

Franklin County, OH People's Guide to the 2014 Approved Budget



Board of Commissioners
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Additional Information regarding the Franklin County 2014 Approved Budget and budgeting process, including recordings of the public Budget Hearings and the details of all agencies budgets and performance measures, can be found on

<http://budget.franklincountyohio.gov/>

Cover Photos (Clockwise from upper left)

- An artist’s rendering of the Big Darby Town Center Master Plan, which won a 2013 Award of Excellence from the American Planning Association. The plan was adopted by a partnership between the Franklin County Economic Development and Planning Department, Brown Township, Prairie Township and the City of Columbus.
- Two dogs, Cory and Butters, play together at the Franklin County Dog Shelter and Adoption Center.
- Employees from the Franklin County Emergency Management and Homeland Security offices participate in an exercise in April at the Joint Emergency Operations Center.
- A child admires a mobile in the Imagine Art exhibit at the Franklin County Government Complex building on High St.
- A newly planted community garden. Franklin County supports existing and new gardens in partnership with the City of Columbus.
- The third annual Franklin County Office on Aging’s Senior Living Festival in November.
- The November Ribbon Cutting ceremony for the Lithopolis Winchester Road Bridge Rehabilitation project managed by the Franklin County Engineer’s Office.
- (Center Photo Left) Two girls compete in the first regional Lego competition on a team sponsored by TECH Corps Columbus, a partner with the Franklin County Department of Job and Family Services.
- (Center Photo Right) The Columbus Clippers’ mascot Krash helps gather eWaste at one of several collection events sponsored by the Franklin County Board of Commissioners.

Franklin County Budget Process

January – December

Office of Management and Budget (OMB) analysts monitor adherence to budget and performance targets throughout the year.

June

Budget instructions are released. Agencies identify objectives and operational performance measures, which are linked to the Board of Commissioners’ Core Principles, for each program in their Strategic Business Plan. Business plans and baseline payroll information are reviewed by OMB staff.

July – September

Budget requests are submitted. OMB staff meets with agencies to review the prior and current year expenditures, and what resources will be needed to accomplish their performance targets in the upcoming year. Briefs are prepared and presented to County Administration.

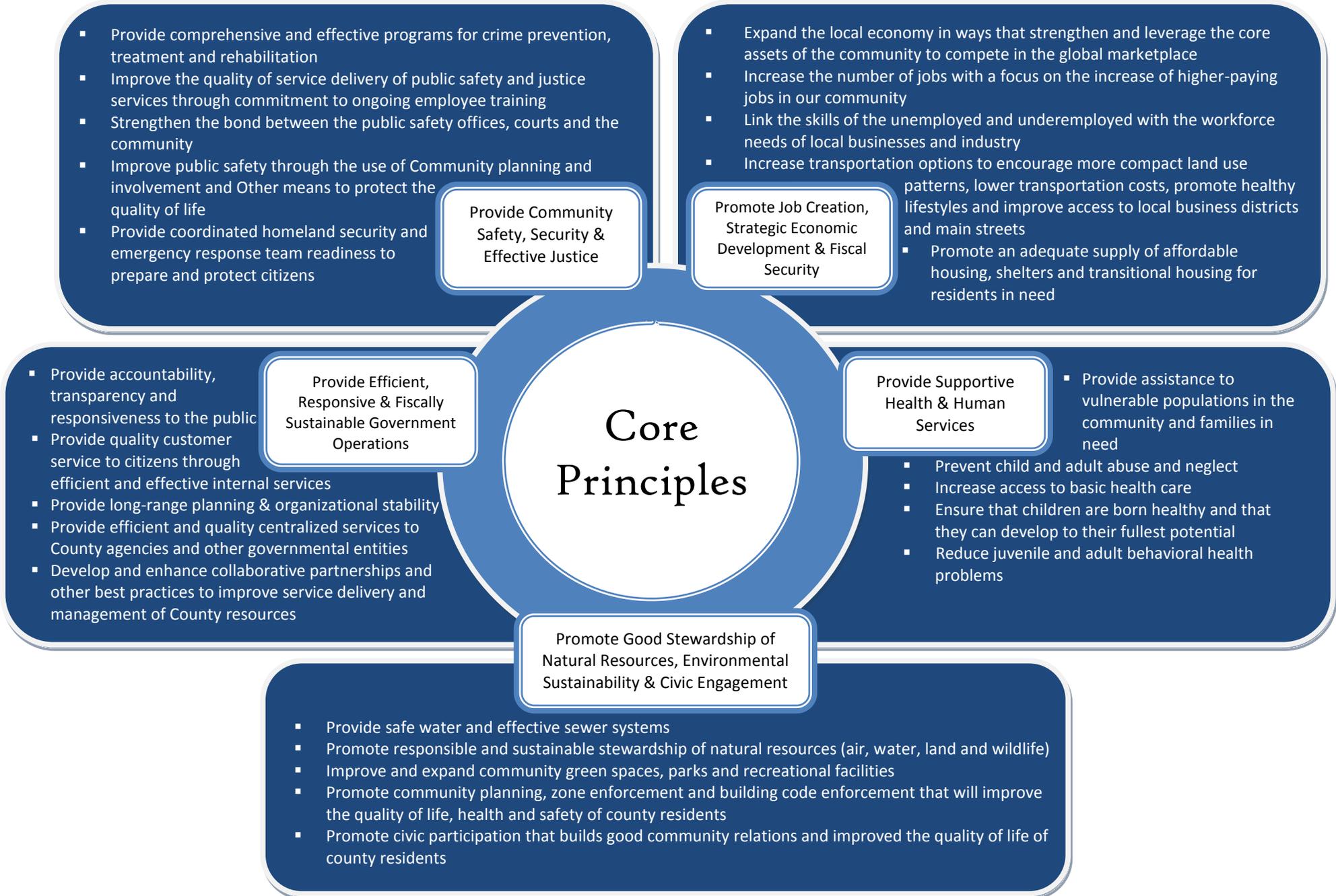
October - November

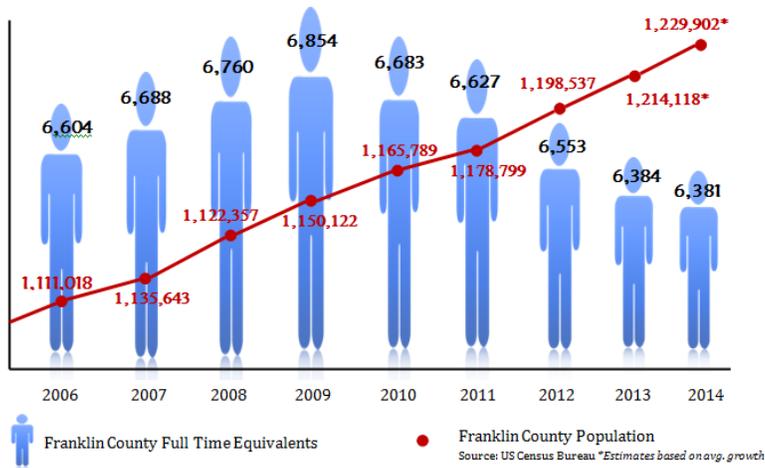
County Administration and OMB develop budget recommendations for each program, ensuring the most cost-effective use of available resources. The Recommended Budget is presented to the Board of Commissioners, and followed by a series of public meetings in which agencies present their budgets and performance goals.

December

After any revisions are made, the Approved Budget is voted on and adopted by the Board of Commissioners.

Franklin County Board of Commissioners





Franklin County is the second most populous county in the state and one of the region’s most diverse in terms of socioeconomic status, race/ethnicity and educational attainment. Franklin County benefits from a broad base of industries found in the area, including trade & logistics, finance, education, healthcare and government. This diversity has driven population growth over the last ten years, making Franklin the fastest growing county in Ohio in 2013. Since the 2008 economic downturn, the County has worked diligently to reduce expenditures while maintaining necessary services, planning for future infrastructure needs and ensuring the safety of residents. As seen in the chart to the left, this includes a 6.4% reduction in FTEs from 2009 to 2014.

The county seat is located in the City of Columbus. The county is governed by a complex organization of elected officials. Administrative powers rest with a three-member Board of County Commissioners and eight other elected officials who function as the independent heads of their departments. In addition, there are a number of elected members of the judiciary, and various independently appointed boards and commissions. An appointed County Administrator administers board policies and prepares the county’s budget with the assistance of the Office of Management and Budget.

The Board of County Commissioners is the county’s taxing, budgeting, and purchasing authority, and every county agency relies on the Commissioners for funding. While the Commission establishes the county budget, the independent agencies largely determine how they will spend it.

The Board of County Commissioners has direct oversight of departments that provide building and zoning, human services, employment services, economic development and planning, water and sewer services, and environmental services.

How is the County’s Budget Structured?

Budgets are organized by **Funds**. Funds can incorporate one or many programs across one or many agencies. There are 138 funds in the 2014 Approved Budget. The **General Fund** is the chief operating fund for the County and includes all revenues unless they are required to be accounted for in another fund. **Special Revenue Funds** receive revenues from tax levies, grants, federal and state social service programs – the largest of which are the Board of Developmental Disabilities Fund, the Public Assistance Fund (Job and Family Services), the Children Services Levy Fund and the Alcohol, Drug and Mental Health (ADAMH) Levy Fund. Other Funds include **Capital Project Funds** (which pay for the acquisition or construction of major capital items), **Debt Service Funds** (which pay the principle and interest on County-issued bonds), and **Internal Service & Enterprise Funds** (which support business-like activities for internal and external customers).

Budgets are further separated by **agency** and broken down into **programs**, which group together the revenues and expenses to provide a particular service or type of service. Line items are grouped together in **roll-up categories** with other similar types of expenses. (See page 9). Appropriations, or the authority to make expenditures for specified purposes, are made at the fund/agency/roll-up level, which means that an agency has some flexibility in spending across programs to meet changing needs during the year, as well as between the line items within the category. Additions to or transfers between the categories require the approval of the Board of Commissioners.



Where Does the Money Come From?

2014 General Fund Revenue



- Since the 2008 recession, Franklin County has seen significant declines in all of the revenue sources that support the General Fund.
- This is partially a result of changes in the distribution of Local Government Fund monies from the State of Ohio. These revenues are down 56.1% from 2008 and 4.0% from 2013.
- Additional revenues expected in 2014 are attributed to the increase in the sales tax rate. The County will see these revenues starting in April.

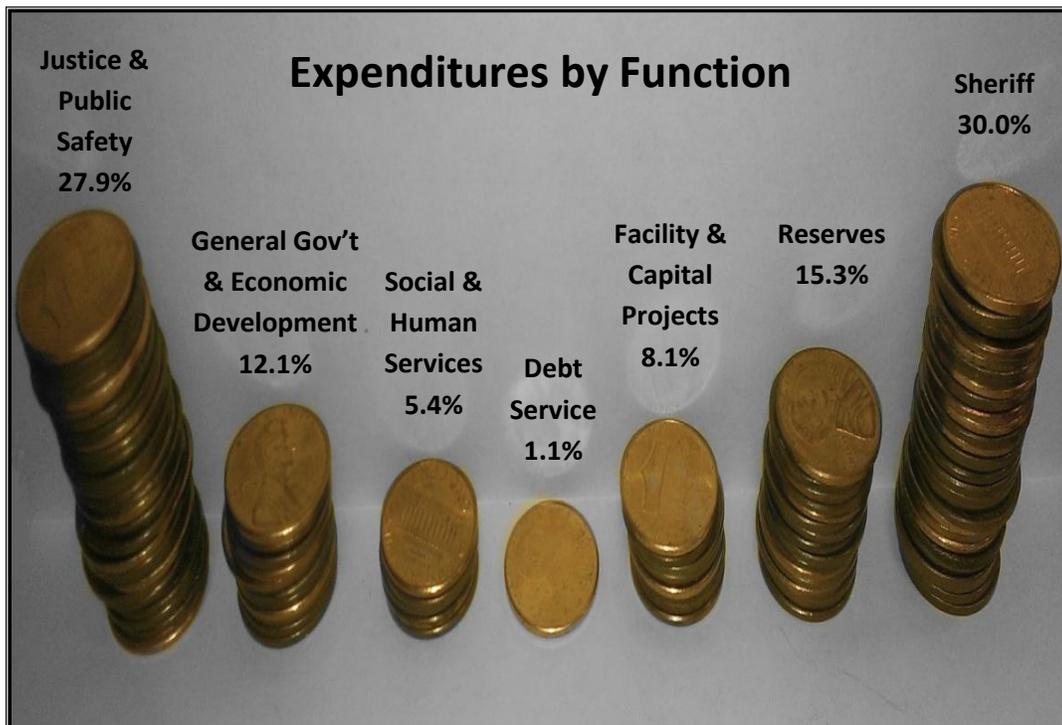
How is My Dollar Used? 2014 General Fund Expenditures

These are some of the services provided to citizens using General Fund appropriations in the General Government & Economic Development function:

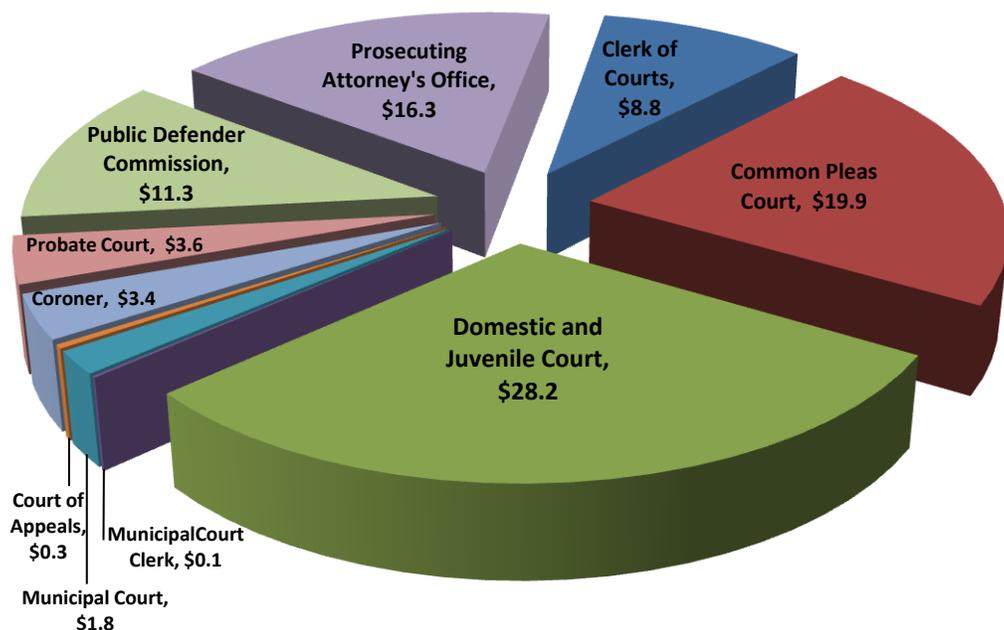
- Property Valuation
- Guaranteeing the accuracy of businesses' scales and gas pumps
- Assisting with public records searches
- Licensing dogs
- Maintaining records of deeds, mortgages and plats on Franklin County properties
- Filing of living wills
- Issuance of building permits
- Land use planning
- Providing grants and/or loans to small businesses and new or expanding businesses

What is the difference between the Municipal Court and the Common Pleas Court?

- The Municipal Court conducts preliminary hearings in felony cases and has jurisdiction over all traffic cases, non-traffic misdemeanors and civil cases when the dispute is under \$15,000.
- The General Division of the Common Pleas Court has jurisdiction in all felony cases and all civil cases when the dispute is over \$15,000. They also have appellate jurisdiction over the decisions of some administrative agencies.

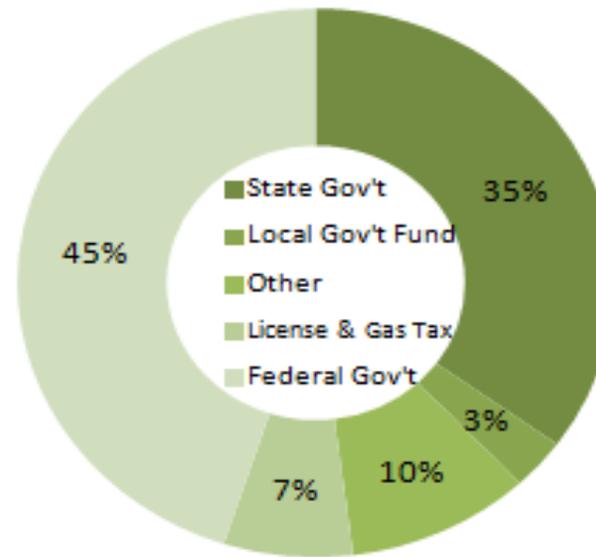
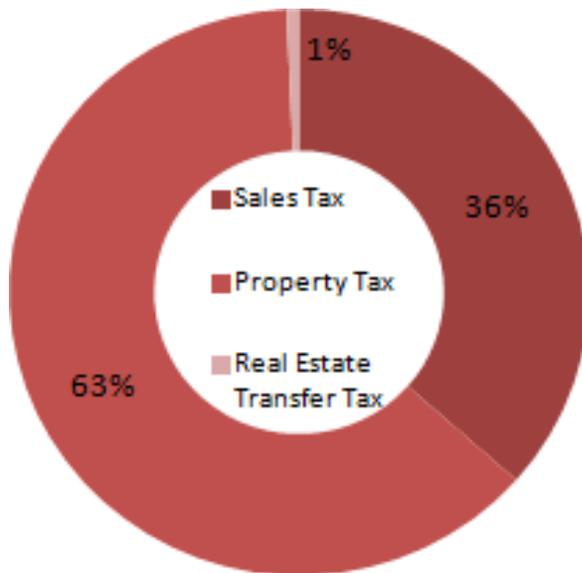


Justice & Public Safety by Agency Values in Millions



Where Does the Money Come From? 2014 All Funds Revenue

Taxes	\$638.8 million	49.7%
Intergovernmental Revenue	\$346.5 million	26.9%
Service Fees & Charges	\$210.0 million	16.3%
Other	\$90.2 million	7.1%



- Investment earnings in 2014 are anticipated to be \$1.4 million (18.7%) less than 2013 due to continued efforts by the Federal Reserve to stimulate the national economy.
- While the housing market is recovering, property values declined in 2012 resulting in a 5% drop in real estate tax revenue.
- Anticipated revenue from the casinos that recently opened in the state is 44% less than estimated in 2009.
- Revenues expected to remain flat in 2014 include conveyance fees charged during the sale of a home and revenue from the housing of other jurisdiction's prisoners in the Franklin County Jail.

How is My Dollar Used? 2014 All Funds Expenditures

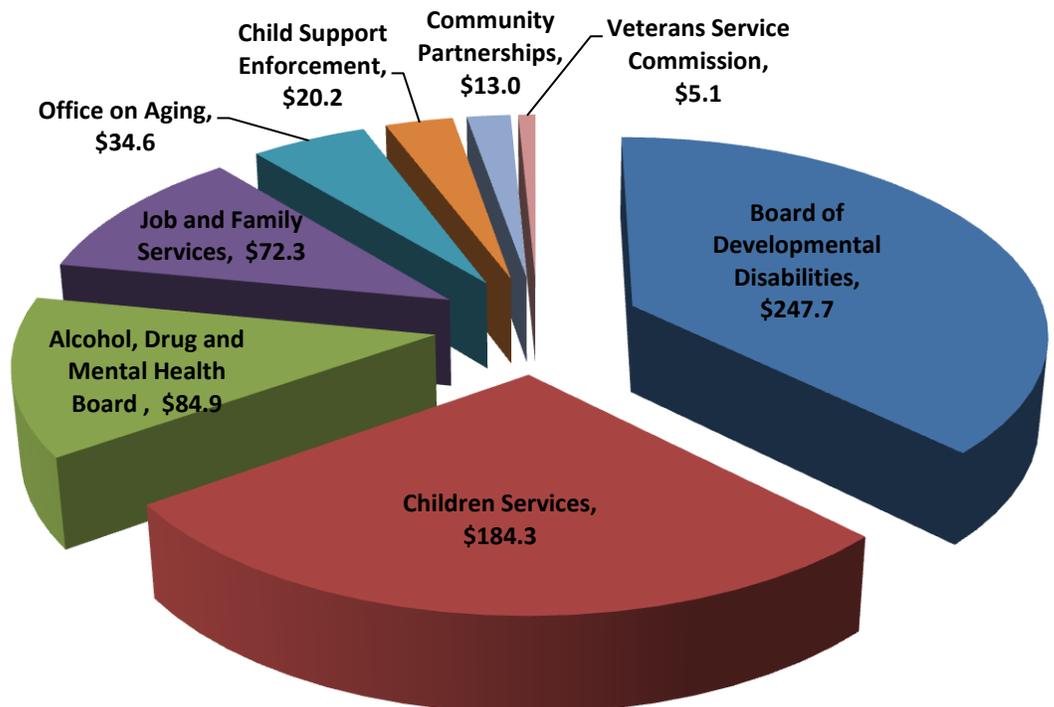
Budget highlights from Social & Human Services:

- The Veterans Service Commission will receive a 5.4% increase in 2014 due to increasing demand for food vouchers, dental health care, housing assistance, utility payments and medical transportation services.
- An additional \$2.0 million is included for the Child Support Enforcement Agency to continue optimizing business processes, especially in the areas of image & document management.
- Children Services' paid foster placements have increased 10% from December 2012 to August 2013. These costs are nearly 50% of the agency's budget and necessitate a 6.5% increase in their 2014 Levy Fund Budget.
- With the approval of Medicaid expansion in the state of Ohio in late 2013, the Franklin County Department of Job and Family Services will see a \$1.7 million increase in 2014 to support the 70,000 expected new recipients.
- The 2014 Budget includes \$545,000 to support early childhood learning readiness through two new programs, Franklin County Kids and SPARK.



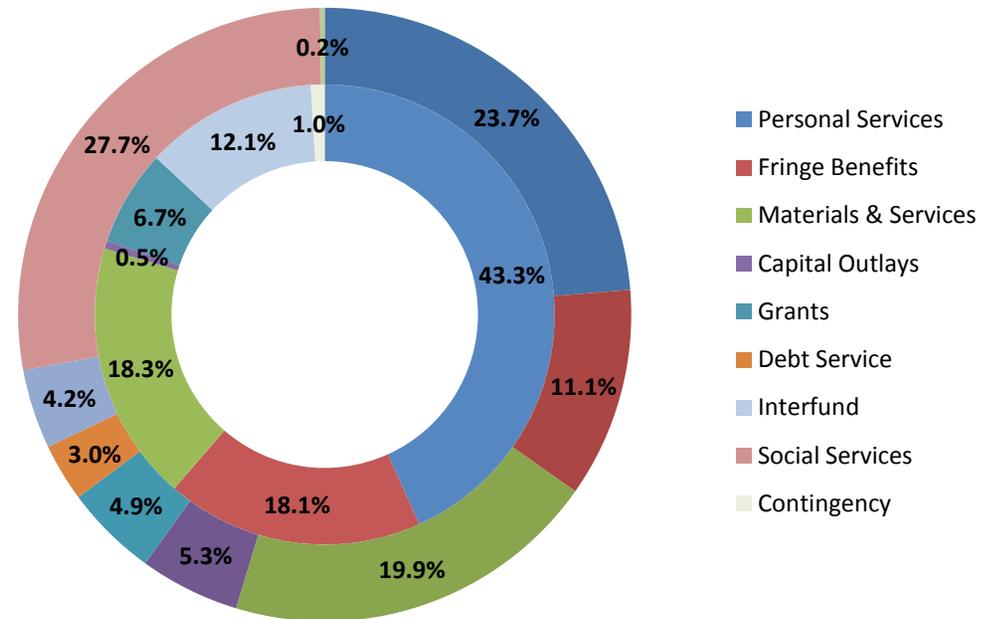
Social & Human Services by Agency

Values in Millions



Comparison between the 2014 General Fund and All Funds Budgets

Appropriation/Expenditure Roll-Up Categories	Description
Personal Services	Payments for salaries and wages to County employees.
Fringe Benefits	Payments made by the County on behalf of its employees for benefits, including healthcare, retirement, and workers' compensation coverage.
Materials & Services	Payments for materials, supplies and parts valued under \$5,000 or for services performed by persons, firms or other County agencies.
Capital Outlays	Payments for major construction, renovation and remodeling projects as well as equipment with a cost of \$5,000 or more and a useful life of more than one year.
Grants	Grants to County agencies, non-profit organizations, governmental entities or others.
Debt Service	Payments of principal or interest on bonds or notes issued by the County.
Interfund	Moneys transferred from one County fund to another to be used in operations, including County matching funds for grants.
Social Services	Expenditures made by an agency to a third-party vendor for services and supplies that are provided directly to the agency's clients in order to improve each client's health, safety, or welfare.
Contingency	Amounts set aside for unappropriated or unexpected expenses.



The chart above compares the General Fund and All Funds budgets by function. The outer ring is the All Funds budget. The inner ring is the General Fund budget.

Ways we've trimmed the budget



Service Fees

By modifying the fees charged for boarding, impounding and licensing, the County was able to reduce the operating subsidy to Animal Care and Control by \$700,000.

Personnel Costs

Over 400 personnel positions, 6.4% of total FTEs, have been reduced since 2009 through attrition and reorganization.

Healthcare Savings

The County has saved \$65.9 million on healthcare since 2009 through plan changes and increased co-pays.



Energy Efficiency

The county will save over a million dollars in energy costs from more efficient lighting and HVAC systems, and from taking advantage of energy choice providers.

By changing the County's fueling program, Fleet Management has realized a savings of 5.6% in gasoline usage and expects additional savings in 2014.



IT Collaboration for Network Improvements

By combining resources, the Franklin County Courts, Data Center and Board of Commissioners expect to save \$500,000 on necessary network upgrades.



Savings from Shared Services

The Print Shop began printing the absentee and provisional ballots for the Franklin County Board of Elections in 2010. With the upcoming gubernatorial election in 2014 this partnership is expected to save at least \$250,000.

Benefits of AAA Credit Ratings

Franklin County is the only county in the State of Ohio to have triple-A credit ratings from Moody's and Standard and Poor's. The 2014 Budget includes important changes to maintaining these strong credit ratings which is anticipated to save the county \$7 million in interest on current and future debt obligations.



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Performance Measurement: What is it?

Performance Measurement is regular reporting on defined metrics related to the delivery of services or other program accomplishments. In Franklin County, the results are compared to pre-established goals which are reviewed quarterly as well as during the budget process. This data gives fiscal staff and the Board of Commissioners insight into the agency’s operations and environment which is used in budgetary decision making. The County’s process, which also includes the development of Strategic Business Plans that link agency goals to the Commissioner’s Core Principles, is known as **Budgeting for Policy Results and Outcomes**.



326,000

service calls in 2013 are projected to be resolved or dispatched by the Franklin County Sheriff’s Office. 94.1% of these calls were handled within Standard Operating Procedures.

9,200 homeowners

are projected to receive assistance from the Franklin County Department of Economic Development & Planning to bring their homes up to building code standards. The goal for 2014 is 10,000.

Tons of Material Recycled by Public Facilities Management



	2012 Actual	2013 Projection	2014 Budget
Paper	335	312	250
Plastic	15	25	25
Metal	129	63	50

In 2014, the amount forecasted to be recycled is equivalent to the yearly emissions of 228 vehicles. As part of an ongoing commitment to be environmentally conscious, the cafeteria at the government complex also became a zero-waste facility in late 2013.

Home-delivered meals provided by the Veterans Service Commission
 2012 Actual: 16,826
 2013 Projection: 15,932
 2014 Budget: 16,000

94%

of seniors enrolled in the Franklin County Office on Aging Senior Options program in 2012 reported that the services helped preserve their independence.



Below are some additional performance measures. Data for all measures can be found on the County’s website.

Agency	Performance Measure	2012 Actual	2013 Projection	2014 Budget
Child Support Enforcement	Number of paternities established within one year of application	891	985	1,500
Job & Family Services	Youth served via contracted services	2,778	4,735	7,340
Emergency Management	Number of active outdoor warning sirens in service	181	195	205
Animal Control	Number of Dogs adopted from the Franklin County Dog Shelter	3,145	3,400	3,500
Public Defender	Juvenile cases requiring representation	5,617	6,438	6,471
Board of Developmental Disabilities	Number of adults receiving supported employment services	1,062	1,117	1,231

The Board of Commissioners works with various Community and Economic Development Partners which provide direct services to County residents that complement or expand services the County provides or are in furtherance of the Board’s Core Principles.



The mission of Experience Columbus is to sell, market and promote the Columbus and Central Ohio experience. By attracting conventions, meetings and leisure visitors they help to infuse more than \$7 billion into the local economy each year.



Columbus-Franklin County Finance Authority

The Finance Authority facilitates capital investments by private, non-profit and public sectors in Central Ohio. Since its inception, it has issued \$485 million in financing, including \$129 million in 2013, and created over 1,950 jobs.

Snapshots of a few Franklin County Partners



Affordable Housing Trust

The Trust is an independent, not-for-profit lender for affordable new home and apartment development in Franklin County. The trust has provided homebuilders and developers over \$6.3 million in 2013 towards meeting this goal.



The Community Shelter Board (CSB) works with Central Ohio citizens experiencing homelessness by providing shelter and assistance to get them into permanent housing. Families helped by CSB are in their shelter an average of 21 days compared to the national average of 74 days.



People Served through Franklin County Community Partnerships	2012 Actual	2013 Projection	2014 Budget
Health Care Services for the Poor	35,367	38,320	40,000
Housing for Persons in Need	8,905	5,764	7,000
Access to Healthy Food	130,500	130,500	130,500