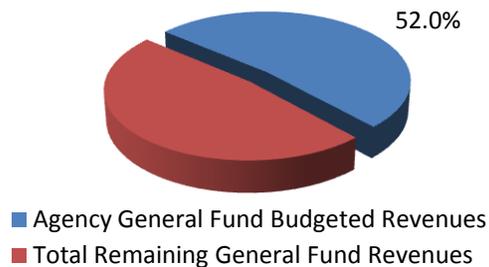
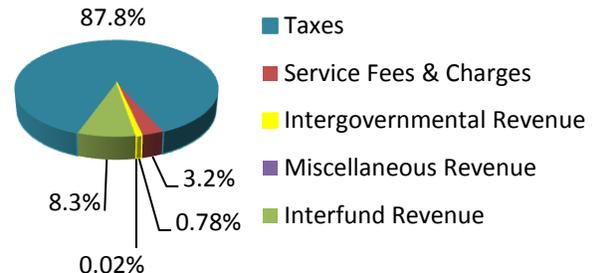


General Fund Analysis

Share of Total County Revenue

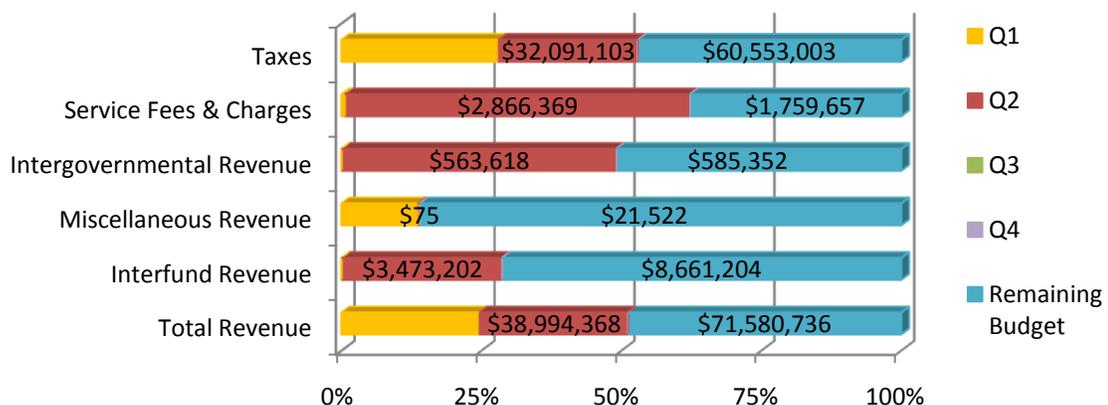


Agency Budgeted Revenues By Source



- 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	\$66,256,710	\$143,003,586
Current Year Actuals	\$36,054,298	\$38,994,368			\$75,048,666	\$146,629,402

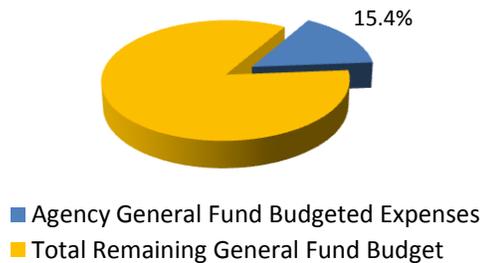
* Current year total represents revised budget.

- Second quarter revenues of **\$38,994,368** represent **26.6%** of the budgeted amount for the year. YTD revenues of **\$75,048,666** represent **51.2%** of the budgeted amount for the year.
- Of the \$38,994,368 in revenue received during the 2nd quarter, \$32,091,103 or 82.3% was collected from the sales tax.

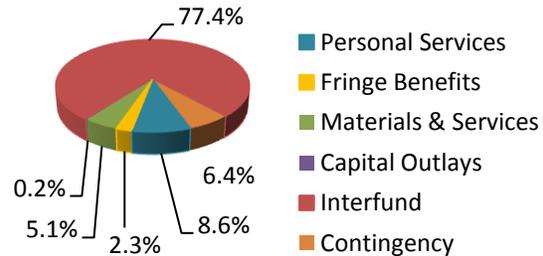
- Of the \$2,866,369 within Service Fees & Charges that was collected during the 2nd quarter, \$2,864,412 or 99.9% of the amount was associated with payments made by Non-General Fund agencies for the cost allocation plan.
- The amount in Intergovernmental Revenue represents the federal subsidy associated with the county's issuance of Build America Bonds and Recovery Zone Economic Development Bonds in 2010. The remaining amount will be received in the 4th quarter.
- Within Miscellaneous Revenue, 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.
- Of the \$3,473,202 in Interfund Revenue that was received during the 2nd quarter, \$3,000,000 or 86.4% was associated with the partial repayment of the interfund loan initially made from the General Fund to the Stadium Construction Fund (Fund 4050) and \$473,202 or 13.6% associated with the partial repayment of the interfund loan initially made from the General Fund to the Public Assistance Fund (Fund 2012) for the JFS document imaging system.

General Fund Analysis

Share of Total County Expenses

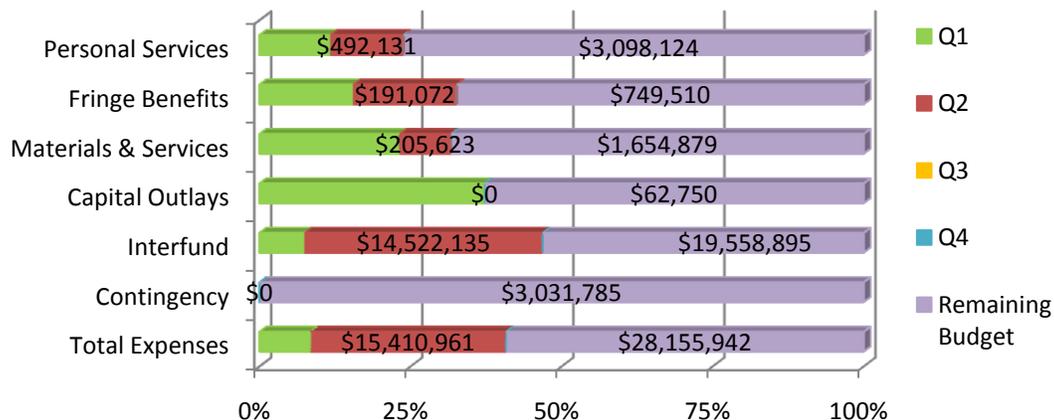


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Commissioners Office are estimated to be **\$47,572,737** for 2011, which is **15.4%** 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	\$15,531,350	\$38,581,437
Current Year Actuals	\$4,005,834	\$15,410,961			\$19,416,795	\$47,572,737

* Current year total represents revised budget.

- Second quarter expenditures of **\$15,410,961** represent **32.4%** of the budgeted amount for the year. YTD expenditures of **\$19,416,795** represent **40.8%** 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 or 2nd quarters.
- Within Materials and Services, \$205,623 or 8.5% the budgeted amount was expended during the 1st quarter. Of the amount remaining, \$1,044,231 is related to a one-time payment that will be made in

the 3rd 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 2010.

- No expenditures were made from Capital Outlays during the 2nd quarter. 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, \$14,522,135 or 39.4% of the budgeted amount was expended during the 2nd quarter. Of this amount, \$9,452,682 or 65.1% was associated with the County's June 1 debt service payment, \$1,578,154 or 10.9% was associated with the operating subsidy to Animal Control, \$1,256,114 or 8.6% was associated with the monthly mandated share payments to JFS, and \$700,000 or 4.8% was associated with the transfer to the County Engineer for the Stormwater Management Program.
- Of the \$19,558,895 remaining within the Interfund category, \$12,993,318 or 66.4% is associated with the various General Fund debt service transfers scheduled for the 4th quarter.
- 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, two transfers from Contingency in the amount of \$1,800,000 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	\$492,131	103.1%
3rd Quarter	\$556,854		
4th Quarter	\$2,556,854		
Total	\$4,068,314	\$970,190	23.8%

- The variance in the 2nd quarter is due to budgeted vacancy savings not being achieved. 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.
- 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.
- Resolution No. 332-11 authorized a transfer of appropriations in the amount of \$300,000 from the Commissioners Contingency to Community Partnerships to support the contract with the Columbus Board of Health for operation of the Ben Franklin Tuberculosis Clinic. The transfer was necessary to increase the amount of the contract from \$1,500,000 to \$1,800,000.

- Resolution No. 445-11 authorized a transfer of appropriations in the amount of \$1,500,000 from the Commissioners Contingency to the Interfund category of expense to provide an interfund loan to the Veterans Memorial Projects Fund (Fund 4044) to support various building improvements.

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).
- Due to the continuing strength in sales tax collections during the first half of 2011, OMB recommends increasing the sales tax estimate in the 2011 approved budget by \$3.6 million, the same amount estimated for the 2012 Tax Budget. OMB recommends that any further adjustment to the estimate for sales tax collections be made after the 3rd quarter sales tax collections have been received.
- A transfer of appropriations from Contingency to Materials & Services of approximately \$1.3 million and an associated increase in revenue will be required in the 4th quarter to record the 1% administrative fee charged by the State for the collection of the County sales tax. While the County does not receive this revenue, the Auditor of State requires the County to record the revenue and the expenditure associated with the sales tax administrative fee.

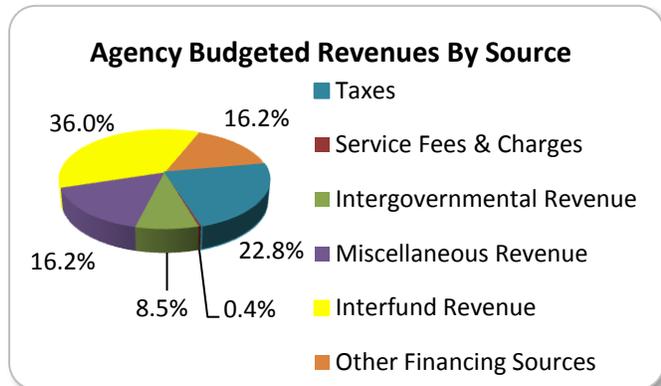
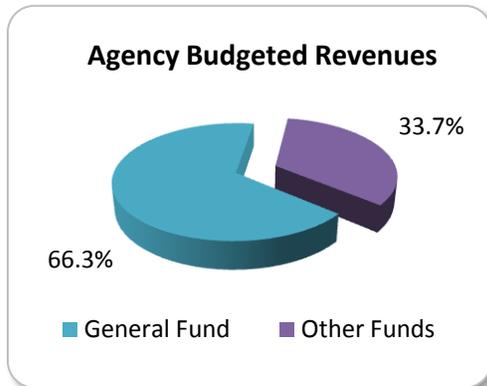
Not Recommended

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

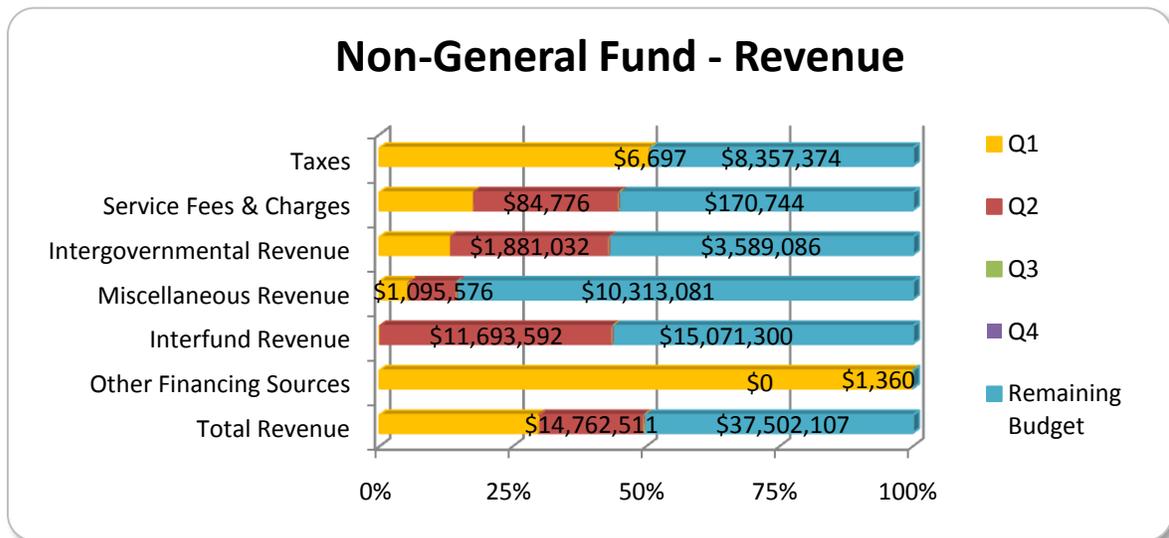
Additional Budget Analysis and Budget Recommendations

- 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 **\$74,441,879** for 2011, which is **33.7%** of the total budgeted revenue (**\$221,071,281**) 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.



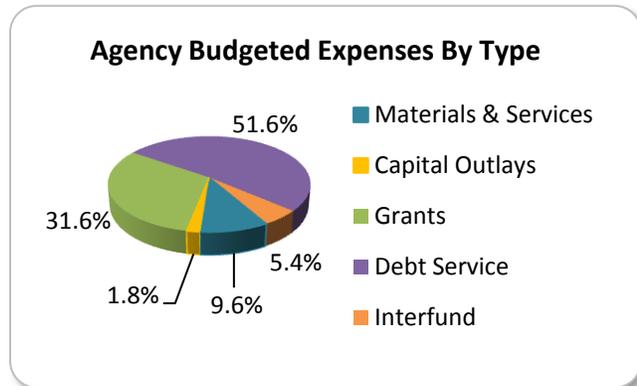
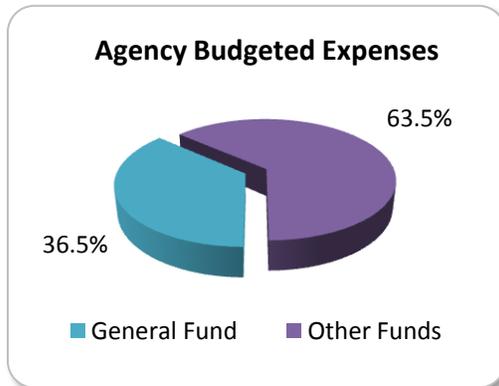
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$25,259,956	\$34,812,166	\$10,664,427	\$19,143,996	\$60,072,122	\$89,880,545
Current Year Actuals	\$22,177,261	\$14,762,511			\$36,939,772	\$74,441,879

* Current year total represents revised budget.

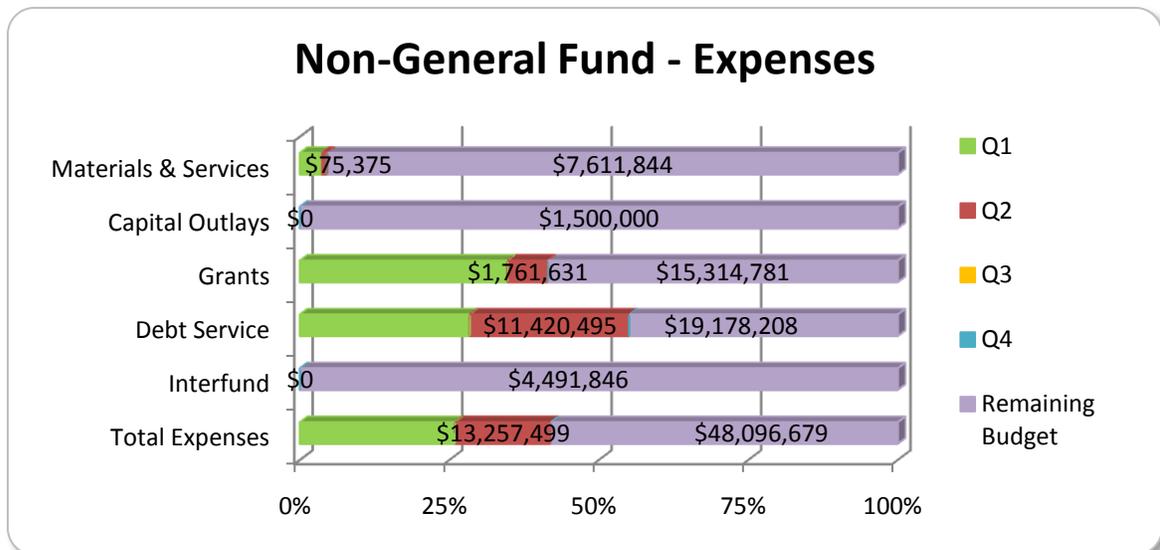
- Second quarter revenues of **\$14,762,511** represent **19.8%** of the budgeted amount for the year. YTD revenues of **\$36,939,772** represent **49.6%** of the budgeted amount for the year.
- Within Taxes, most of the revenue is received during the 1st and 3rd quarters due to the timing of the first 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, \$84,776 or 27.3% of the budgeted amount was collected in the 2nd quarter. This category includes the fees for domestic violence prevention that are charged as part of each marriage license and divorce settlement.
- Of the \$1,881,032 collected within Intergovernmental Revenue during the 2nd quarter, \$1,111,798 or 59.1% was received by the Zoological Park Fund (Fund 2038) and \$769,233 or 40.9% 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, this revenue is not expected to be received.
- Of the \$1,095,576 collected within Miscellaneous Revenue during the 2nd quarter, all was related to payments from other entities to cover the portion of debt service for the bonds issued on their behalf. This includes \$568,520 from Franklin County Stadium Inc., \$232,875 from SWACO, \$205,556 from Children Services, and \$88,625 from Maryhaven.
- Of the \$11,693,592 collected within Interfund Revenue, \$10,193,592 was related to 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, and \$1,500,000 for the receipt of the interfund loan from the General Fund by the Veterans Memorial Projects Fund (Fund 4044).
- No revenue was received within Other Financing Sources during the 2nd quarter. The \$12,023,640 received in the 1st quarter was 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 **\$82,880,487** for 2011, which is **63.5%** of the total budgeted expenditures (**\$130,453,224**) 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	\$35,419,755	\$8,595,601	\$28,807,795	\$62,444,167	\$99,847,563
Current Year Actuals	\$21,526,309	\$13,257,499			\$34,783,808	\$82,880,487

* Current year total represents revised budget.

- Second quarter expenditures of **\$13,257,499** represent **16.0%** of the budgeted amount for the year. YTD expenditures of **\$34,783,808** represent **42.0%** 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 \$75,375 expended within Materials & Services during the 2nd quarter, \$36,916 or 49.0% was related to various Risk Management settlements, \$32,354 or 42.9% was associated with payments related to the Wireless 9-1-1 system, and \$6,105 or 8.1% was associated with the various Auditor and Treasurer fees for the collection of the Zoological Park levy.
- The budgeted amount within Capital Outlays is associated with the Veterans Memorial Projects Fund (Fund 4044) to support various building improvements. No expenditures have been made during the first half of the year since the appropriations were established at the end of June.
- Within Grants, the \$1,761,631 that was expended during the 2nd quarter included \$940,405 or 53.4% 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 \$821,225 or 46.6% 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 \$11,420,495 that was expended in the 2nd quarter was for the payment of the County's June 1 debt service obligations.
- 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, which is not expected to occur in 2011.

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).
- Resolution No. 445-11 authorized supplemental appropriations in the amount of \$1,500,000 in the Veterans Memorial Projects Fund (Fund 4044) to support various building improvements. The revenue to support these appropriations was provided by an interfund loan from the General Fund.

Pending

- A transfer of appropriations in the amount of \$348,251 from the Interfund category to Grants in the Wireless 9-1-1 Fund (Fund 2130) will be required in the 3rd quarter. The transfer is necessary to properly account for the payments to the Sheriff's Office and the Office of Homeland Security & Justice Programs as grant payments rather than as an interfund transfer.
- OMB is currently working with County Administration regarding any potential impacts of the FY 2012-2013 State Budget 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. An amended Certificate of Estimated Resources will be requested when final numbers are provided by the Ohio Department of Taxation.
- OMB is also working with County Administration regarding any potential impacts of the FY 2012-2013 State Budget 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. An amended Certificate of Estimated Resources will be requested when final numbers are provided by the Ohio Department of Taxation.

Not Recommended

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

Additional Budget Analysis and Budget Recommendations

- 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. Based on the results from the pilot program conducted during the 2nd quarter, additional agencies will be added to the process during the year, with full implementation planned for 2012.