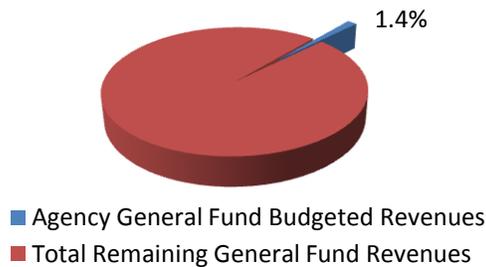
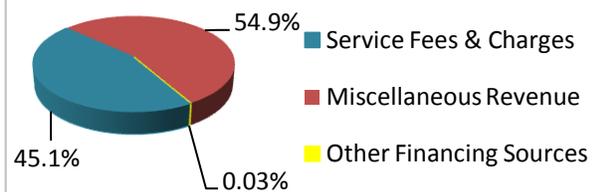


## General Fund Analysis

**Share of Total County Revenue**

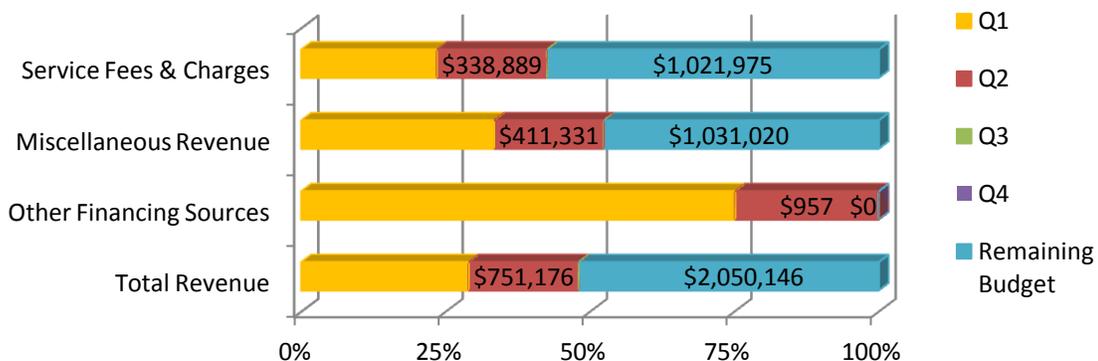


**Agency Budgeted Revenues By Source**



- The General Fund revenue for Public Facilities Management (PFM) is estimated to be **\$3,945,695** for 2012, 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



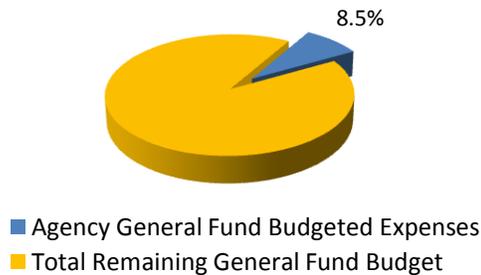
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$931,058	\$1,044,472	\$854,019	\$1,316,130	\$1,975,530	\$4,145,679
Current Year Actuals	\$1,144,373	\$751,176			\$1,895,549	\$3,945,695

\* Current year total represents revised budget.

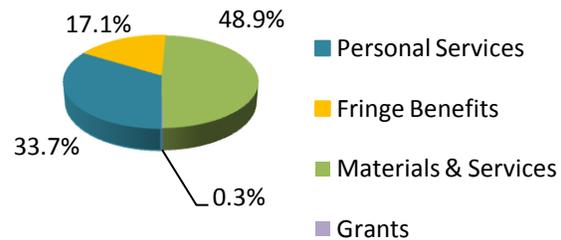
- Second quarter revenues of **\$751,176** represent **19.0%** of the budgeted amount for the year. YTD revenues of **\$1,895,549** represent **48.0%** of the budgeted amount for the year.
- Of the **\$338,889** collected in Service Fees & Charges during the 2<sup>nd</sup> quarter, **\$261,723** or **77.2%** is related to maintenance charges paid by other County agencies.
- Of the **\$411,331** collected in Miscellaneous Revenue during the 2<sup>nd</sup> quarter, **\$351,376** or **85.4%** is related to various rental payments and **\$43,203** or **10.5%** is related to inmate telephone charges.

## General Fund Analysis

**Share of Total County Expenses**

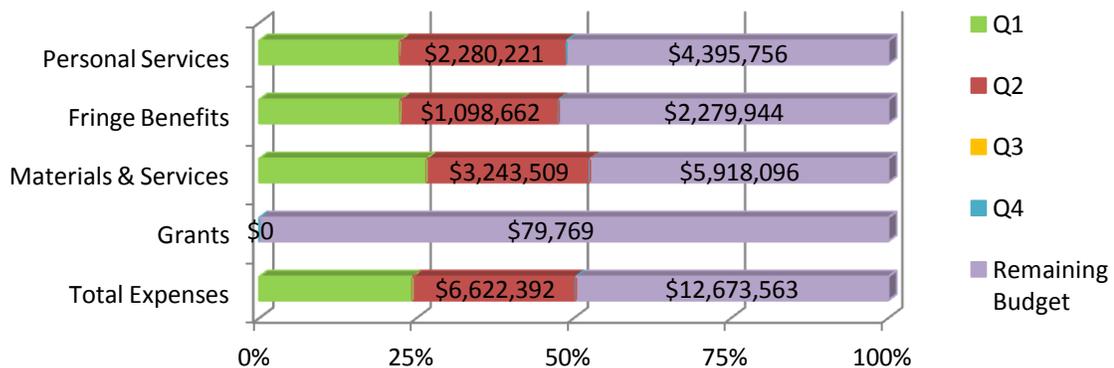


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for PFM are estimated to be \$25,517,537 for 2012, which is 8.5% 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	\$6,077,783	\$6,746,838	\$6,767,767	\$7,632,120	\$12,824,621	\$27,224,508
Current Year Actuals	\$6,221,582	\$6,622,392			\$12,843,974	\$25,517,537

\* Current year total represents revised budget.

- Second quarter expenditures of \$6,622,392 represent 26.0% of the budgeted amount for the year. YTD expenditures of \$12,843,974 represent 50.3% of the budgeted amount for the year.
- PFM expended \$3,243,509 within Materials & Services during the 2<sup>nd</sup> quarter, which represents 26.0% of the 2012 budgeted amount. Of the amount expended in the 2<sup>nd</sup> quarter, \$1,371,328 or 42.3% was for utilities (electricity, natural gas, and water/sewer), \$880,221 or 27.1% was for maintenance and repair, and \$96,768 or 3.0% was for various capital maintenance projects. These expenditures will continue to be monitored throughout 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 3<sup>rd</sup> quarter.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$1,984,506	\$1,923,551	96.9%
2nd Quarter	\$2,315,258	\$2,280,221	98.5%
3rd Quarter	\$1,984,506		
4th Quarter	\$2,315,258		
<b>Total</b>	<b>\$8,599,528</b>	<b>\$4,203,772</b>	<b>48.9%</b>

- There were thirteen pay periods as of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. The actual expenditures within Personal Services during the first half of the year are slightly below budget. This is due to PFM running slightly above the 9.0% vacancy rate that was included in the 2012 approved budget. The amount of expenditures within Personal Services during the first half of the year included \$81,884 in overtime and \$93,854 in termination payouts.

### Budget Corrective Items

#### Approved

- Resolution No. 0401-12 authorized a transfer of appropriations in the amount of \$1,076,500 from the Commissioners' Contingency to support various capital maintenance projects. The transfer was included as part of the resolution approving the 2012-2016 Five-Year Capital Improvement Plan.
- Resolution No. 0411-12 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$802,520 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for PFM was \$35,171.
- A revenue estimate increase of \$1,500,000 was certified by the Budget Commission in the 2<sup>nd</sup> quarter to reflect the revenue associated with the maintenance charges paid by other County agencies.

#### Pending

- A transfer of appropriations from Commissioners' Contingency to PFM will be required to cover a potential shortfall in Materials & Services due to additional maintenance charges that will be reimbursed by non-general fund agencies, as well as contractual increases that were above the amounts anticipated during the 2012 budget process. OMB will work with PFM to monitor the situation and any adjustment would likely not be made until the 4<sup>th</sup> quarter.

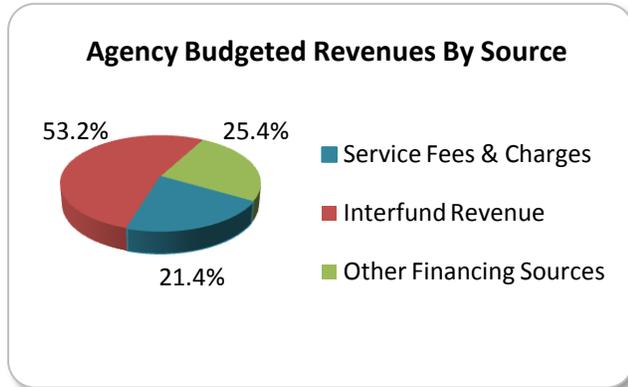
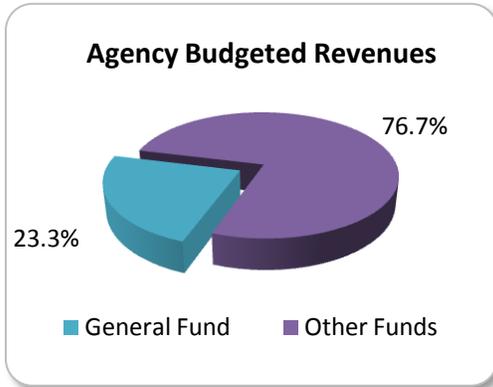
#### Not Recommended

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

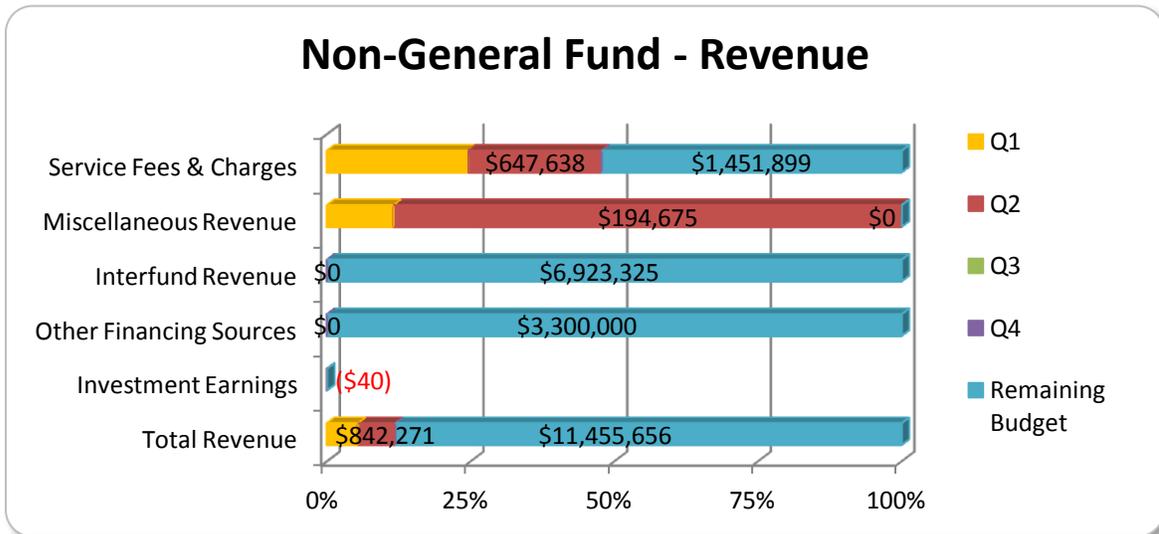
### Additional Budget Analysis and Budget Recommendations

- 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 **\$13,005,852** for 2012, which is **76.7%** of the total budgeted revenue (**\$16,951,547**) 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.



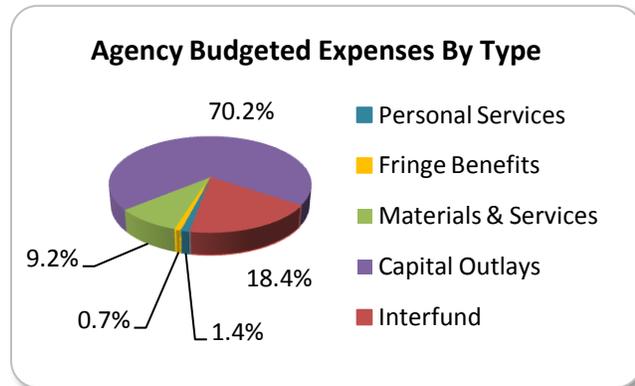
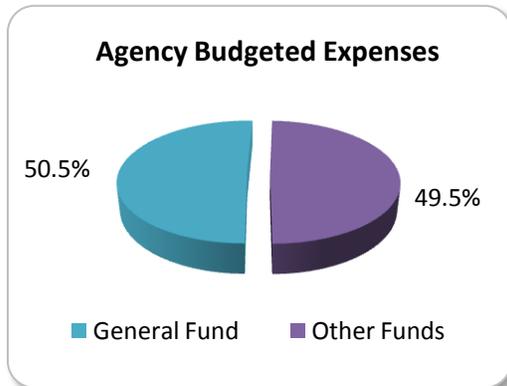
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$3,713,437	\$1,224,967	\$1,028,009	\$1,937,674	\$4,938,404	\$7,904,087
Current Year Actuals	\$707,925	\$842,271			\$1,550,196	\$13,005,852

\* Current year total represents revised budget.

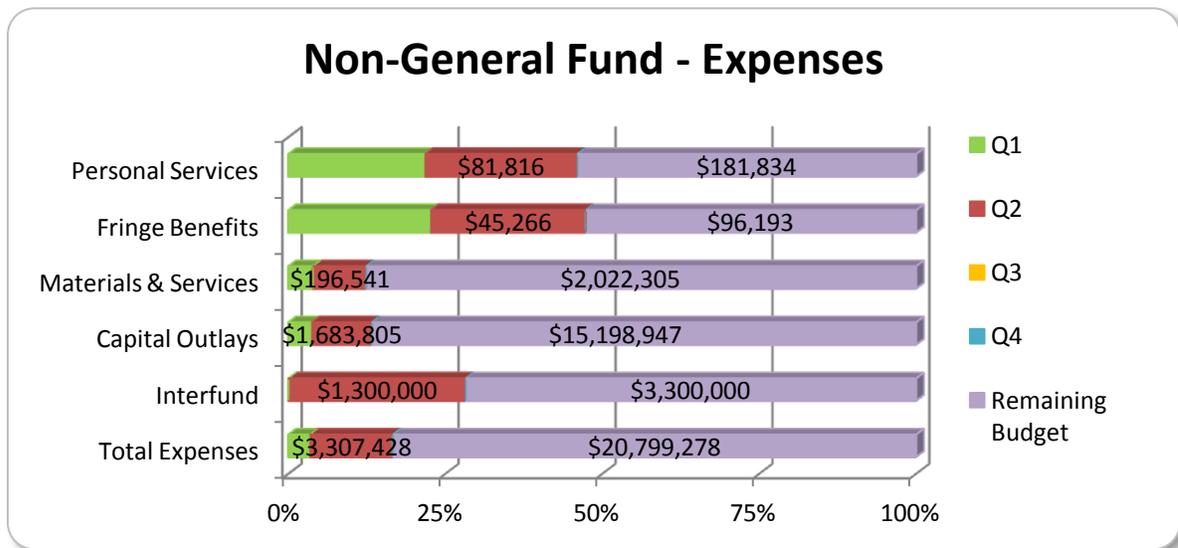
- Second quarter revenues of **\$842,271** represent **6.5%** of the budgeted amount for the year. YTD revenues of **\$1,550,196** represent **11.9%** of the budgeted amount for the year.

- Of the \$647,638 collected within Service Fees & Charges, \$607,787 or 93.8% was received in the Parking Facilities Fund (Fund 1002) and the remaining \$39,851 or 6.2% was received by the Telecommunications Fund (Fund 6062).
- The amount in Interfund Revenue supports the supplemental appropriations in the Hall of Justice Renovation Fund (\$3,500,000) and the Permanent Improvement Fund (\$3,423,325). These projects are expected to be financed through the issuance of bonds. In the event that cash is required before the bonds are issued, an advance will be made from the General Fund. The General Fund would then be reimbursed for any advances made once the bonds are issued.
- The amount budgeted within Other Finance Sources represents the estimated proceeds from the sale of Cooper Stadium. The actual proceeds to be received will be \$3,425,000, and the revenue estimate will be updated in the 3<sup>rd</sup> quarter upon the closing of the sale.
- Within Investment Earnings, the negative amount is related to the transfers for the interest on vendor payments held in retainage. The investment earnings 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 **\$24,964,330** for 2012, which is **49.5%** of the total budgeted expenditures (**\$50,481,867**) for PFM.



	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	\$7,803,132	\$8,826,397	\$4,659,129	\$5,196,936	\$16,629,529	\$26,485,594
Current Year Actuals	\$857,624	\$3,307,428			\$4,165,052	\$24,964,330

\* Current year total represents revised budget.

- Second quarter expenditures of **\$3,307,428** represent **13.3%** of the budgeted amount for the year. YTD expenditures of **\$4,165,052** represent **16.7%** of the budgeted amount for the year.
- PFM expended \$286,728 within Materials & Services during the first half of the year, which represents 12.4% of the 2012 budgeted amount. The most significant items budgeted within Materials & Services are a repair project at the JDC garage to address water infiltration (total of \$700,000) and the payment of property taxes (total of \$522,172). The expenditures from both of these items will be made out of the Parking Facilities Fund during the second half of the year.

- Of the \$1,683,805 expended within Capital Outlays during the 2<sup>nd</sup> quarter:
  - \$449,859 or 26.7% was for the New Courthouse and Group A projects (Fund 4049).
  - \$419,516 or 24.9% was for the rehabilitation of the Hall of Justice (Fund 4061),
  - \$385,342 or 22.9% was for the upgrade of the telephone and voice mail system (Fund 6062),
  - \$339,356 or 20.2% was for the construction of the New Animal Shelter (Fund 4054),
  - \$89,731 or 5.3% was associated with the Permanent Improvement Fund (Fund 4041).

Except for the rehabilitation of the Hall of Justice, it is expected that all remaining appropriations for these capital projects will be expended by the end of the year.

- Of the \$1,300,000 expended within the Interfund category, \$800,000 or 61.5% is from the New Animal Shelter Fund (Fund 4054) and \$500,000 or 38.5% is from the New Building Fund (Fund 4049). The amounts were transferred to the Bond Retirement Fund and utilized to pay a portion of the debt service for the respective projects. The remaining \$3,300,000 is associated with the repayment of the interfund loan from the General Fund to the Stadium Construction Fund (Fund 4050) that will be repaid upon the completion of the sale of Cooper Stadium during the 3<sup>rd</sup> quarter.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$77,783	\$73,410	94.4%
2nd Quarter	\$90,747	\$81,816	90.2%
3rd Quarter	\$77,783		
4th Quarter	\$90,747		
<b>Total</b>	<b>\$337,060</b>	<b>\$155,226</b>	<b>46.1%</b>

- There were thirteen pay periods as of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. The only Non-General Fund expenditures for Personal Services occur in the Parking Facilities Fund (Fund 1002).

### Budget Corrective Items

#### Approved

- Resolution No. 0046-12 authorized supplemental appropriations in the amount of \$283,000 in the Permanent Improvement Fund (Fund 4041) to support various capital maintenance projects, including the replacement of the chillers at Memorial Hall, the relocation of the Law Library, and the replacement of equipment in the cafeteria.
- Resolution No. 0401-12 authorized supplemental appropriations in the amount of \$3,500,000 from the Hall of Justice Renovation Fund (Fund 4061) to support the start of the second phase of the renovation project; and \$3,423,325 from the Permanent Improvement Fund (Fund 4041) to support various capital maintenance projects, including upgrades to the fire protection, locking, and HVAC systems. The supplemental appropriations were included as part of the resolution approving the 2012-2016 Five-Year Capital Improvement Plan.
- Resolution No. 0411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for PFM was \$1,359.

#### Pending

- Supplemental appropriations from Stadium Construction Fund (Fund 4050) will be approved during the 3<sup>rd</sup> quarter (Resolution No. 0527-12 on July 3<sup>rd</sup>) to close out the fund following the sale of Cooper Stadium. In addition to providing \$33,000 in appropriations to support the agency fee paid to the Central Ohio Community Improvement Corporation, the remaining balance of \$92,074 will be appropriated and transferred to the Stadium Debt Service Fund to support future debt service payments.

#### Not Recommended

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

### Additional Budget Analysis and Budget Recommendations

- The Public Defender is in the process of upgrading its phone system. PFM is working with the Public Defender in order to leverage the County's current system and integrate the Public Defender's system into the countywide upgrade of the telephone and voice mail system. Once a solution is identified, both a transfer of General Fund appropriations from the Commissioners' Contingency to the Public Defender and a supplemental appropriation in the PFM Telecommunications Fund (Fund 6062) will be required to support the project.