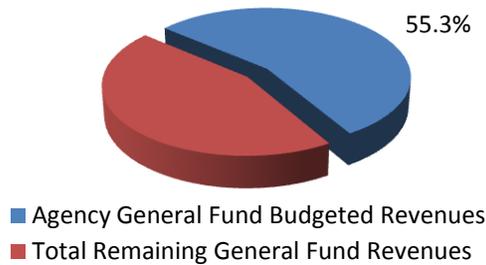
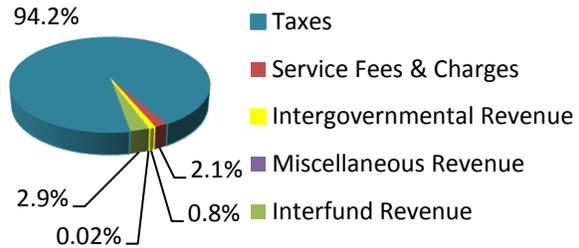


General Fund Analysis

Share of Total County Revenue

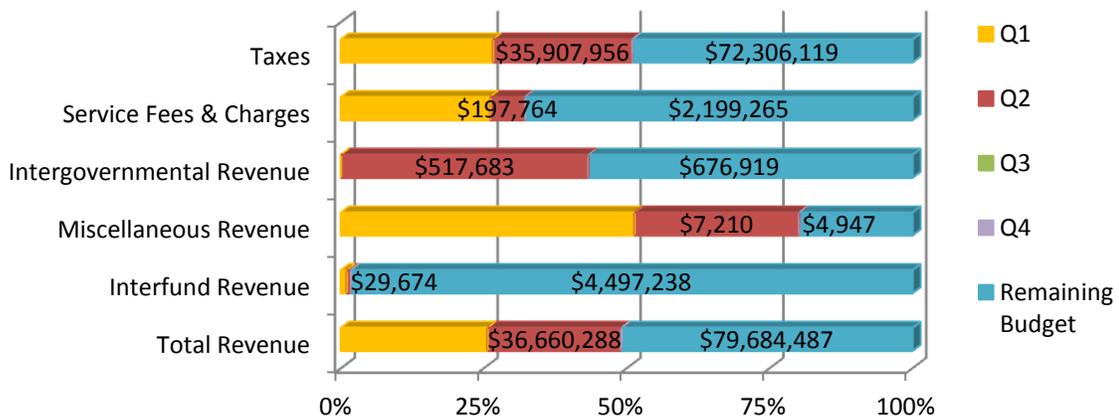


Agency Budgeted Revenues By Source



- The General Fund revenue for the Commissioners' Office is estimated to be **\$156,515,573** for 2013, which is **55.3%** 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	\$76,648,419	\$156,747,268
Current Year Actuals	\$40,170,799	\$36,660,288			\$76,831,087	\$156,515,573

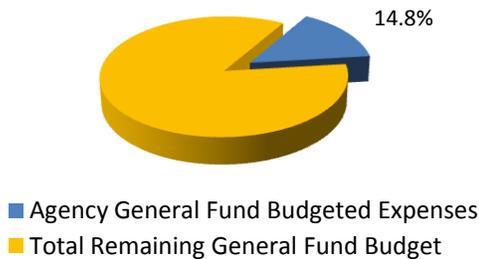
* Current year total represents revised budget.

- Second quarter revenues of **\$36,660,288** represent **23.4%** of the budgeted amount for the year. YTD revenues of **\$76,831,087** represent **49.1%** of the budgeted amount for the year.
- Of the \$35,907,956 in revenue received during the 2nd quarter, 100% was collected from the sales tax. The \$35,907,956 collected from sales tax represents 24.5% of the budget amount, and reflects an increase of 3.6% above current year estimates and an increase of 4.5% from 2012 receipts.

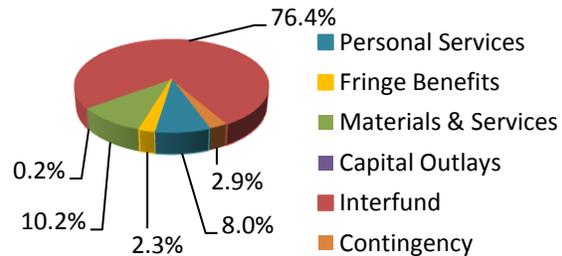
- The \$197,764 within Service Fees & Charges that was collected during the 2nd quarter was related to collections associated with payments made by non-general fund agencies for the cost allocation plan.
- Intergovernmental Revenue represents the federal subsidy associated with the county's issuance 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. The payment in the 2nd quarter was 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 \$29,674 in Interfund Revenue that was received during the 2nd quarter, \$5,400 was associated with the repayment of the interfund loan initially made from the General Fund to Veterans Memorial, and \$24,274 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. The remaining budget is primarily associated with the repayment of the interfund loans provided to the Permanent Improvement Fund and Hall of Justice Fund that are expected to be repaid in the 3rd quarter upon the issuance of bonds for these projects.

General Fund Analysis

Share of Total County Expenses

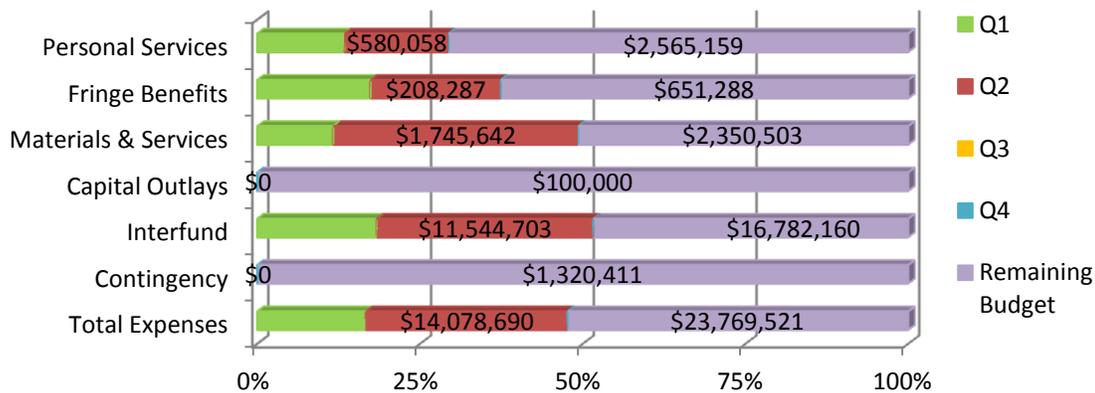


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Commissioners' Office are estimated to be **\$45,427,909** for 2013, which is **14.8%** 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	\$18,501,651	\$51,321,506
Current Year Actuals	\$7,579,699	\$14,078,690			\$21,658,389	\$45,427,909

* Current year total represents revised budget.

- Second quarter expenditures of **\$14,078,690** represent **31.0%** of the budgeted amount for the year. YTD expenditures of **\$21,658,389** represent **47.7%** 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 2nd quarter.

- Within Materials and Services, \$1,745,642 or 40.6% the budgeted amount was expended during the 2nd quarter. Of this amount, \$998,547 is related to a one-time payment 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, \$11,544,703 or 35.2% of the budgeted amount was expended during the 2nd quarter. Of this amount,
 - \$7,341,540 or 63.6% was associated with the transfer for the County's June 1 debt service payment,
 - \$1,274,095 or 11.0% with the monthly mandated share payments to JFS,
 - \$826,651 or 7.2% with a subsidy payment to the Child Support Enforcement Agency,
 - \$687,500 or 6.0% with the transfer to the County Engineer for the Stormwater Management Program,
 - \$674,918 or 5.8% with a subsidy payment to Animal Care and Control,
 - \$400,000 or 3.5% was associated with the interfund loan to the Hall of Justice Fund,
 - \$200,000 or 1.7% was associated with EDP Home match grant, and
 - \$140,000 or 1.2% was associated with the interfund loan to the Water Capital Fund.
- 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, four transfers from Contingency in the amount of \$1,142,036 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	\$580,058	101.0%
3rd Quarter	\$492,179		
4th Quarter	\$2,074,209		
Total	\$3,632,776	\$1,067,617	29.4%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% 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 to Economic Development & Planning 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 No. 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.
- Resolution No. 0324-13 authorized 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.
- Resolution No. 0357-13 authorized a transfer of appropriations from Commissioners' Contingency to the Prosecutor's Office in the amount of \$378,250 for the purchase of a case management system.
- Resolution No. 0359-13 authorized a transfer of appropriations from Commissioners' Contingency to the Probate Court in the amount of \$350,000 for the implementation of a salary survey.

- Resolution No. 0363-13 authorized a transfer of appropriations from Commissioners' Contingency to the Public Defender's Office in the amount of \$73,786 for the purchase of equipment to utilize the county's E-Filing system.

Pending

- A resolution will be approved during the 3rd quarter (Resolution No. 0522-13 on July 2) authorizing a transfer of appropriations to the Auditor's Office in the amount of \$31,619 related to settlement fees associated with the 2013 real estate collection.
- A resolution will be approved during the 3rd quarter (Resolution No. 0523-13 on July 2) authorizing a transfer of appropriations in the amount of \$127,829 for the distribution of the General Fund 2012 Credit.
- A resolution will be approved during the 3rd quarter (Resolution No. 0549-13 on July 16) authorizing a transfer of General Fund appropriations in the amount of \$34,668 for the establishment of a Franklin County Work Study Program with Cristo Rey Columbus High School.
- A resolution will be approved during the 3rd quarter (Resolution No. 0564-13 on July 25) authorizing the adoption of the 2013 - 2017 Five-Year Capital Improvement Plan and a transfer of General Fund appropriations for construction maintenance projects. A transfer of appropriations in the amount of \$1,000,000 from Commissioners' Contingency will be provided to support various PFM capital maintenance projects.
- A resolution will be requested during the 3rd quarter (Resolution No. 0626-13 on August 13) to authorize a transfer of appropriations from Commissioners' Contingency to the Domestic Relations and Juvenile Court in the amount of \$11,431 to partner with the United Way of Central Ohio in establishing the Restorative Justice Circles program.
- A resolution will be requested during the 3rd quarter to authorize a transfer of appropriations in the amount of \$482,429 from the Commissioners' Reserves to support the following Community Partnerships:
 - Lincoln Theatre Association (\$50,000) - attributed to the timing of the 2012 Lincoln Theatre payment, which carried forward into 2013.
 - Community Shelter Board (\$75,000) - establishment of the Navigator Pilot Program.
 - Affordable Housing Trust (\$357,429) - due to the increase in the amount of conveyance fees estimated to be collected.
- 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.

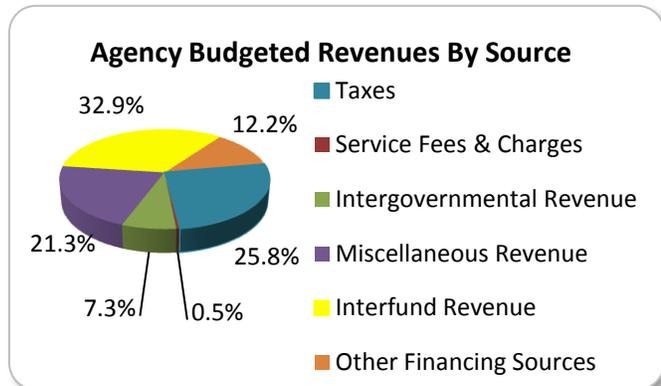
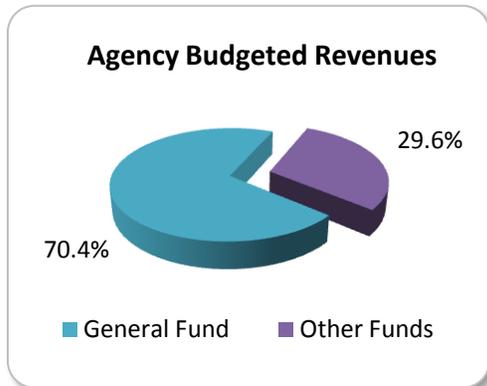
Not Recommended

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

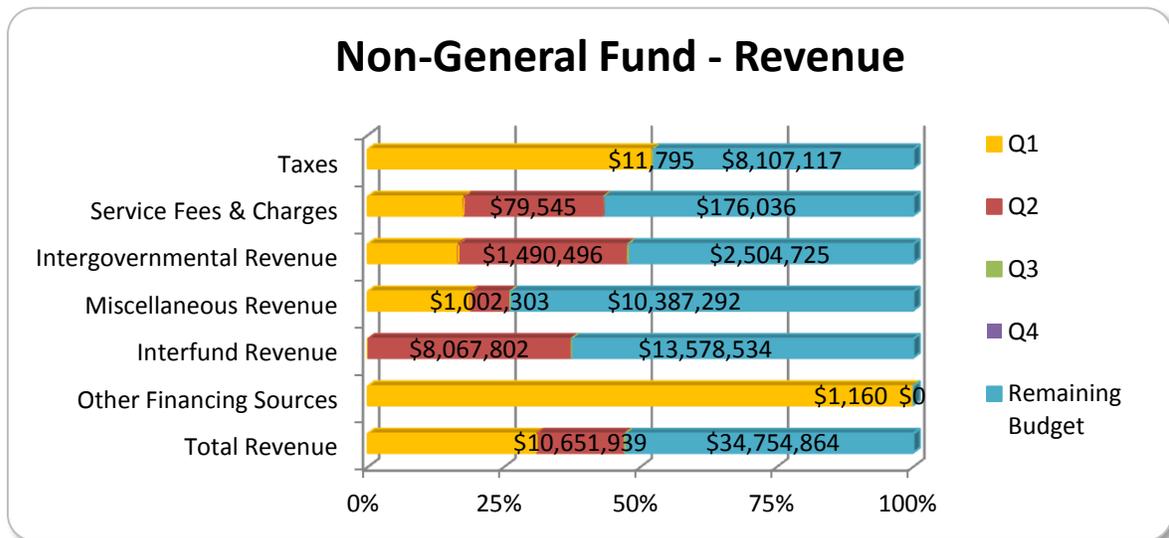
Additional Budget Analysis and Budget Recommendations

- 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.
- The subsidy payments received in May related to the Build America Bonds and the Recovery Zone Economic Development Bonds that were issued in 2010 were reduced by 8.7% due to the federal sequester, which amounted to a loss of \$48,521 in the General Fund.

Non-General Fund Analysis



- The non-general fund revenue for the Commissioners' Office is estimated to be **\$65,738,409** for 2013, which is **29.6%** of the total budgeted revenue (**\$222,253,982**) 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.



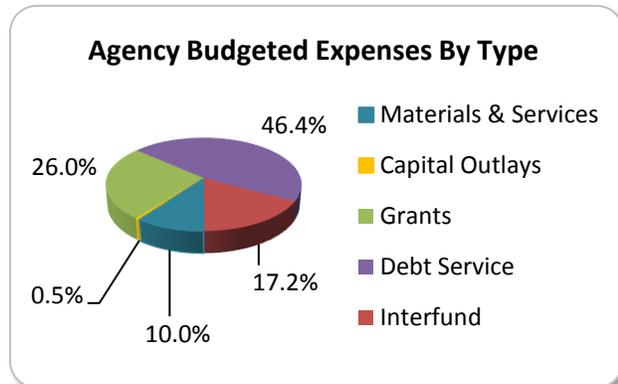
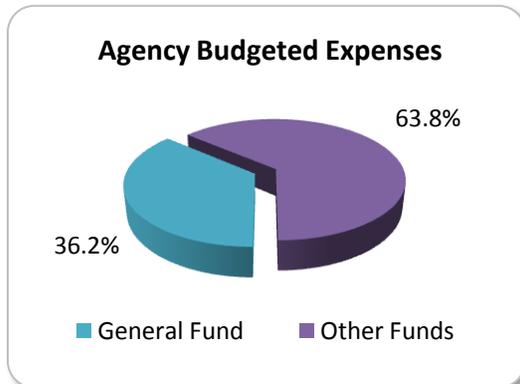
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$22,383,859	\$11,992,079	\$10,119,379	\$27,858,760	\$34,375,938	\$72,354,077
Current Year Actuals	\$20,331,606	\$10,651,939			\$30,983,545	\$65,738,409

* Current year total represents revised budget.

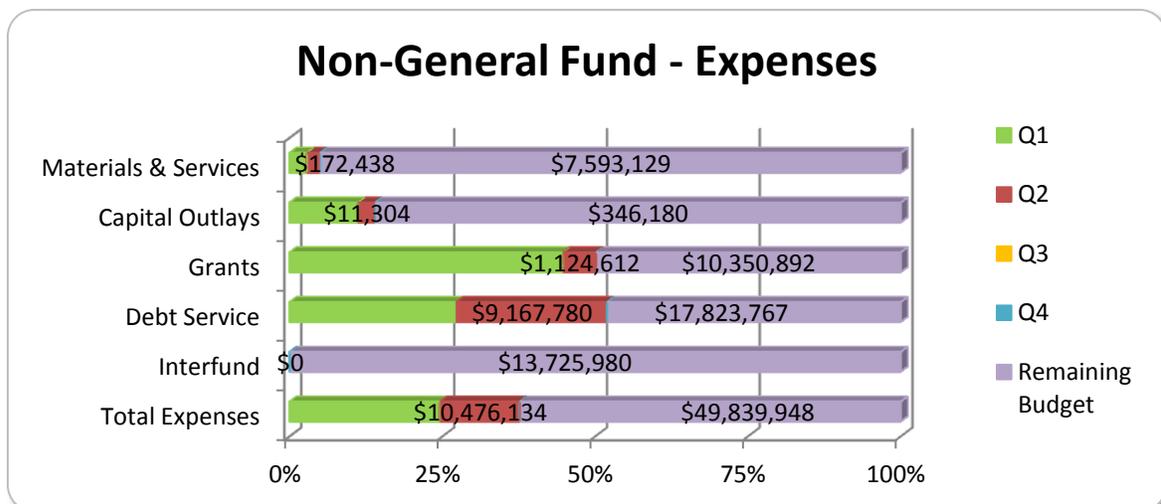
- Second quarter revenues of **\$10,651,939** represent **16.2%** of the budgeted amount for the year. YTD revenues of **\$30,983,545** represent **47.1%** of the budgeted amount for the year.
- Within Taxes, most of the revenue is received during the 1st and 3rd quarters due to the timing of the first 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 \$79,545 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 \$1,490,496 collected during the 2nd quarter was received by the Wireless 9-1-1 Fund (Fund 2130).
- Of the \$1,002,303 collected within Miscellaneous Revenue during the 2nd quarter, 100% was from rent payments received from Franklin County Stadium Inc. to cover the debt service on Huntington Park.
- Of the \$10,387,292 remaining to be collected within Miscellaneous Revenue, \$7,009,563 or 67.5% 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. Of the \$8,067,802 received during the 2nd quarter, 100% was related to debt service transfers to the Bond Retirement Fund.
- 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 **63.8%** of the total budgeted expenditures (**\$125,414,582**) 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	\$32,776,101	\$66,556,772
Current Year Actuals	\$19,670,591	\$10,476,134			\$30,146,725	\$79,986,673

* Current year total represents revised budget.

- Second quarter expenditures of **\$10,476,134** represent **13.1%** of the budgeted amount for the year. YTD expenditures of **\$30,146,725** represent **37.7%** 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.
- The expenditures and remaining budget within Capital Outlays are associated with the Veterans Memorial Projects Fund (Fund 4044) to support 2012 carryover building improvements.

- Within Grants, the Commissioners expended \$1,124,612 or 5.4% of the budgeted amount during the 2nd quarter. Of this amount, \$903,305 or 80.3% 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 \$221,306 or 19.7% 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 \$9,167,780 that was expended in the 2nd quarter was related to the County's June 1 debt service payment.
- 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 (Fund 4044) in the amount of \$402,543 due to the carryover of 2012 expenditures into the current year.
- Resolution No. 0414-13 authorized the payment of the County's June 1 debt service obligations in the amount of \$9,167,780, which included a transfer of \$7,341,540 from the General Fund.

Pending

- A resolution will be approved during the 3rd quarter (Resolution No. 0522-13 on July 2) authorizing a transfer of appropriation in the amount of \$16,294 in the Zoological Park Fund (Fund 2038) related to settlement fees associated with the 2013 real estate collection.
- A resolution will be requested during the 3rd quarter (Resolution No. 0638-13 on August 13) to authorize supplemental appropriations in the amount of \$800,000 in the Wireless 9-1-1 Fund (Fund 2130) in order to support the allocation of Wireless 9-1-1 Government Assistance funds to the five primary Public Safety Answering Points (PSAPs) during the second-half of 2013. The appropriations are required due to the carryover of 2012 expenditures into the current year.

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.