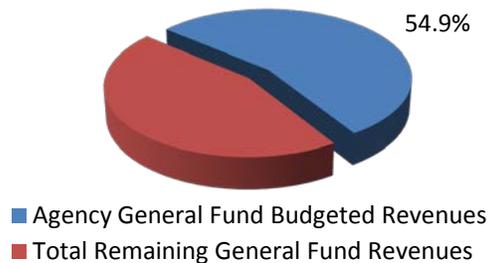
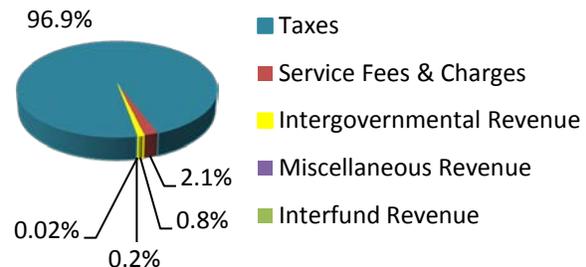


General Fund Analysis

Share of Total County Revenue

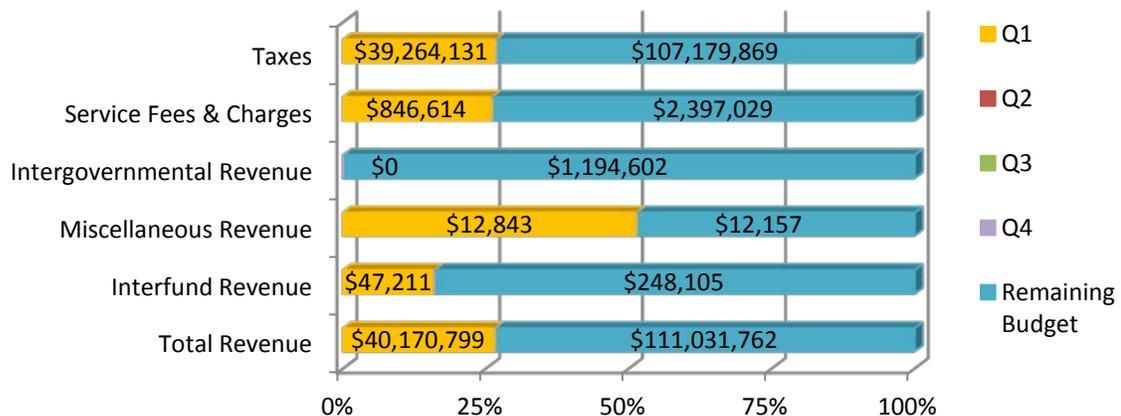


Agency Budgeted Revenues By Source



- The General Fund revenue for the Commissioners' Office is estimated to be \$151,202,560 for 2013, which is 54.9% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Commissioners' 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	\$39,737,141	\$36,911,278	\$40,940,466	\$39,158,383	\$39,737,141	\$156,747,268
Current Year Actuals	\$40,170,799				\$40,170,799	\$151,202,560

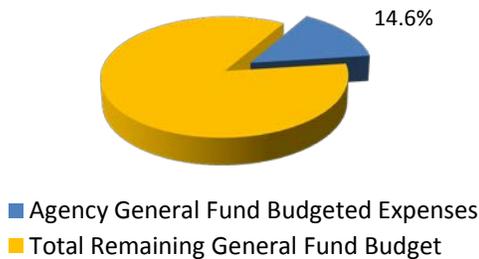
* Current year total represents revised budget.

- First quarter revenues of \$40,170,799 represent 26.6% of the budgeted amount for the year.
- Of the \$39,264,131 in revenue received during the 1st quarter, 100% was collected from the sales tax. The \$39,264,131 collected from sales tax represents 26.8% of the budget amount, and reflects an increase of 2.7% above current year estimates and an increase of 5.4% from 2012 receipts.
- Of the \$846,614 within Service Fees & Charges that was collected during the 1st quarter, \$842,160 or 99.5% of the amount was associated with payments made by non-general fund agencies for the cost allocation plan.

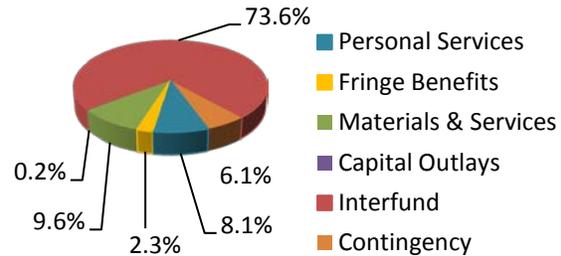
- Intergovernmental Revenue represents the federal subsidy associated with the county's issuance of Build America Bonds and Recovery Zone Economic Development Bonds in 2010. The revenues within this category will be received in the 2nd and 4th quarters. At this time, the payment in the 2nd quarter is expected to be reduced by 8.7% due to the sequestration cuts mandated by the Budget Control Act of 2011.
- 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 \$47,211 in Interfund Revenue that was received during the 1st quarter, \$10,800 was associated with the partial repayment of the interfund loan initially made from the General Fund to Veterans Memorial, and \$36,411 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 capital expenditures incurred for the move to Northland Village.

General Fund Analysis

Share of Total County Expenses

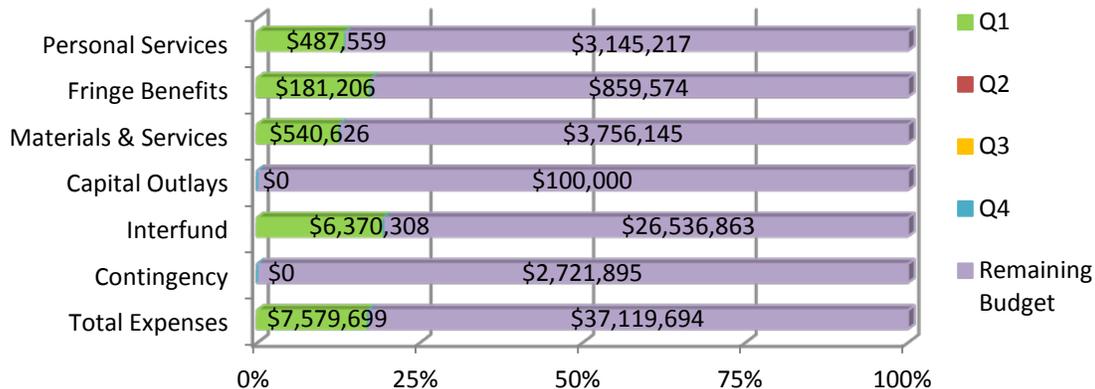


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Commissioners' Office are estimated to be \$44,699,393 for 2013, which is 14.6% 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	\$4,403,554	\$14,098,097	\$3,847,212	\$28,972,643	\$4,403,554	\$51,321,506
Current Year Actuals	\$7,579,699				\$7,579,699	\$44,699,393

* Current year total represents revised budget.

- First quarter expenditures of \$7,579,699 represent 17.0% of the budgeted amount for the year.
- In addition to the personnel costs within the Commissioners' Office, there is an additional \$1,500,000 in Personal Services and \$275,150 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, \$540,626 or 12.6% the budgeted amount was expended during the 1st quarter. Of the amount remaining, \$998,547 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 2012.

- Within the Interfund category, \$6,370,308 or 19.4% of the budgeted amount was expended during the 1st quarter. Of this amount, \$2,703,000 or 42.4% was associated with the transfer to the Hall of Justice Fund, \$1,752,479 or 27.6% with the monthly mandated share payments to JFS, \$826,651 or 13.0% with a subsidy payment to the Child Support Enforcement Agency, \$687,500 or 10.8% with the transfer to the County Engineer for the Stormwater Management Program, and \$339,000 or 5.3% with a subsidy payment to Animal Care and Control.
- Of the \$26,536,863 remaining within the Interfund category, \$19,693,160 or 74.3% is associated with the various General Fund debt service transfers scheduled for the 2nd and 4th quarters, \$3,636,520 or 13.7% is associated with the remaining monthly mandated share payments to JFS, and \$1,661,000 or 6.3% 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, three transfers from Contingency in the amount of \$355,850 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	\$492,179	\$487,559	99.1%
2nd Quarter	\$574,209		
3rd Quarter	\$492,179		
4th Quarter	\$2,074,209		
Total	\$3,632,776	\$487,559	13.4%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget.
- The budgeted amount allocated for the 4th quarter includes \$1.5 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. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Commissioners' Office was \$33,660.
- Resolution No. 0055-13 authorized a transfer of appropriations from the Commissioners' Contingency in the amount of \$100,000 for an agreement with IBM for a workforce training innovation grant.
- Resolution No. 0123-13 authorized a transfer of appropriations from the Commissioners' Contingency and a transfer of cash from the General Fund to the Community & Economic Development Fund in the amount of \$105,850 for the Recycling Assistance Grant Initiative. These grants from the Ohio Department of Natural Resources had originally been budgeted through the General Fund. However, as part of the 2013 budget process, it was determined that this grant program should pass through the Community & Economic Development Fund.
- Resolution 0164-13 authorized a transfer of appropriations from Commissioners' Contingency in the amount of \$150,000 to support a contract with the Columbus Association for the Performing Arts (CAPA) for support of the Columbus Symphony Orchestra.

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 2013-2017 Five-Year Capital Improvement Plan.
- A request for \$340,000 to support continuation of Addiction and Solicitation Specialty Dockets will be considered during the 2nd quarter. The contribution will be provided by the Board of Commissioners to be expensed by the City of Columbus in support of the specialty dockets. A transfer of appropriations from the Commissioners' Contingency to Materials & Services will also be required in order to make the contribution.
- 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.

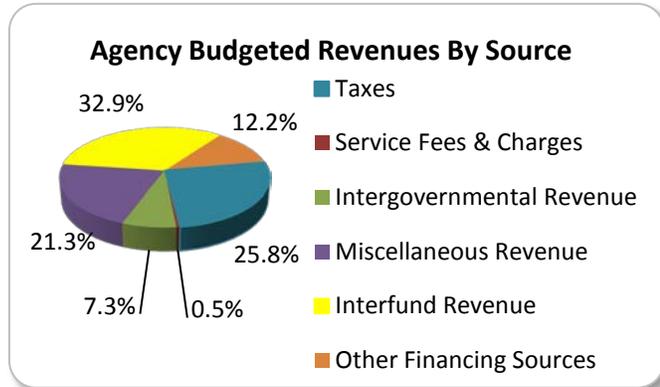
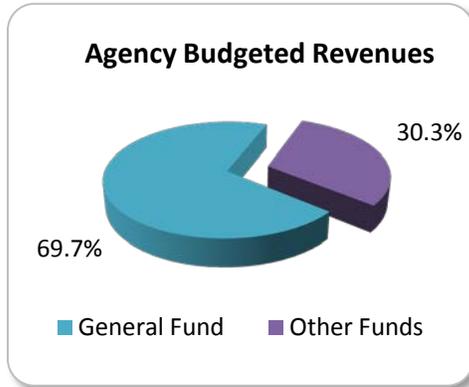
Not Recommended

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

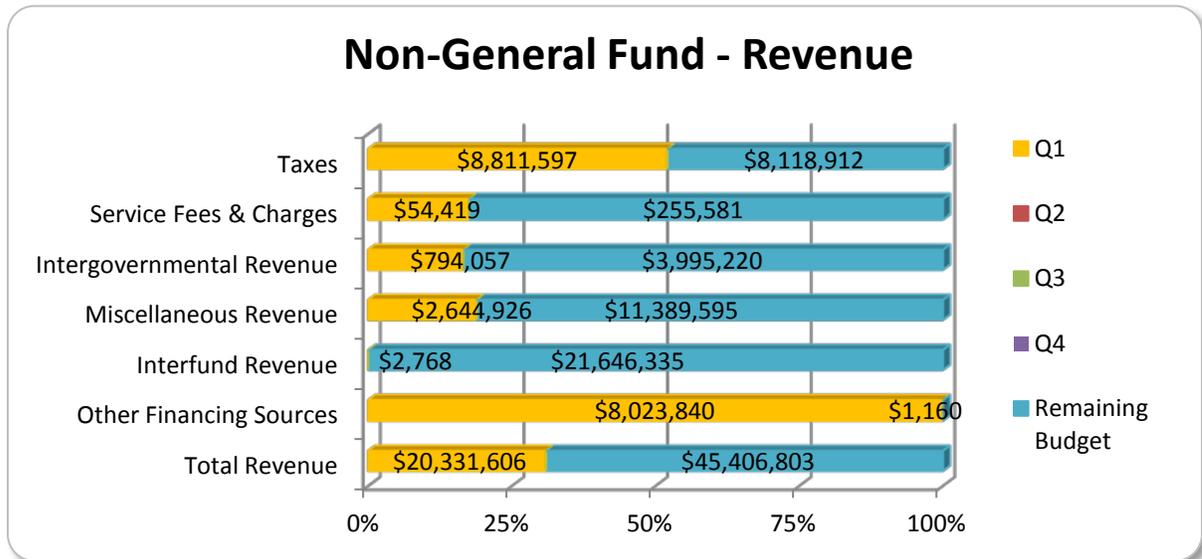
Additional Budget Analysis and Budget Recommendations

- The Commissioners' Office will continue to analyze revenues, expenditures, and county operations 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 \$65,738,409 for 2013, which is 30.3% of the total budgeted revenue (\$216,940,969) for the Commissioners' Office.
- The main sources of non-general fund revenue for the Commissioners' Office are: proceeds from the issuance of bonds, debt service transfers from County offices and other entities, and property tax collections for the Zoological Park levy.



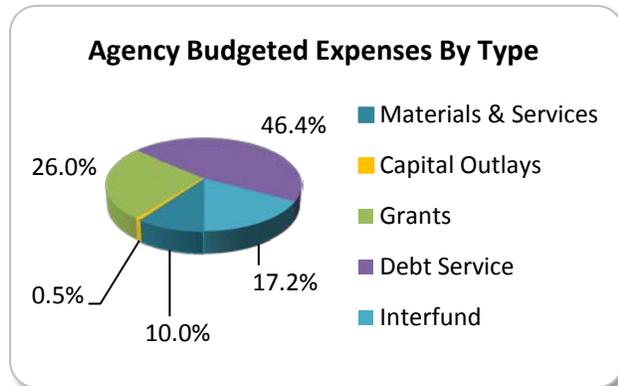
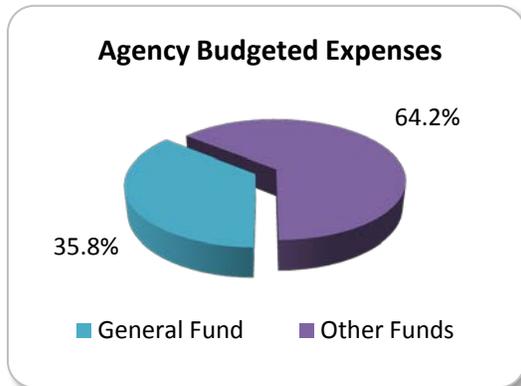
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$22,383,859	\$11,992,079	\$10,119,379	\$27,858,760	\$22,383,859	\$72,354,077
Current Year Actuals	\$20,331,606				\$20,331,606	\$65,738,409

* Current year total represents revised budget.

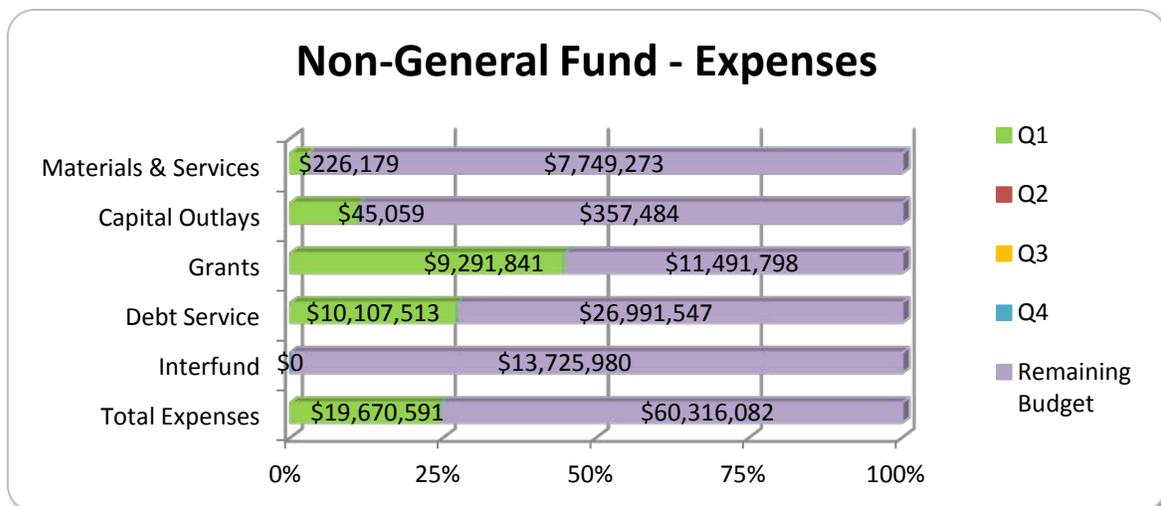
- First quarter revenues of \$20,331,606 represent 30.9% of the budgeted amount for the year.
- Within Taxes, most of the revenue is received during the 1st and 3rd quarters due to the timing of the first and second half real estate tax collections for the Zoological Park levy supporting the Columbus Zoo. The \$8,811,597 that was collected during the 1st quarter represents 52.1% of the total budgeted amount.

- Of the \$54,419 collected within Service Fees & Charges, 100% 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 \$794,057 collected during the 1st quarter was received by the Wireless 9-1-1 Fund (Fund 2130).
- Of the \$2,644,926 collected within Miscellaneous Revenue during the 1st quarter, 100% was from rent payments received from Franklin County Stadium Inc. to cover the debt service on Huntington Park. Within the remaining \$11,389,595, \$7,009,563 or 49.9% 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 2013, no revenue is expected to be received.
- 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 \$8,023,803 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 \$79,986,673 for 2013, which is 64.2% of the total budgeted expenditures (\$124,686,066) for the Commissioners' Office.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$21,691,430	\$11,084,671	\$12,538,021	\$21,242,650	\$21,691,430	\$66,556,772
Current Year Actuals	\$19,670,591				\$19,670,591	\$79,986,673

* Current year total represents revised budget.

- First quarter expenditures of \$19,670,591 represent 24.6% of the budgeted amount for the year.
- Within Materials & Services, \$7,009,536 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 2013. Of the \$226,179 expended during the 1st quarter, \$170,094 or 75.2% was associated with the various Auditor, Treasurer and Delinquent Real Estate Tax Assessment Collection (DRETAC) fees for the collection of the Zoological Park levy, and \$56,085 or 24.8% 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 2012 carryover building improvements and the preliminary stages of the PCB Transformer Extraction project.

- Within Grants, the Commissioners expended \$9,291,841 or 44.7% of the budgeted amount during the 1st quarter. Of this amount, \$8,784,912 or 94.6% 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 \$442,079 or 1.1% 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 \$10,000,000 that was expended in the 1st quarter was for the repayment of the notes issued in 2012 for Huntington Park.
- The budgeted amount within the Interfund category includes \$3,643,595 in the Stadium Pledge Fund (Fund 1006) which provides the backstop for the debt issued for Huntington Park, and \$10,082,384 in the Hotel Pledge Fund (Fund 1007) which provides the backstop for the debt issued for the New Downtown Hilton Hotel. No expenditures from these appropriation items are expected to be made in 2013.

Non-General Fund Analysis

Budget Corrective Items

Approved

- Resolution No. 0069-13 authorized non-general fund supplemental appropriations for the Veterans Memorial Project Fund, in the amount of \$402,543.

Pending

- A request will be approved in the 2nd quarter (Resolution No. 0258-13 on April 2nd) that will provide a cash advance in the amount of \$1,581,000 from the Workers' Compensation Fund (Fund 6061) to the Workers' Compensation Revolving Fund (Fund 8251) for the payment of the County's 2011 retrospective claims costs. It is expected that the cash advance will be repaid before the end of the 3rd quarter.

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 revenues, expenditures, and county operations throughout the year in order to identify other opportunities for budget savings and organizational performance improvements.