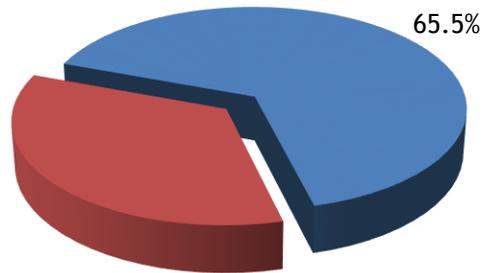


General Fund - Revenue Analysis

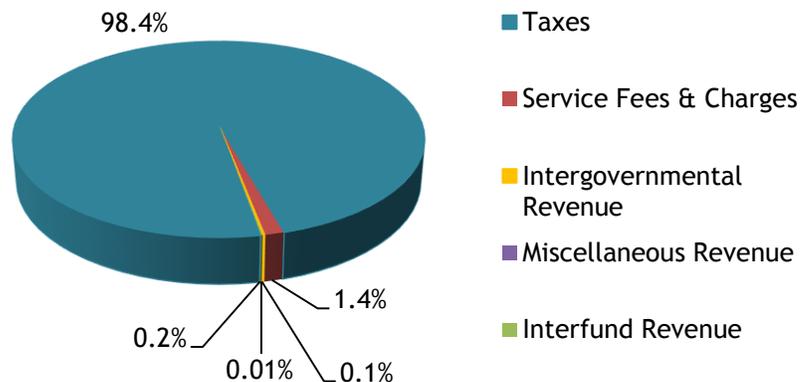
### Share of Total County Revenue



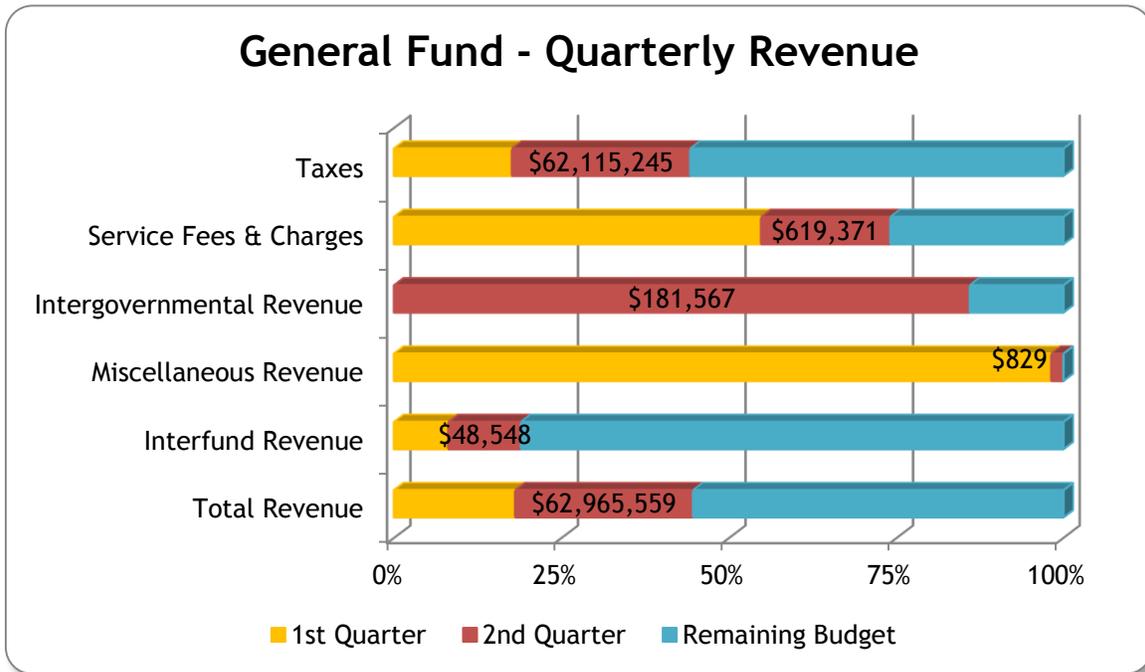
- Agency General Fund Budgeted Revenues
- Total Remaining General Fund Revenues

- The General Fund revenue for the Board of Commissioners is estimated to be **\$237,202,500** for 2014, which is **65.5%** of the total budgeted revenue for the General Fund.

### Budgeted Revenue By Source



- The main sources of General Fund revenue for the Board of Commissioners are: sales tax proceeds and cost allocation plan reimbursements.



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$40,170,798	\$36,660,288	\$46,594,317	\$44,085,245	\$76,831,086	\$167,510,648
Current Year	\$42,888,211	\$62,965,559			\$105,853,770	\$237,202,500

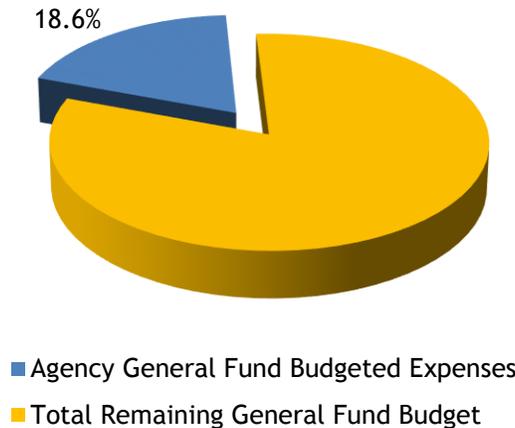
\*Current year total represents revised budget.

- Second quarter revenue of **\$62,965,559** represents **26.6%** of the budgeted amount for the year. YTD revenue of **\$105,853,770** represents **44.6%** of the budgeted amount for the year.
- All of the \$62,115,245 in taxes received during the 2<sup>nd</sup> quarter was associated with the sales tax, and represents 26.6% of the budgeted amount. This amount also includes a \$7,598 credit to vendors who claimed reimbursement for the cash register changes made due to the sales tax rate change. Year-to-date, sales tax collections are 1.5% above estimate, and reflect an increase of 37.2% due primarily to the increase in the sales tax rate. Excluding the rate increase, sales tax collections would be 4.2% greater than 2013 receipts.
- Within Service Fees & Charges, 58.6% of the budgeted amount was collected during the 1<sup>st</sup> quarter. Including the \$619,371 collected during the 2<sup>nd</sup> quarter brings the year-to-date total to \$2,378,819 or 74.1% of the budgeted amount. The entire 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 \$181,567 collected during the 2<sup>nd</sup> quarter was reduced by 7.2% or \$13,376, due to the sequestration cuts mandated by the Budget Control Act of 2011. The remaining revenue within this category will be received in the 4<sup>th</sup> quarter.

- 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.
- All of the \$48,548 in Interfund Revenue that was received during the 2<sup>nd</sup> quarter 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 total loan was for \$1,199,700, of which \$267,014 has been repaid to date, leaving a balance of \$932,686. The loan is scheduled to be paid in full in 2037.

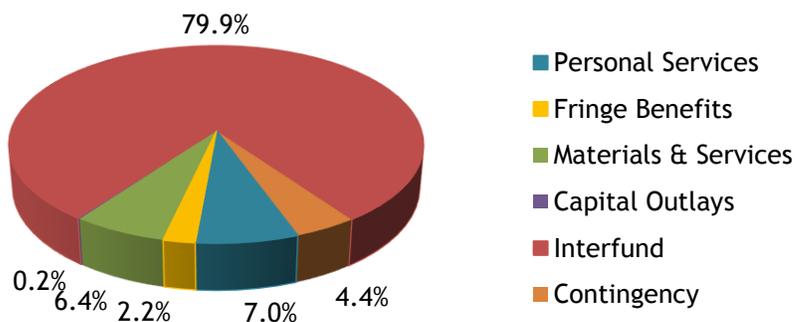
General Fund - Expenditure Analysis

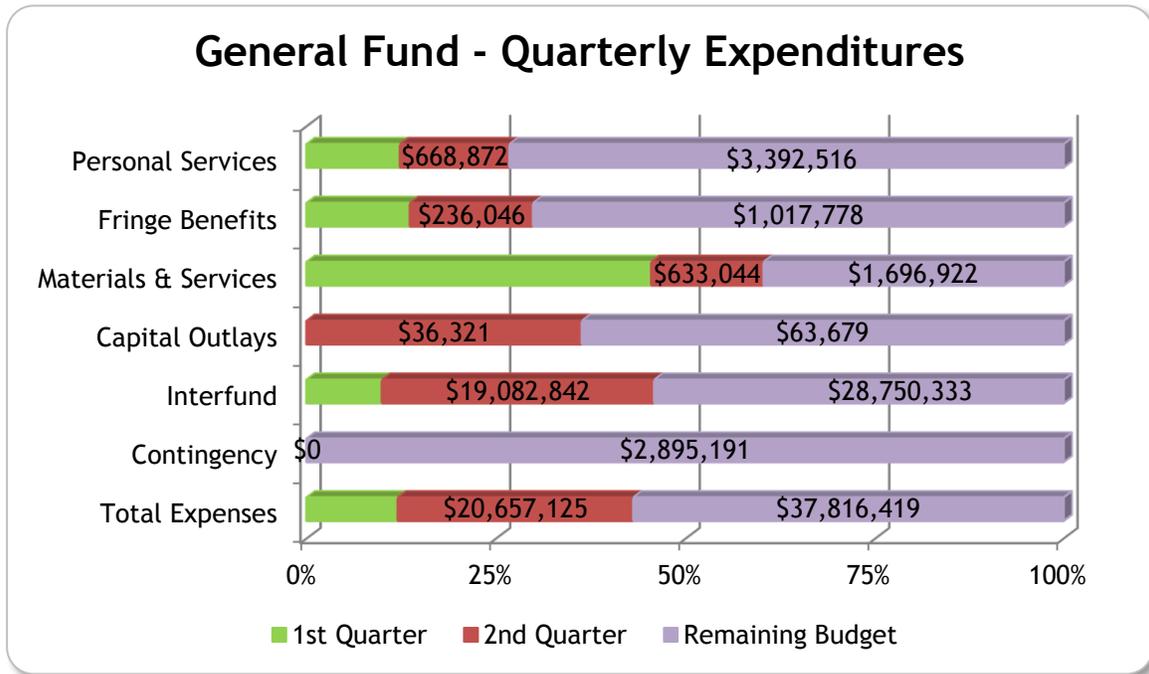
### Share of Total County Expenditures



- The General Fund expenditures for the Board of Commissioners are estimated to be **\$66,465,911** for 2014, which is **18.6%** of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$7,579,699	\$14,078,949	\$4,321,005	\$26,234,302	\$21,658,648	\$52,213,955
Current Year	\$7,992,367	\$20,657,125			\$28,649,492	\$66,465,911

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$20,657,125** represent **31.1%** of the budgeted amount for the year. YTD expenditures of **\$28,649,492** represent **43.1%** of the budgeted amount for the year.
- The 2014 Approved Budget included \$3,500,000 in Personal Services and \$565,750 in Fringe Benefits within the Commissioners' Reserve program for items such as termination and wellness payouts, salary studies, variances between actual and budgeted vacancy levels, and the Public Transportation Benefit Program (subsidized COTA passes). During the 2<sup>nd</sup> quarter, \$1,193,850 in Personal Services was transferred from the Commissioners' Reserve to the Prosecuting Attorney's Office for the implementation of their salary study.
- Within Materials and Services, \$2,576,128 or 60.3% of the total budgeted amount has been expended year-to-date. Of this amount, \$1,049,906 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 2013 and \$896,109 is related to the payment to the Convention Facilities Authority for the arena lease that was authorized by Res #938-11.

- Within the Interfund category, \$19,082,842 or 35.9% of the budgeted amount was expended during the 2<sup>nd</sup> quarter. Of this amount,
  - \$6,735,749 or 35.3% was associated with the transfer for the County's June 1 debt service payment,
  - \$5,189,000 or 27.2% was associated with the transfer to the BOE Facility Fund (Fund 4065),
  - \$1,167,113 or 6.1% was associated with the monthly mandated share payments to JFS,
  - \$1,000,000 or 5.2% was associated with the transfer to the Antenna Systems Fund (Fund 2031) for the 800 MHz radio upgrade project ,
  - \$800,169 or 4.2% was associated with subsidy payments to the Child Support Enforcement Agency,
  - \$500,000 or 2.6% was associated with the transfer to the Network Infrastructure Fund (Fund 4066), and
  - \$201,872 or 1.1% with a subsidy payment to Animal Care and Control.
- Of the \$28,750,333 remaining within the Interfund category:
  - \$16,637,068 or 57.9% is associated with the various General Fund debt service transfers scheduled for the 4<sup>th</sup> quarter,
  - \$2,500,000 or 9.8% is associated with the Sanitary Engineer capital projects,
  - \$2,376,672 or 9.3% is associated with the remaining monthly mandated share payments to JFS,
  - \$1,438,928 or 5.6% is associated with the remaining subsidy payments to Animal Care and Control,
  - \$800,000 or 3.1% is associated with the transfer to the Drainage Engineer for the Stormwater Management Program,
  - \$198,078 or 0.8% is associated with the remaining subsidy payments to the Child Support Enforcement Agency, and
  - \$133,000 or 0.5% was associated with EDP Home match grant.
- 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. One transfer in the amount of \$104,809 was approved during the 2<sup>nd</sup> quarter.

**General Fund - Personal Services Analysis**

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$536,898	\$571,344	106.4%
2 <sup>nd</sup> Quarter	\$626,381	\$668,873	106.8%
3 <sup>rd</sup> Quarter	\$536,898		
4 <sup>th</sup> Quarter	\$2,932,556		
<b>Total</b>	<b>\$4,632,733</b>	<b>\$1,240,217</b>	<b>26.8%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services during the 2<sup>nd</sup> quarter is related to sick and vacation term payouts totaling \$27,733, and lower than anticipated vacancies within the Commissioner's Office. OMB will continue to monitor these expenditures throughout the remainder of the year.
- The variance in Personal Services during the 1<sup>st</sup> quarter is related to sick and vacation term payouts totaling \$33,483. OMB will continue to monitor these expenditures throughout the remainder of the year.
- The budgeted amount allocated for the 4<sup>th</sup> quarter includes \$2.3 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.

**General Fund - Budget Corrective Items - Approved**

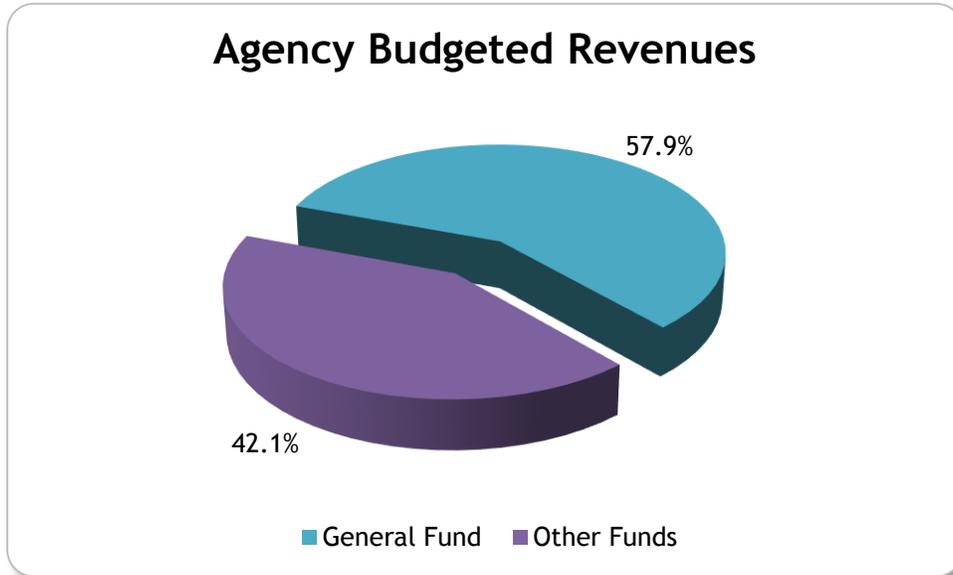
- Resolution No. 0037-14 authorized a supplemental appropriation and a transfer of cash in the amount of \$1,400,000 from the General Fund to the Public Safety Center Fund (Fund 4067) for the purchase of land for the construction of a new jail and relocation of the Coroner's Office.
- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Board of Commissioners was \$49,149.
- Resolution No. 0078-14 authorized a supplemental appropriation and a transfer of cash in the amount of \$189,000 from the General Fund to the BOE Facility Fund (Fund 4065).
- Resolution No. 0240-14 authorized a transfer of cash in the amount of \$903, from the General Fund to the Wireless 9-1-1 Fund for the payment of interest earnings from calendar year 2013.
- Resolution No. 0244-14 authorized appropriation adjustments to support the transfer of security operations from Public Facilities Management to the Sheriff's Office. The resolution includes a transfer of appropriations from Contingency to the Sheriff's Office in the amount of \$104,809 to support the conversion of the security specialist position to a Lieutenant.

- Resolution No. 0276-14 authorized the adoption of the 2014 - 2018 Five-Year Capital Improvement Plan and supplemental appropriations and a transfer of cash from the General Fund to the following capital funds:
  - \$3,400,000 to the Permanent Improvement Fund (Fund 4041).
  - \$5,000,000 to support the BOE Facility Fund (Fund 4065).
  - \$500,000 to the Network Infrastructure Fund (Fund 4066).
  
- Resolution No. 0362-14 authorized supplemental General Fund appropriations to various County offices relating to various projects and initiatives that were recommended in the 2014 budget, but approval was delayed until after the 1<sup>st</sup> quarter review. The Board of Commissioners received a supplemental appropriation in the amount of \$51,500 for the purchase of Digital Communications Management software. The resolution also included a transfer of cash in the amount of \$1,000,000, from the General Fund to the Antenna Systems Fund (Fund 2031) associated with the 800MHz radio upgrade project.
  
- Resolution No. 0396-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves to the Prosecuting Attorney's Office in the amount of \$1,193,850 for the implementation of a classification and compensation study.
  
- Resolution No. 0448-14 authorized a supplemental appropriation and a transfer of cash in the amount of \$3,600,000 from the General Fund to the Public Safety Center Fund (Fund 4067) as part of the financing plan for the construction of a new jail and relocation of the Coroner's Office.

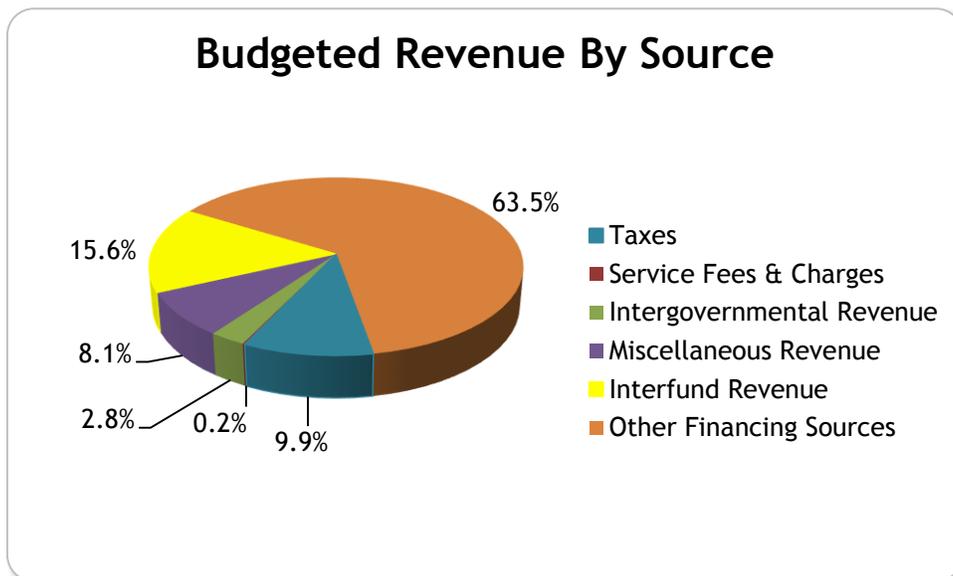
### General Fund - Budget Corrective Items - Pending

- A resolution will be approved during the 3<sup>rd</sup> quarter (Resolution No. 476-14 on July 8) approving a transfer of appropriation from Contingency to Public Facilities Management in the amount of \$390,000 for professional engineering and consulting associated with the decommissioning, abatement, demolition design, and planning services for Franklin County Veterans Memorial.
  
- A request will be made in the 3<sup>rd</sup> quarter for a transfer of cash of up to \$1,000,000 from the General Fund to Franklin County Veterans Memorial for the closeout of the facility. OMB is working with Veterans Memorial to determine the proper amount that will be required. There will be available appropriations within the Interfund category to support these expenditures.

Non-General Fund - Revenue Analysis

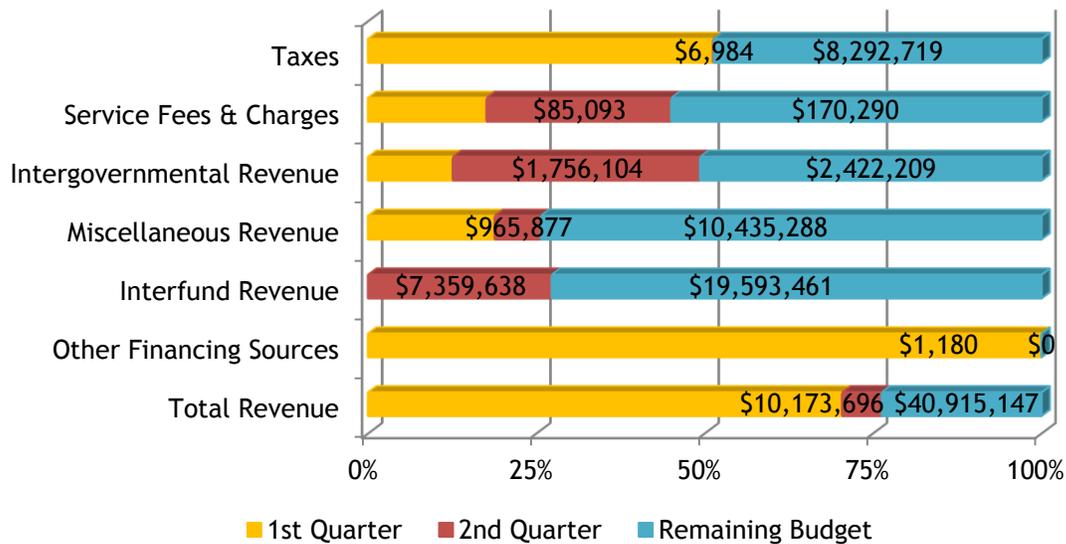


- The non-general fund revenue for the Board of Commissioners is estimated to be **\$172,813,854** for 2014, which is **42.2%** of the total budgeted revenue for the Board of Commissioners.



- The main sources of non-general fund revenue for the Board of Commissioners are: proceeds from the issuance of bonds and notes, transfers for the payment of debt service, Interfund loan repayments, and the tax collections for the Zoological Park Levy that supports the operations of the Columbus Zoo.

### Non-General Fund - Quarterly Revenue



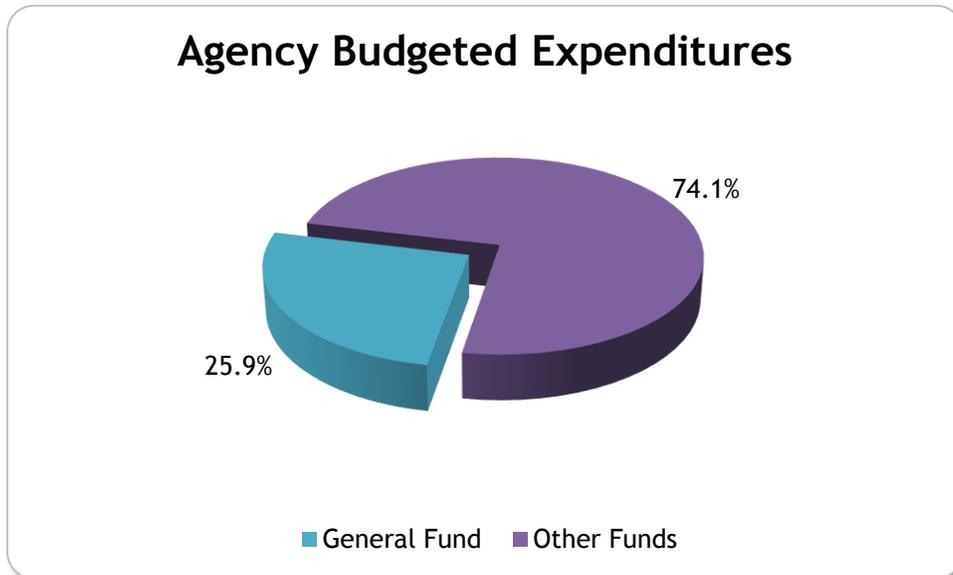
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$20,331,602	\$10,651,940	\$10,461,074	\$19,207,263	\$30,983,542	\$60,651,879
Current Year	\$121,725,008	\$10,173,696			\$131,898,704	\$172,813,854

\*Current year total represents revised budget.

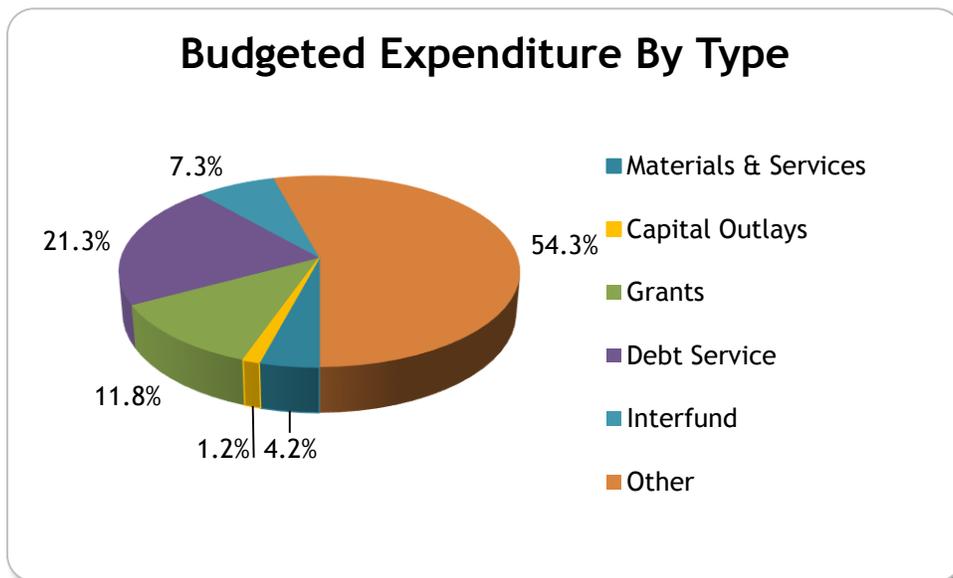
- Second quarter revenue of **\$10,173,696** represents **5.9%** of the budgeted amount for the year. YTD revenue of **\$131,898,704** represents **76.3%** of the budgeted amount for the year.
- Within Taxes, most of the revenue is received during the 1<sup>st</sup> and 3<sup>rd</sup> quarters due to the timing of the first and second half real estate tax collections for the Zoological Park levy supporting the Columbus Zoo. \$8,739,737 was collected during the first half, which represents 51.3% of the total budgeted amount.
- Of the \$85,093 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.
- Of the \$1,756,104 collected within Intergovernmental Revenue during the 2<sup>nd</sup> quarter, \$920,732 or 51.7% was received in the Zoological Park Fund (Fund 2038), and \$835,372 or 27.8% was received by the Wireless 9-1-1 Fund (Fund 2130).
- Of the \$965,877 collected within Miscellaneous Revenue during the 2<sup>nd</sup> quarter, 99.9% was from rent payments received from Franklin County Stadium Inc. to cover the debt service on Huntington Park.

- Of the \$10,435,288 remaining to be collected within Miscellaneous Revenue, \$7,009,563 or 67.0% 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 2014, no revenue is expected to be received.
- Within Interfund Revenue, almost all of the revenue within this category will be received during the 2<sup>nd</sup> and 4<sup>th</sup> 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 \$7,359,638 received during the 2<sup>nd</sup> quarter, \$6,859,638 or 93.2% was related to debt service transfers to the Bond Retirement Fund and \$500,000 or 6.8% was related to the Network Infrastructure Fund (Fund 4066).
- Within Other Financing Sources, \$109,691,687 was received during the 1<sup>st</sup> quarter from the re-issuance of the notes for Huntington Park and the Series 2014 Refunding.

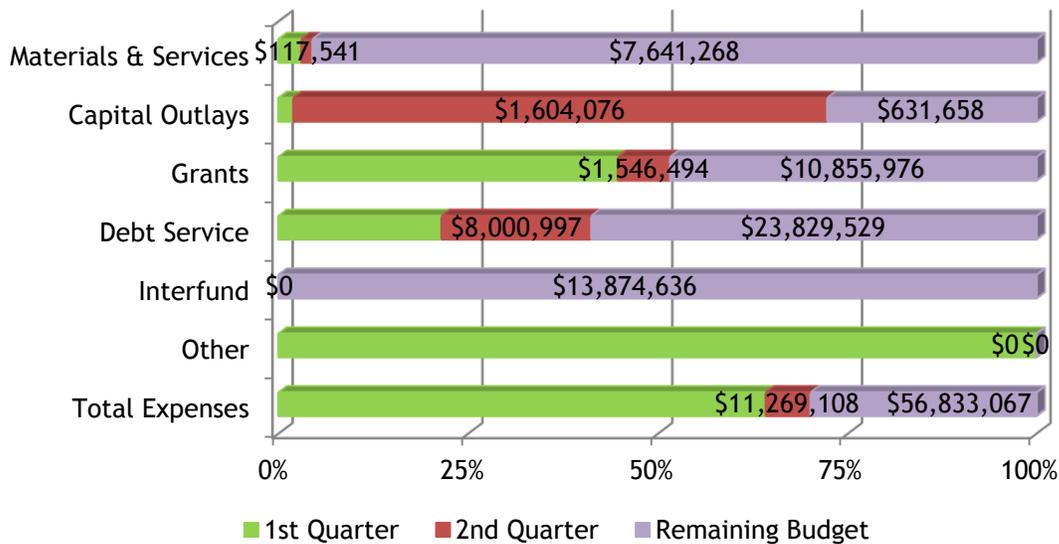
Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Board of Commissioners are estimated to be **\$190,144,093** for 2014, which is **74.1%** of the total budgeted expenditures for the Board of Commissioners.



### Non-General Fund - Quarterly Expenditures



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$19,670,589	\$10,476,133	\$9,185,687	\$19,226,040	\$30,146,722	\$58,558,449
Current Year	\$122,041,918	\$11,269,107			\$133,311,025	\$190,144,093

\*Current year total represents revised budget.

- Second quarter expenditures of **\$11,269,107** represent **5.9%** of the budgeted amount for the year. YTD expenditures of **\$133,311,025** represent **70.1%** of the budgeted amount for the year.
- Within Materials & Services, \$7,009,536 or 87.6% 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 2014.
- Within Capital Outlays, \$1,604,076 or 70.4% of the budgeted amount is associated with the Network Infrastructure project.
- Within Grants, the Commissioners expended \$1,546,494 or 6.9% of the budgeted amount during the 2<sup>nd</sup> quarter. Of this amount, \$921,489 or 59.6% 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 \$625,005 or 40.4% 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 \$8,000,997 that was expended in the 2<sup>nd</sup> 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 Downtown Hilton Hotel. No expenditures from these appropriation items are expected to be made in 2014.
- Within the Other category \$103,019,303 was expended in the 1<sup>st</sup> quarter. All of the expenditures were related to the Series 2014 Refunding.

#### Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0138-14 authorized supplemental appropriations related to the bonds issued for the refunding of certain outstanding general obligation bonds of the County, which included a \$626,747 supplemental for debt service issuance cost and \$103,019,303 for the refunding.
- Resolution No. 0240-14 authorized a transfer of funds in the amount of \$903, from the General Fund to the Wireless 9-1-1 Fund for the payment of interest earnings from calendar year 2013.
- Resolution No. 0361-14 authorized the payment of the County's June 1 debt service obligations in the amount of \$6,859,638, which included a transfer of \$6,735,749 from the General Fund.

#### Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.