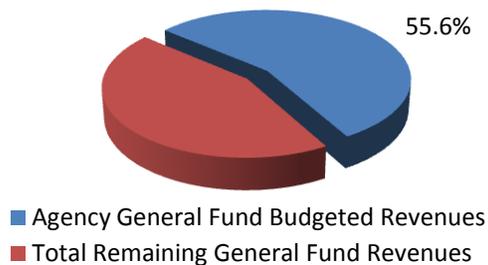
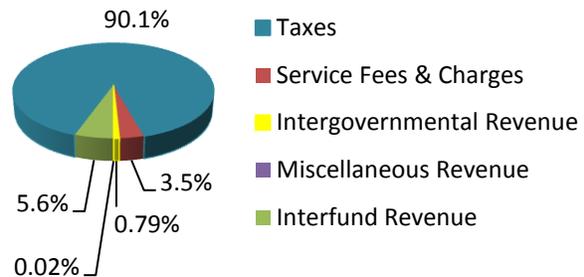


General Fund Analysis

Share of Total County Revenue

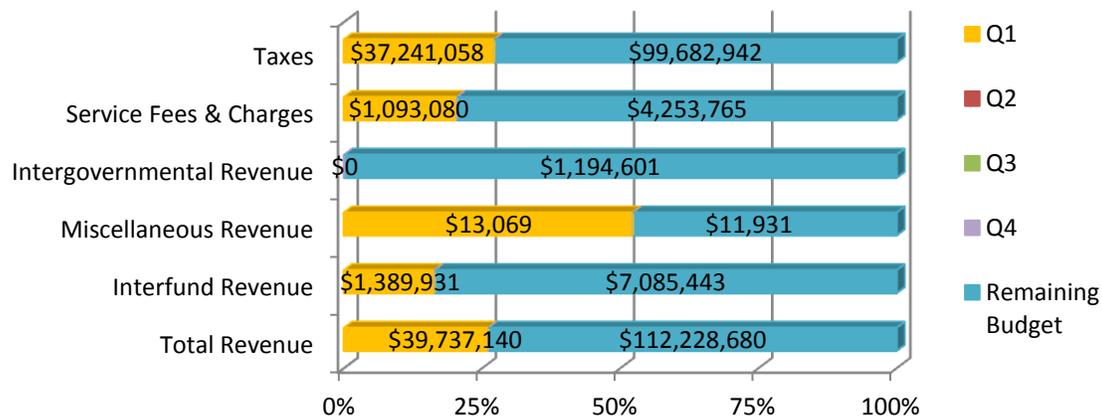


Agency Budgeted Revenues By Source



- The General Fund revenue for the Commissioners' Office is estimated to be **\$151,965,820** for 2012, which is **55.6%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Commissioners' Office are: sales tax collections, 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	\$36,054,298	\$38,994,368	\$35,674,073	\$38,991,953	\$36,054,298	\$149,714,692
Current Year Actuals	\$39,737,140				\$39,737,140	\$151,965,820

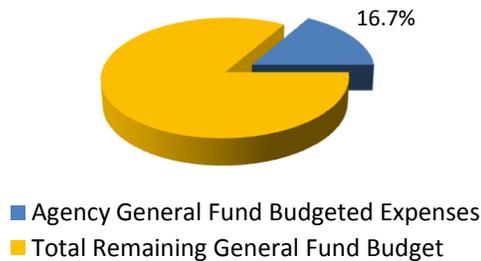
* Current year total represents revised budget.

- First quarter revenues of **\$39,737,140** represent **26.2%** of the budgeted amount for the year.
- Of the \$39,737,140 in revenue received during the 1st quarter, \$37,241,059 or 93.7% was collected from the sales tax. The \$37,241,059 collected from sales tax represents 27.2% of the budget amount, and reflects an increase of 2.1% above current year estimates and an increase of 3.4% from 2011 receipts.

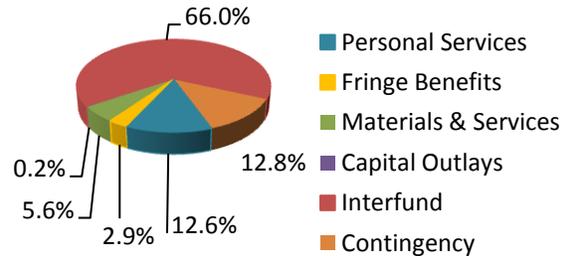
- Of the \$1,093,080 within Service Fees & Charges that was collected during the 1st quarter, \$1,088,431 or 99.6% of the amount was associated with payments made by Non-General Fund agencies for the cost allocation plan.
- Intergovernmental Revenue represents the federal subsidy associated with the county's issuance of Build America Bonds and Recovery Zone Economic Development Bonds in 2010. The revenues within this category will be received in the 2nd and 4th quarters.
- Within Miscellaneous Revenue, all of the revenue budgeted and most of the revenue received is associated with fees expected to be collected from hospital revenue bonds issued through the County Hospital Commission.
- Of the \$1,389,931 in Interfund Revenue that was received during the 1st quarter, \$873,331 or 62.8% was associated with the partial repayment of the interfund loan initially made from the General Fund to the Whims Ditch EMA Fund (Fund 4063), \$280,000 or 20.1% was the repayment of the interfund loan to the Dog and Kennel Fund (Fund 2011) and \$236,601 or 17.0% was 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

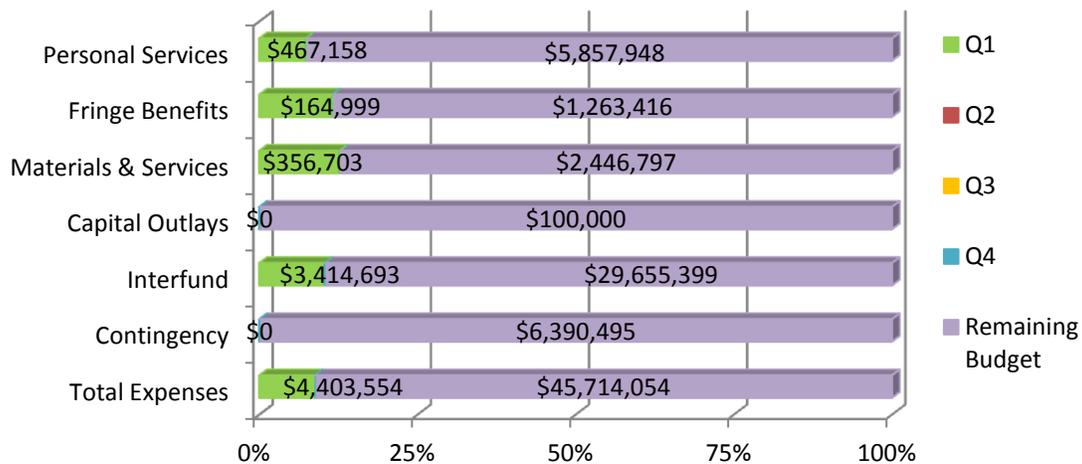


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Commissioners' Office are estimated to be **\$50,117,608** for 2012, which is **16.7%** 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	\$4,005,834	\$15,410,961	\$7,362,428	\$17,540,763	\$4,005,834	\$44,319,986
Current Year Actuals	\$4,403,554				\$4,403,554	\$50,117,608

* Current year total represents revised budget.

- First quarter expenditures of **\$4,403,554** represent **8.8%** of the budgeted amount for the year.
- In addition to the personnel costs within the Commissioners' Office, there is an additional \$4,300,000 in Personal Services and \$689,350 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, \$356,703 or 12.7% the budgeted amount was expended during the 1st quarter. Of the amount remaining, \$954,225 is related to a one-time payment that will be made in the 2nd 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 2011.
- Within the Interfund category, \$3,414,693 or 10.3% of the budgeted amount was expended during the 1st quarter. Of this amount, \$1,773,609 or 51.9% was associated with the monthly mandated share payments to JFS, \$700,000 or 20.5% with the transfer to the County Engineer for the Stormwater Management Program, \$590,703 or 17.3% with a subsidy payment to Animal Care and Control, and \$250,000 or 7.3% with a subsidy payment to the Child Support Enforcement Agency.
- Of the \$29,655,399 remaining within the Interfund category, \$19,503,092 or 65.8% is associated with the various General Fund debt service transfers scheduled for the 2nd and 4th quarters, \$3,526,391 or 11.9% is associated with the remaining monthly mandated share payments to JFS, \$1,500,000 or 5.1% is associated with the second installment of an interfund loan to the Veterans Memorial Projects Fund (Fund 4044) to support various building improvements, and \$1,489,297 or 5.0% is associated with the remaining subsidy payments to Animal Care and Control.
- 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, four transfers from Contingency in the amount of \$650,250 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	\$467,332	\$467,158	100.0%
2nd Quarter	\$545,221		
3rd Quarter	\$467,332		
4th Quarter	\$4,845,221		
Total	\$6,325,106	\$467,158	7.4%

- The amount of expenditures within Personal Services during the 1st quarter included termination payouts of \$8,339. Excluding these payments, Personal Services would have been \$458,819, or 98.2% of the budgeted amount allocated to the 1st quarter.
- The budgeted amount allocated for the 4th quarter includes \$4.3 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.

Budget Corrective Items

Approved

- Resolution No. 0072-12 authorized a transfer of appropriations in the amount of \$30,000 from the Commissioners' Contingency to the Sheriff's Office to cover the overtime and related costs associated with the 2012 Arnold Classic.
- Resolution No. 0090-12 authorized a transfer of appropriations in the amount of \$340,000 from the Commissioners' Contingency to the Materials & Services category of expense to continue the support of the Drug Addiction and Solicitation Specialty dockets established by the Franklin County Municipal Court.
- Resolution No. 0157-12 authorized a transfer of appropriations in the amount of \$100,000 from the Commissioners' Contingency to the Sheriff's Office to cover the overtime and related costs associated with the security related to 2012 presidential election visits.
- Resolution No. 0162-12 authorized a transfer of appropriations in the amount of \$180,250 from the Commissioners' Contingency to Economic Development & Planning related to the carryover from 2011 to 2012 of a Market Development Grant from the Ohio Department of Natural Resources.
- Resolution No. 0195-12 authorized a transfer of appropriations in the amount of \$61,000 from the Commissioners' Reserves to add a Veterans Benefits Specialist within Veterans Service Commission to be located at the County Complex.

Pending

- A transfer of appropriations from the Commissioners' Contingency to Public Facilities Management in the 2nd quarter will be required to support various capital maintenance projects. The transfer will be included as part of the resolution approving the 2012-2016 Five-Year Capital Improvement Plan.
- A transfer of appropriations in the amount of \$500,000 from the Commissioners' Contingency to the Interfund category of expense will be required to provide an interfund loan to the Child Support Enforcement Fund (Fund 2029) in order for CSEA to meet its current local cash match obligations.

- 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, the Public Transportation Benefit Program (subsidized COTA passes), and costs associated with the County's transition to self-insured status for Workers' Compensation.
- A transfer of appropriations in the amount of \$1,509,709 from the Commissioners' Contingency to various County offices may be required in the 2nd quarter for distribution of a credit related to 2011 actual expenditures falling below the 2011 Approved Budget. The offices that are eligible for the credit along with the respective amounts are:

○ Auditor	\$60,996	○ Domestic	\$122,339
○ Clerk of Courts	\$273,653	○ Engineer	\$100
○ Common Pleas	\$599,338	○ Prosecutor	\$241,035
○ Coroner	\$41,298	○ Recorder	\$180,949
- A transfer of appropriations from the Commissioners' Reserves in the 2nd quarter may be required to various County offices if a salary and wage increase is authorized for non-bargaining employees. It is estimated that a 1% increase would require a transfer of approximately \$800,000 to cover the increase in salaries, wages, and associated fringe benefits.

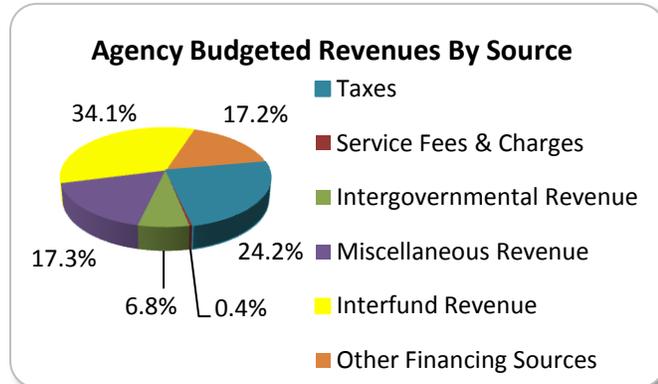
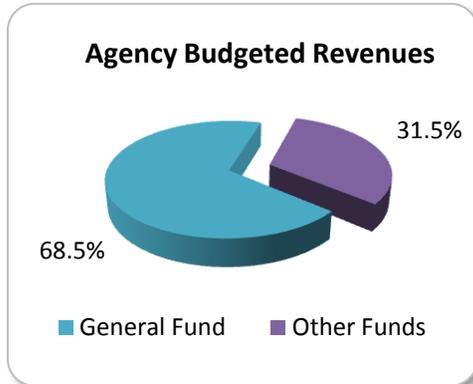
Not Recommended

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

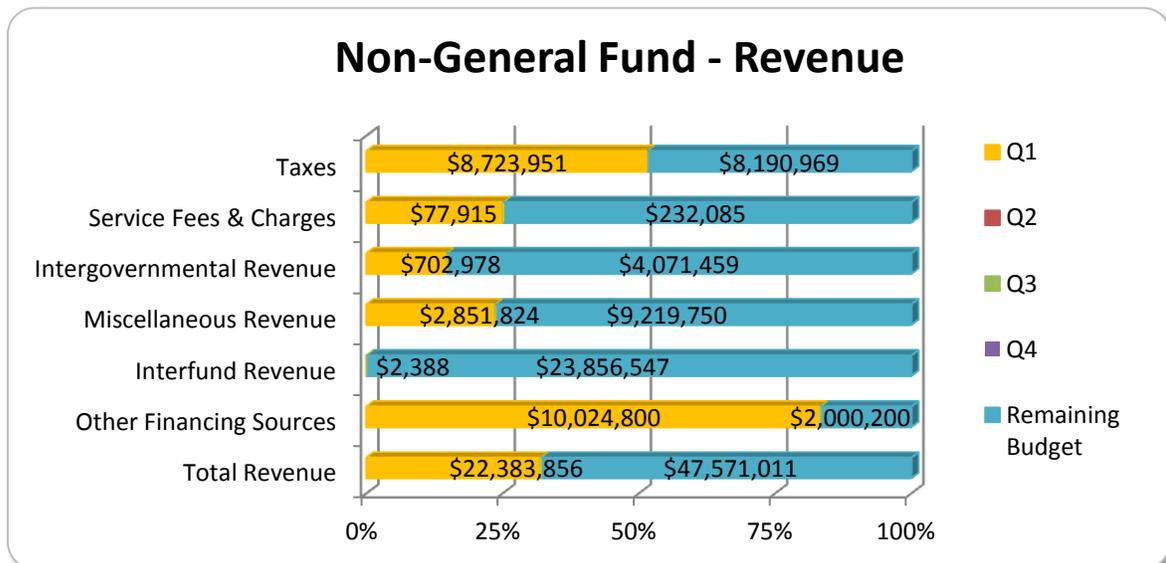
Additional Budget Analysis and Budget Recommendations

- 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 Commissioners' Office is estimated to be **\$69,954,867** for 2012, which is **31.5%** of the total budgeted revenue (**\$221,920,687**) 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.



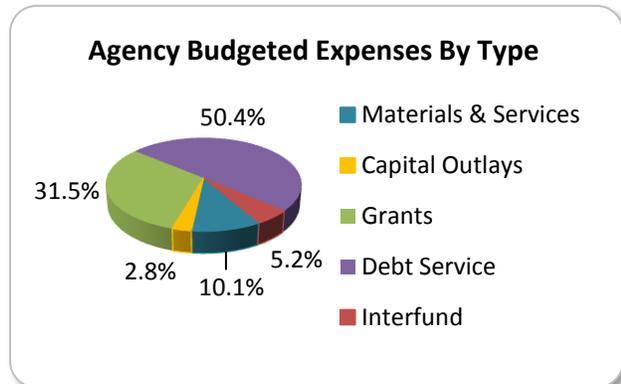
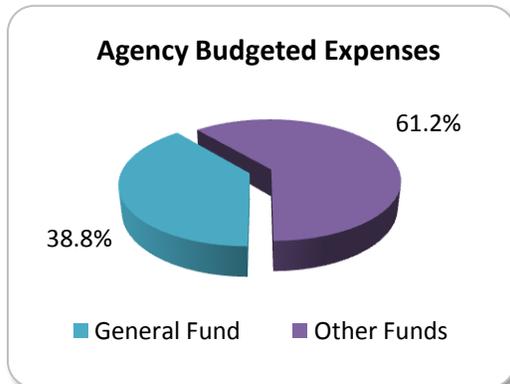
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$22,177,261	\$14,762,511	\$10,679,033	\$18,149,894	\$22,177,261	\$65,768,699
Current Year Actuals	\$22,383,856				\$22,383,856	\$69,954,867

* Current year total represents revised budget.

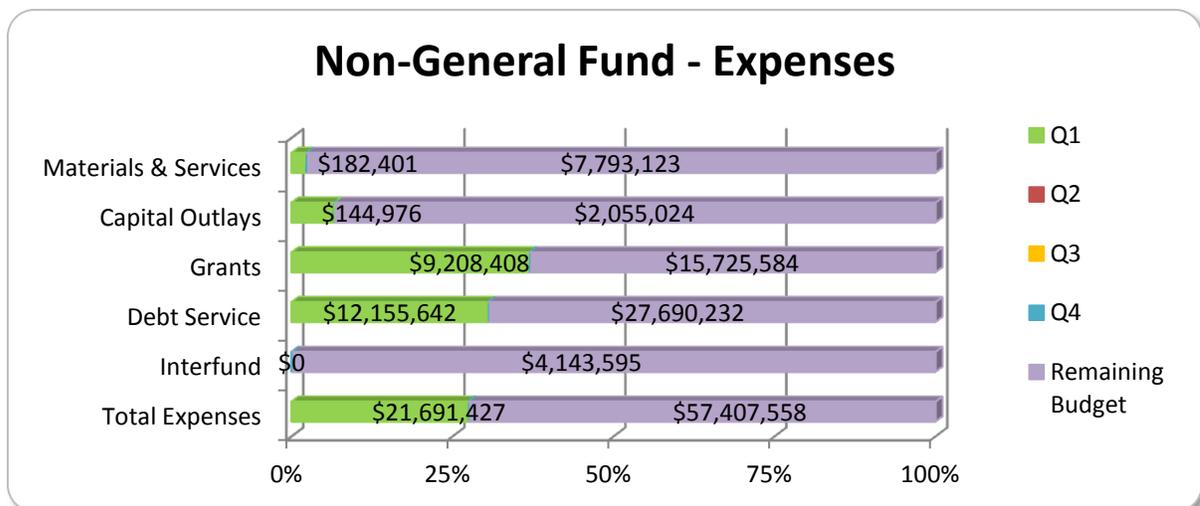
- First quarter revenues of **\$22,383,856** represent **32.0%** of the budgeted amount for the year.
- Within Taxes, most of the revenue is received during the 1st and 3rd quarters due to the timing of the first and second half real estate tax collections for the Zoological Park levy supporting the Columbus Zoo. The \$8,723,951 that was collected during the 1st quarter represents 51.6% of the total budgeted amount.

- Of the \$77,915 collected within Service Fees & Charges, \$60,971 or 78.3% was received in the Domestic Shelter Fund (Fund 2024), which represents the fees for domestic violence prevention that are charged as part of each marriage license and divorce settlement.
- Within Intergovernmental Revenue, all of the \$702,978 collected during the 1st quarter was received by the Wireless 9-1-1 Fund (Fund 2130).
- Within Miscellaneous Revenue, \$7,009,635 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 2012, no revenue is expected to be received. Of the \$2,851,824 collected during the 1st quarter, \$2,567,645 or 90.0% was from rent payments received from Franklin County Stadium Inc. to cover the debt service on Huntington Park.
- 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.
- Within Other Financing Sources, the \$10,024,800 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 Commissioners' Office is estimated to be **\$79,098,985** for 2012, which is **61.2%** of the total budgeted expenditures (**\$129,216,593**) for the Commissioners' Office.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$21,526,309	\$13,257,499	\$8,899,473	\$21,426,726	\$21,526,309	\$65,110,007
Current Year Actuals	\$21,691,427				\$21,691,427	\$79,098,985

* Current year total represents revised budget.

- First quarter expenditures of **\$21,691,427** represent **27.4%** of the budgeted amount for the year.
- Within Materials & Services, **\$7,009,635** 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 2012. Of the **\$182,401** expended during the 1st quarter, **\$143,840** or **78.9%** was associated with the various Auditor and Treasurer fees for the collection of the Zoological Park levy, and **\$32,484** or **17.8%** was related to various countywide charges related to the Wireless 9-1-1 system.
- The expenditures and remaining budget within Capital Outlays are associated with the Veterans Memorial Projects Fund (Fund 4044) to support various building improvements.

- Within Grants, the Commissioners expended \$9,208,408 or 36.9% of the budgeted amount during the 1st quarter. Of this amount, \$8,581,178 or 93.2% 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 \$482,380 or 5.2% 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 \$12,155,642 that was expended in the 1st quarter was for the repayment of the notes issued in 2011 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 \$86,463 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

- A request will be approved in the 2nd quarter (Resolution No. 0312-12 on April 17th) that will provide a cash advance in the amount of \$2,338,000 from the Workers' Compensation Fund (Fund 6061) to the Workers' Compensation Revolving Fund (Fund 8251) for the payment of County's 2011 retrospective claims costs. It is expected that the cash advance will be repaid before the end of the 3rd quarter.
- A request has been made to increase the mileage reimbursement rate in the 2012 Travel Policy from 50 cents per mile to the rate established by the IRS for business purposes (currently at 55.5 cents per mile). Consideration of the request will be made during the 2nd quarter, and any change would require a resolution to amend the Travel Policy.

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.