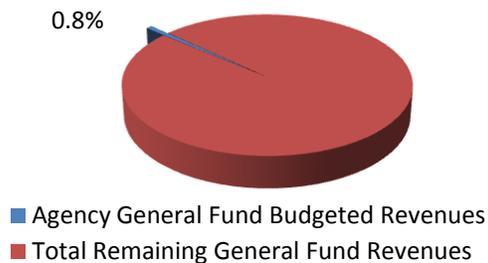
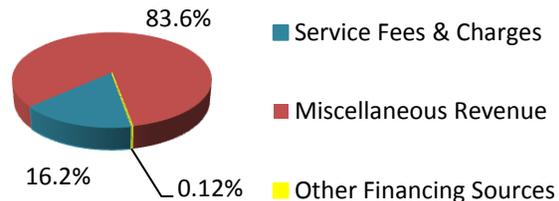


## General Fund Analysis

**Share of Total County Revenue**

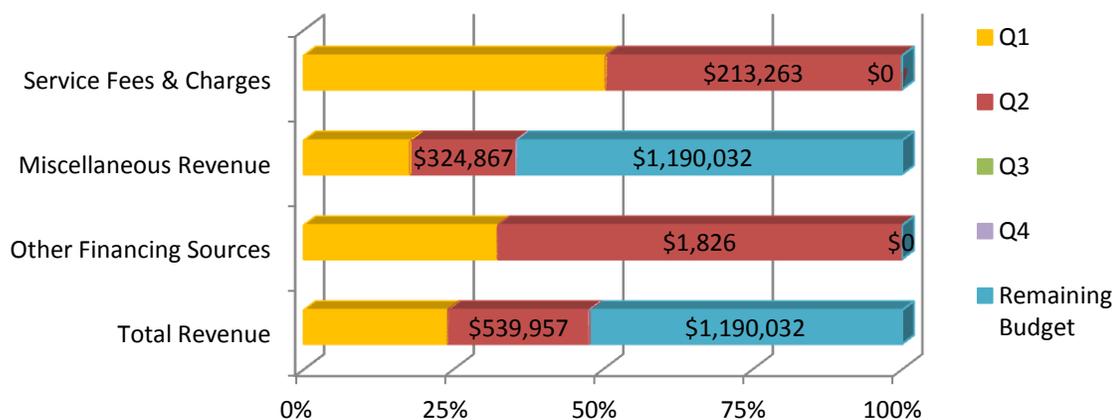


**Agency Budgeted Revenues By Source**



- The General Fund revenue for Public Facilities Management (PFM) is estimated to be **\$2,203,508** for 2013, which is **0.8%** 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	\$1,144,373	\$751,176	\$765,213	\$806,401	\$1,895,549	\$3,467,163
Current Year Actuals	\$546,495	\$539,957			\$1,086,452	\$2,203,508

\* Current year total represents revised budget.

- Second quarter revenues of **\$539,957** represent **24.5%** of the budgeted amount for the year. YTD revenues of **\$1,086,452** represent **49.3%** of the budgeted amount for the year.
- Of the \$213,263 collected in Service Fees & Charges during the 2<sup>nd</sup> quarter, \$161,820 is related to maintenance charges paid by other County agencies. Revenues are expected to exceed the current budget, but the increase in Service Fees & Charges is expected to be offset by a decrease in Miscellaneous Revenue.



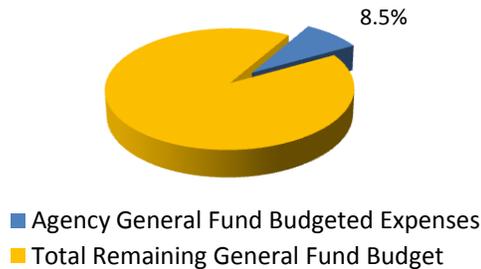
# OMB Quarterly Report

## 2<sup>nd</sup> Quarter 2013 - PFM

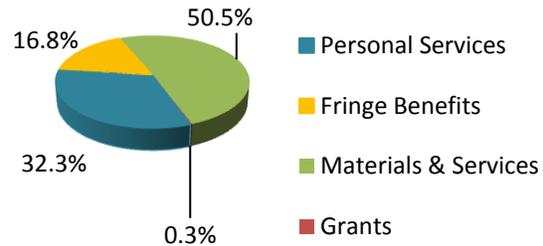
- Of the \$324,867 collected in Miscellaneous Revenue during the 2<sup>nd</sup> quarter, \$283,356 is related to various rental payments. Year-to-date, a total of \$545,553 or 33.1% has been collected.

## General Fund Analysis

**Share of Total County Expenses**

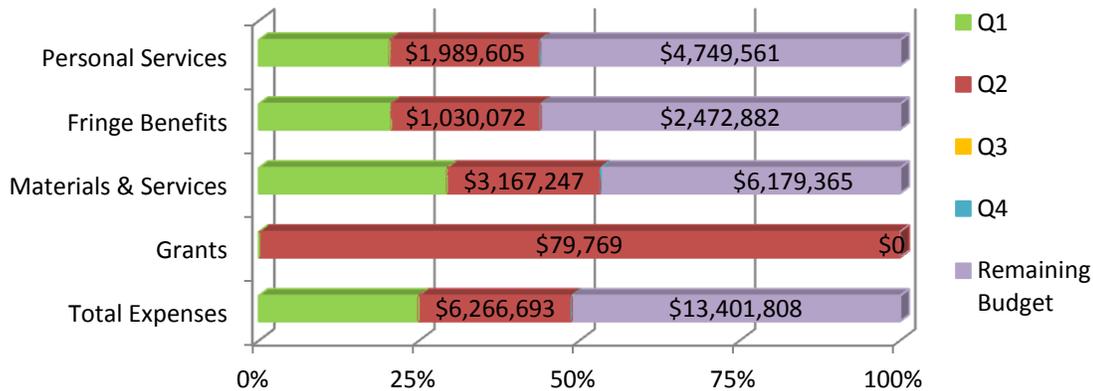


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for PFM are estimated to be **\$26,190,898** for 2013, 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	\$6,221,582	\$6,622,392	\$6,276,516	\$7,003,660	\$12,843,974	\$26,124,150
Current Year Actuals	\$6,522,398	\$6,266,693			\$12,789,091	\$26,190,898

\* Current year total represents revised budget.

- Second quarter expenditures of **\$6,266,693** represent **23.9%** of the budgeted amount for the year. YTD expenditures of **\$12,789,091** represent **48.8%** of the budgeted amount for the year.
- PFM expended \$3,167,247 within Materials & Services during the 2<sup>nd</sup> quarter, which represents 23.8% of the budgeted amount. Of the amount expended during the 2<sup>nd</sup> quarter, \$968,509 or 27.6% was for utilities (electricity, natural gas, and water/sewer), and \$840,318 or 19.4% was for maintenance and repair. Year-to-date, 57.8% of the budget for utilities and 50.2% of the budget for maintenance and repair have been expended. These expenditures will continue to be monitored throughout the year.
- PFM expended \$79,769 within Grants during the 2<sup>nd</sup> quarter, for the support of support of the Discovery and Capital Crossroads Special Improvement Districts.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$1,953,514	\$1,726,061	88.4%
2nd Quarter	\$2,279,099	\$1,989,605	87.3%
3rd Quarter	\$1,953,514		
4th Quarter	\$2,279,099		
<b>Total</b>	<b>\$8,465,226</b>	<b>\$3,715,666</b>	<b>43.9%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. This agency is running under budget due to realizing a higher than expected vacancy rate.
- The amount of expenditures within Personal Services during the 2<sup>nd</sup> quarter included \$27,990 in overtime and \$8,366 in termination payouts.
- The amount of expenditures within Personal Services during the 1<sup>st</sup> quarter included \$33,445 in overtime and \$11,342 in termination payouts.

### 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 Public Facilities Maintenance was \$53,407.
- Resolution No. 0092-13 authorized supplemental appropriations and an interfund loan from the General Fund to the Hall of Justice Fund for renovation project expenses, in the amount of \$1,313,000.
- Resolution No. 0231-13 authorized supplemental appropriations and an interfund loan from the General Fund to the Hall of Justice Fund for renovation project expenses, in the amount of \$1,390,000.
- Resolution No. 0301-13 authorized a transfer of appropriations for the support of the Discovery and Capital Crossroads Special Improvement Districts, in the amount of \$79,769.
- Resolution No. 0387-13 authorized supplemental appropriations and an interfund loan from the General Fund to the Hall of Justice Fund for renovation project expenses, in the amount of \$400,000.

#### Pending

- A resolution will be approved during the 3<sup>rd</sup> 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 the Commissioners' Contingency will be provided to support various capital maintenance projects.

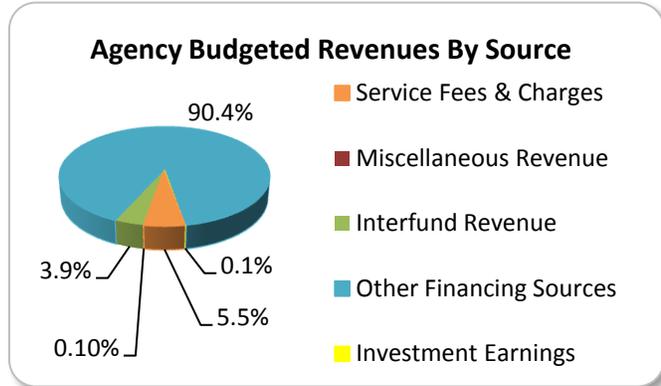
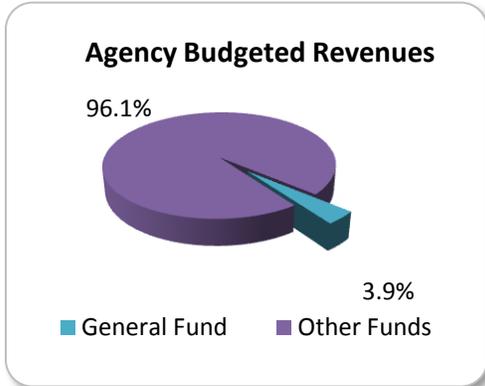
#### Not Recommended

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

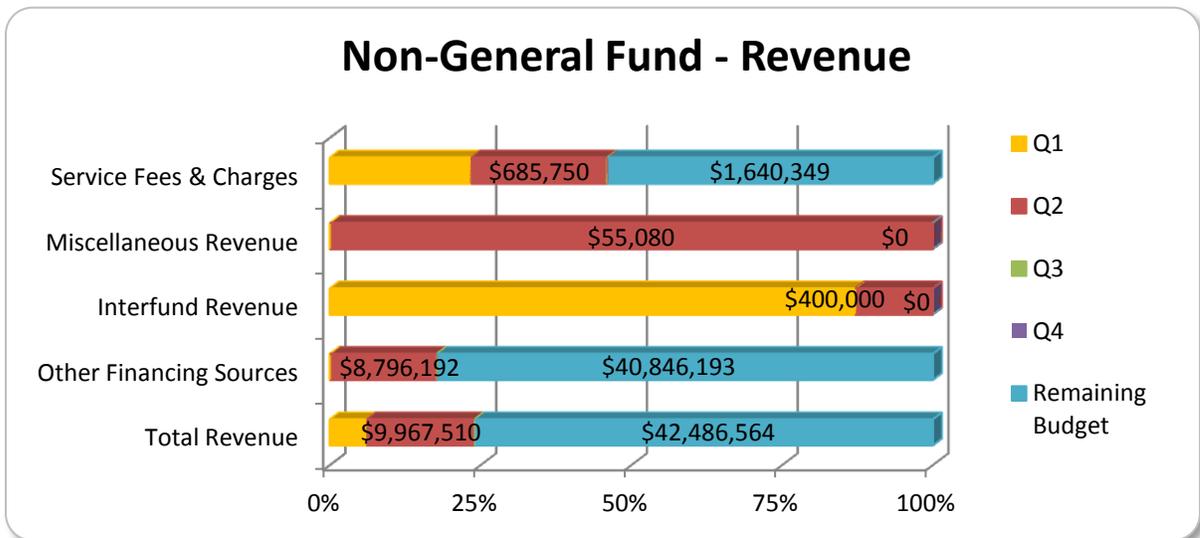
### Additional Budget Analysis and Budget Recommendations

- 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 **\$54,897,474** for 2013, which is **96.1%** of the total budgeted revenue (**\$57,100,982**) for PFM.
- The main sources of non-general fund revenue for PFM are bond proceeds and parking fees.



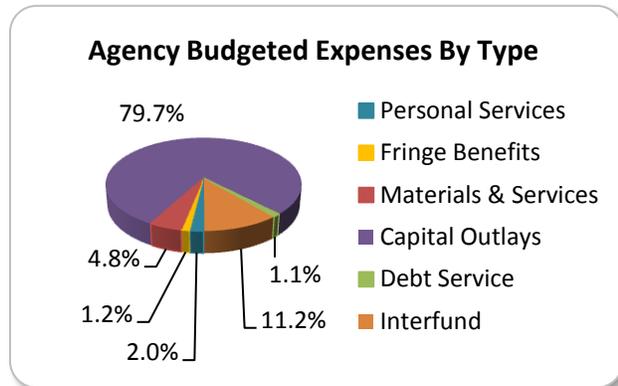
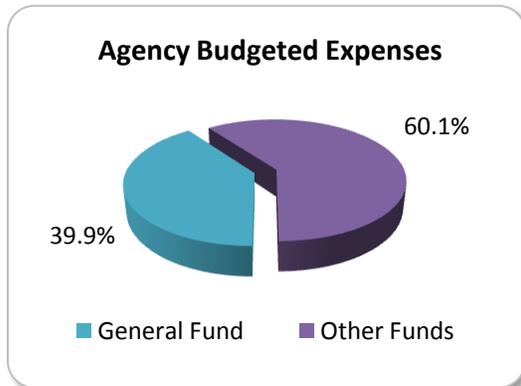
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$707,926	\$842,272	\$4,070,306	\$3,064,401	\$1,550,198	\$8,684,905
Current Year Actuals	\$3,414,168	\$9,967,510			\$13,381,678	\$54,897,474

\* Current year total represents revised budget.

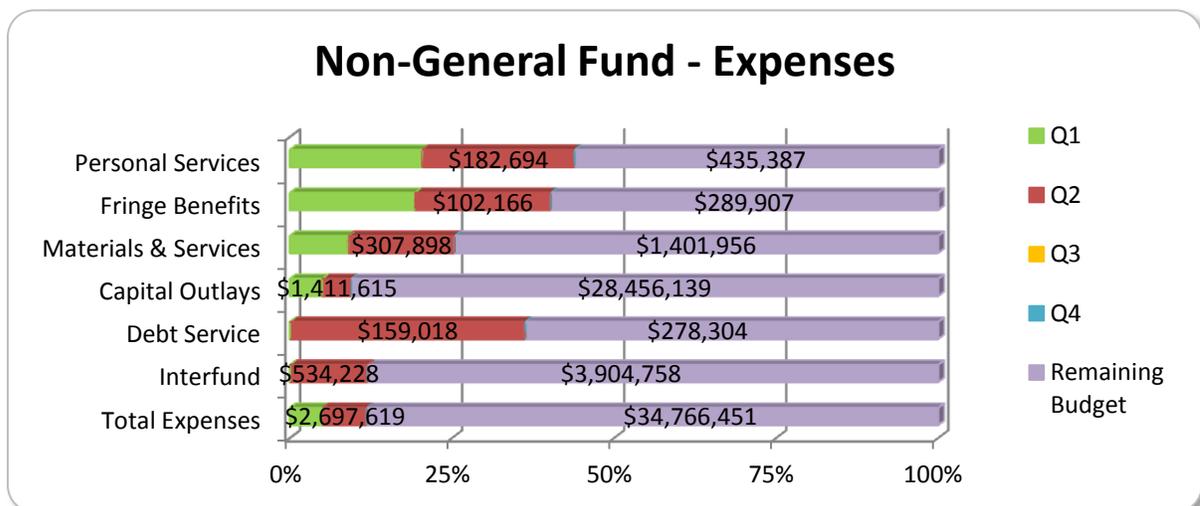
- Second quarter revenues of **\$9,967,510** represent **18.2%** of the budgeted amount for the year. YTD revenues of **\$13,381,678** represent **24.4%** of the budgeted amount for the year.
- Of the **\$685,750** collected within Service Fees & Charges, **\$620,231** or **90.4%** was collected in the Parking Facilities Fund (Fund 1002) and the remaining **\$65,519** or **1%** was received by the Telecommunications Fund (Fund 6062).
- The **\$400,000** collected within Interfund Revenue during the 2<sup>nd</sup> quarter is related to an interfund loan that was authorized from the General Fund to the Hall of Justice Fund for renovation project expenses. Year-to-date, a total of **\$3,103,000** has been loaned to the Hall of Justice Fund.

- The \$8,796,192 collected within Other Financial Services is related to bond proceeds from the OAQDA Bonds for energy conservation measures. The remaining budget is for the Hall of Justice Renovation and capital infrastructure projects supported by the Permanent Improvement Fund, which is expected to be received in the 3<sup>rd</sup> quarter.

## Non-General Fund Analysis



- The non-general fund expenditure budget for PFM is estimated to be **\$39,459,024** for 2013, which is **60.1%** of the total budgeted expenditures (**\$65,649,922**) 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	\$857,627	\$3,307,427	\$7,163,273	\$7,578,887	\$4,165,054	\$18,907,214
Current Year Actuals	\$1,994,955	\$2,697,619			\$4,692,574	\$39,459,024

\* Current year total represents revised budget.

- Second quarter expenditures of **\$2,697,619** represent **6.8%** of the budgeted amount for the year. YTD expenditures of **\$4,692,574** represent **11.9%** of the budgeted amount for the year.
- PFM expended \$478,181 within Materials & Services during the first half of the year, which represents 25.4% of the 2013 budget amount. The most significant item budgeted within Materials & Services is the payment of property taxes out of the Parking Facilities Fund (total of \$446,324), which will not be made until the 4<sup>th</sup> quarter.
- Of the \$1,411,615 expended within Capital Outlays during the 2<sup>nd</sup> quarter, \$1,194,959 or 84.7% of the 2013 budget was for the rehabilitation of the Hall of Justice (Fund 4061).

- Of the \$534,228 expended within the Interfund category during the 2<sup>nd</sup> quarter, \$284,228 from the New Animal Shelter Fund (Fund 4054) and \$250,000 from the New Building Fund (Fund 4049) was transferred to the Bond Retirement Fund and utilized to pay a portion of the debt service. The remaining budget represents the repayment by the Permanent Improvement Fund (Fund 4041) and the Hall of Justice Fund (Fund 4061) for the interfund loans that have been provided by the General Fund.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$179,322	\$158,981	88.7%
2nd Quarter	\$209,209	\$182,694	87.3%
3rd Quarter	\$179,322		
4th Quarter	\$209,209		
<b>Total</b>	<b>\$777,062</b>	<b>\$341,675</b>	<b>44.0%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. This agency is running under budget due to realizing a higher than expected vacancy rate.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for PFM were:
  - \$2,936 in the Parking Facilities Fund (Fund 1002).
  - \$482 in the Telecommunications Fund (Fund 6062).
- Resolution No. 0092-13 authorized an interfund loan from the General Fund to the Hall of Justice Improvement Fund (Fund 4061) in the amount of \$1,313,000 for renovation project expenses. The interfund loan is considered an advancement of cash pursuant to Resolution No. 0409-12, and will be repaid from the proceeds of the upcoming issuance of bonds.
- Resolution No. 0110-13 authorized a decrease of appropriations in the amount of \$76,291 in the New Building Fund (Fund 4049) to align the 2013 appropriations with the amended certificate of estimated resources.
- Resolution No. 0231-13 authorized an interfund loan from the General Fund to the Hall of Justice Improvement Fund (Fund 4061) in the amount of \$1,390,000 for renovation project expenses. The interfund loan is considered an advancement of cash pursuant to Resolution No. 0409-12, and will be repaid from the proceeds of the upcoming issuance of bonds.
- Resolution No. 0302-13 authorized Non-General Fund supplemental appropriations in the amount of \$400,000 in the Telecommunications Fund (Fund 6062) for the expansion of public Wi-Fi access into the Franklin County Courthouse at 373 South High Street.
- Resolution No. 0388-13 authorized supplemental appropriations in the amount of \$9,419,494 in the Energy Conservation Measures Capital Fund (Fund 4056) for the projects supported by the bonds issued by the Ohio Air Quality Development Authority.

#### Pending

- A resolution will be required prior to the closing of the bonds that were authorized for the miscellaneous facility improvements (Resolution No. 0550-13), Sheriff Training Academy (Resolution No. 0551-13) and Hall of Justice renovation (Resolution No. 0552-13), in order to reconcile the appropriations with the actual proceeds to be received. This resolution will also repay the interfund loans provided by the General Fund to the Hall of Justice Improvement Fund (\$3,907,807) and the Permanent Improvement Fund (\$1,381,000). The bonds are expected to be issued in the 3<sup>rd</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.