the 1st quarter includes \$3,000,000 from Franklin County Stadium Inc. that will be used to pay down a portion of the interfund loan that was made from the General Fund to the Stadium Construction Fund (Fund 4050).

- The amount budgeted within Other Finance Sources represents the estimated proceeds from the sale of Cooper Stadium.
- Within Investment Earnings, the negative amount from the 1st quarter is related to the transfers for the interest on vendor payments held in retainage. The investment earnings from the 1st quarter will be credited to the respective bond funds later in the year.

Non-General Fund Analysis



- The non-general fund expenditure budget for PFM is estimated to be **\$40,655,103** for 2011, which is **59.6%** of the total budgeted expenditures (**\$68,229,105**) for PFM.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$14,215,040	\$12,479,895	\$11,672,348	\$19,483,151	\$14,215,040	\$57,850,434
Current Year Actuals	\$7,803,132				\$7,803,132	\$40,655,103

* Current year total represents revised budget.

- First quarter expenditures of **\$7,803,132** represent **19.2%** of the budgeted amount for the year.
- PFM expended \$95,780 within Materials & Services during the 1st quarter, which represents 6.1% of the 2011 budgeted amount. The most significant item budgeted within Materials & Services is the payment of property taxes out of the Parking Facilities Fund (total of \$678,376), which will not be made until the 4th quarter.
- Of the \$7,579,084 expended within Capital Outlays during the 1st quarter, \$5,020,437 or 66.2% was associated with the New Courthouse and Group A projects, \$2,389,104 or 31.6% was associated with the construction of the New Animal Shelter, and \$144,328 or 1.9% was associated with the

implementation of the Energy Conservation Measures.

- Of the \$8,130,985 budgeted within the Interfund category, \$6,824,486 or 83.9% is associated with the repayment of the interfund loan from the General Fund to the Stadium Construction Fund (Fund 4050), \$1,006,500 or 12.4% is associated with the Debt Service Payments out of the Parking Facilities Fund (Fund 1002) for the JDC Garage that will be made in the 2nd and 4th quarters, and \$300,000 or 3.7% in the New Building Fund (Fund 4049) that will be transferred to the Bond Retirement Fund to pay down the associated debt service for the New Courthouse.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$76,823	\$85,115	110.8%
2nd Quarter	\$76,823		
3rd Quarter	\$89,626		
4th Quarter	\$89,626		
Total	\$332,898	\$85,115	25.6%

- The amount of Expenditures within Personal Services during the 1st quarter included termination payouts of \$7,573 that occurred in January due to retirements. Excluding that payment, Personal Services would have been \$77,542, or 100.9% of the Agency Budget in the 1st quarter. The remaining overage of \$719 is due to the amount of overtime that was utilized during the 1st quarter, which was 51.8% of the amount budgeted in 2011. OMB will continue to monitor these expenses to determine if a transfer of appropriations from other budget categories or non-general fund supplemental appropriations will be required as part of the Omnibus Termination and Wellness Resolution at the end of the year.
- The only Non-General Fund expenditures for Personal Services occur in the Parking Facilities Fund (Fund 1002). In 2011, only 11.20 out of 264.63 FTEs within PFM were budgeted out of the Parking Facilities Fund.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.
- Resolution No. 0055-11 authorized decreases of appropriations in the amount of \$87,375 in the New Building Fund (Fund 4049) and \$49,959 in the New Animal Shelter Fund (Fund 4054) to align the 2011 appropriations with the amended certificate of estimated resources.
- Resolution No. 0096-11 authorized supplemental appropriations in the amount of \$100,000 in the Permanent Improvement Fund (Fund 4041), \$13,254 in the Stadium Construction Fund (Fund 4050), and \$144,328 in the ECM Capital Fund (Fund 4056) to support various capital maintenance projects. The supplemental appropriations were included as part of the resolution approving the 2011-2015 Five-Year Capital Improvement Plan.

Pending

- 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 0237-11 on April 12, 2011).

Not Recommended

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

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.