



Franklin County People's Guide to the 2015 Approved Budget



Board of Commissioners
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Additional Information regarding the Franklin County 2015 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)

- Electronic Benefit Transfer (EBT) tokens are handed out during a farmers market at Columbus Public Health. The tokens were made available through the County’s Veggie SNAPs program, which allows low-income residents buy goods at local farmers markets.
- Franklin County and Mifflin Township break ground on the Leonard Park water project.
- A Franklin County teen works at a summer internship through the S.O.A.R (Successful Opportunities to Achieve and Reconnect) program sponsored by Franklin County Job and Family Services. (Credit COWIC.org)
- Invitation to the monthly Mingle With Our Mutts event at the Franklin County Dog Shelter.
- Members of the Ohio National Guard help homeless veterans try on new boots at the Central Ohio Stand Down event at Huntington Park.
- The Boone family, including four newly adopted children, poses with Probate Court Judge Montgomery on National Adoption Day. The adoptions of these four former foster children were made possible by Franklin County Children Services.
- Thirty-eight new Corrections deputies are sworn in to the Franklin County Sheriff’s Office.
- The County announces Infrastructure Works, a new revolving loan program, to local leaders from the private and public sectors at an event at the Pinnacle Golf Club.
- Job seekers stand in line to speak with hiring organizations at the Project Hire Job Expo sponsored by several Franklin County agencies.
- Young entrepreneurs celebrate during Youth Lemonade Day.
- Local seniors receive free medical screenings at the 2014 Senior Living Festival sponsored in part by the Franklin County Office on Aging.

Franklin County Budget Process

January – December

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

June

Budget instructions are released. Agencies identified 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.

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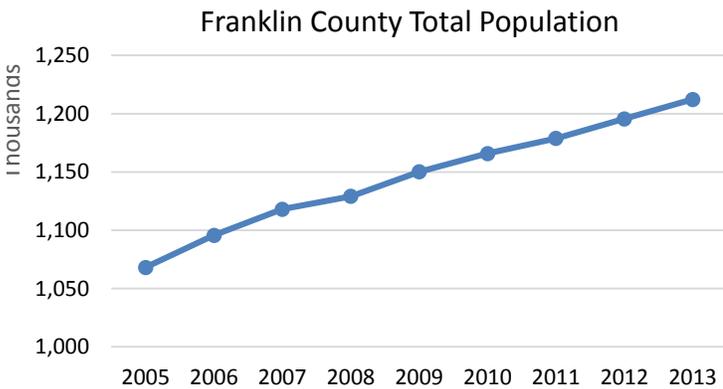
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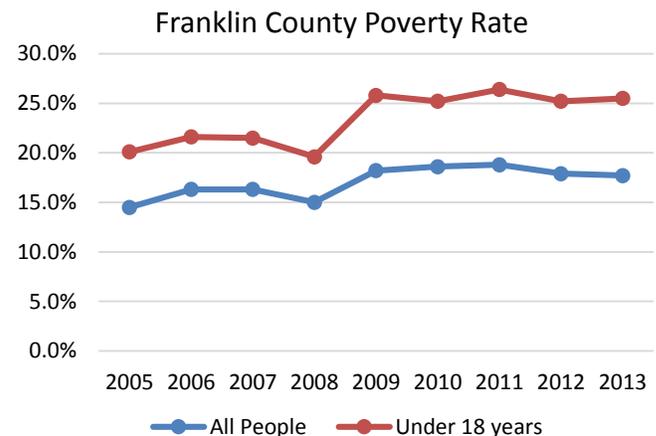


About Franklin County

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. With growth has come challenges as the poverty rate for all people as well as for those under 18 has risen. The County is committed to improving the economic conditions for all Franklin County residents.



Source: U.S. Census Bureau American Community Survey 1 Year Estimates



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).



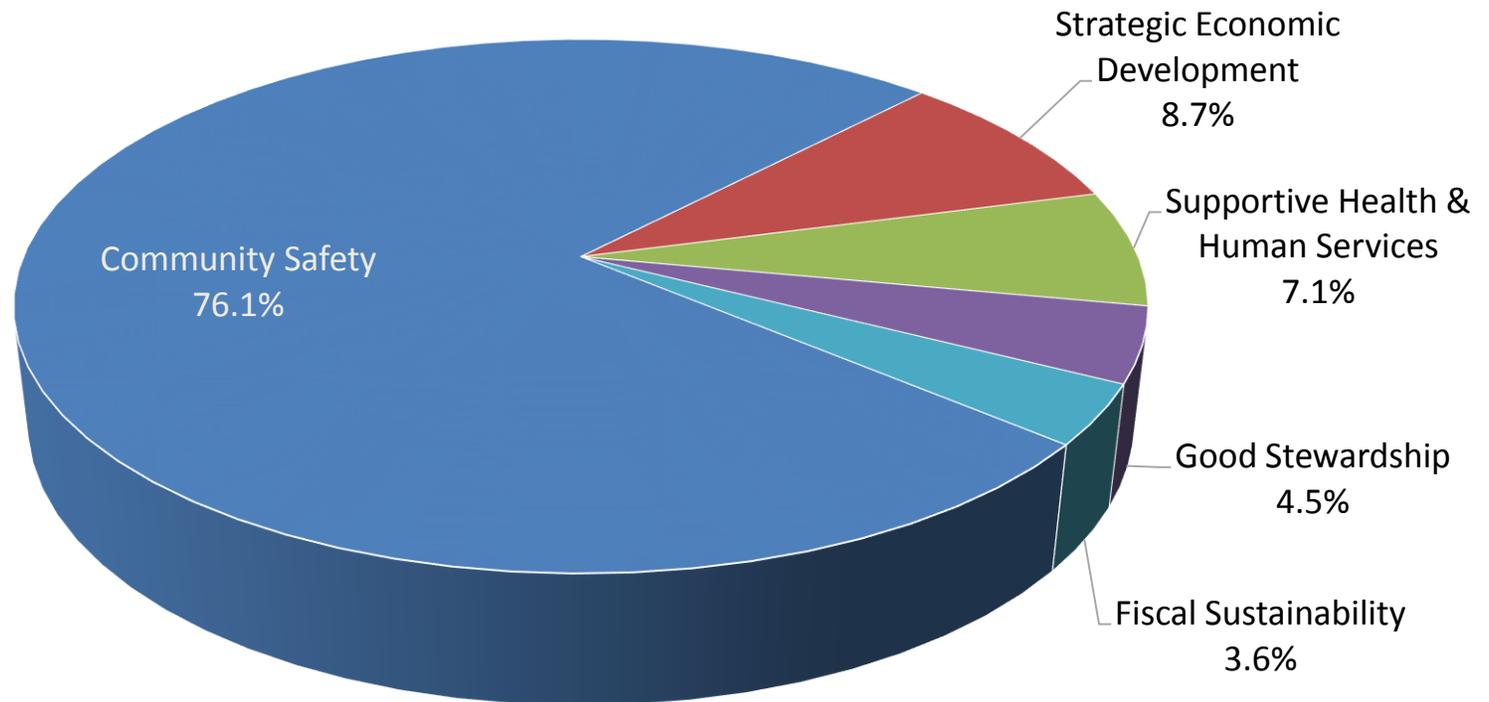
Budgets are further separated by **agency** and broken down into **programs**, which group together the revenues and expenses to provide a particular service or type of service. Line items are grouped together in **roll-up categories** with other similar types of expenses. (See page 9). Appropriations, 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.

How will the revenues from the temporary sales tax increase be used?

In 2013 after a series of public hearings the Commissioners approved a permanent increase in the County's sales tax rate by one quarter of one percent along with a temporary sales tax increase of the same amount which will expire in December of 2018. As part of the 2015 Recommended Budget, the temporary sales tax is expected to yield \$55.2 million in 2015 to support various investments in the Commissioners' core principles:

- Under Community Safety – a transfer of \$42.0 million will be made to the Public Safety Center Fund to support construction of the new jail and morgue
- Under Job Creation - \$4.8 million in additional Economic Development compared to 2013 to support the County's new Infrastructure Bank, green energy and workforce investments under the Smart Works suite of programs
- Under Supportive Health and Human Services - \$3.9 million in additional Community Partnerships compared to 2013
- Under Good Stewardship – \$2.5 million to support Sanitary Engineering projects to provide clean water and sanitary sewer systems
- In addition to this \$53.1 million investment, the balance of annual revenue received from the temporary sales tax will be added to cash reserves to meet any unanticipated needs in furtherance of the County's Fiscal Sustainability principles.

The temporary sales tax will expire on December 31, 2018. Since the County receives the revenue from the sales tax three months after the sale, the final collections from the temporary sales tax will be received during the first quarter of 2019.



Where Does the Money Come From?

2015 General Fund Revenue



Estimates for 2015 reflect economic recovery, as indicated by year-over-year revenue growth from multiple sources, however the County must remain fiscally prudent as multiple funding streams remain below pre-recession levels.

- Sales tax revenue is projected at \$275.8 million, or 17.2% above the projection for 2014. This is due to the fact that 2015 will be the first full year the County will realize the sales tax increase approved in 2013.
- Local Government Fund revenue is projected at \$12.0 million, or \$0.3 million (2.2%) more than expected to be received in 2014. However, the 2015 Recommended Budget amount is 54.5% less than the amount received by the County in 2008 as a result of changes approved in H.B. 153 in 2011.
- Investment Earnings are estimated at \$8.1 million, or nearly \$1 million (14.1%) more than the projected actuals for 2014. However this amount is 81.4% or \$35.4 million less than the actual pre-recession earnings received in 2007.
- Real estate taxes (including state reimbursements) are projected at \$38.7 million for 2015 which is 2.9% or \$1.1 million above projected 2014 actuals. Prior to the Sexennial Reappraisal in 2011, which resulted in a 6.0% decrease in Franklin County property values, the County collected \$40.3 million in real estate taxes.
- Revenue from operation of the Casinos is anticipated to be \$7.2 million, identical to the amount expected to be received in 2014 and far below the original estimate of \$16.8 million annually from the State.

How is My Dollar Used? 2015 General Fund Expenditures

These are some of the services provided using General Fund appropriations:

- Franklin County Sheriff – Investigations, Patrol, Corrections, Security & 911 Call Center
- Prosecutor, Public Defender & Courts - Common Pleas General Division, Common Pleas Juvenile & Domestic Division, Municipal Court, Court of Appeals & Probate Court.
- Guaranteeing the accuracy of businesses' scales and gas pumps
- Assisting with public records searches
- Maintaining records of deeds, mortgages and plats on Franklin County properties
- Issuance of building permits
- Land use planning
- Providing grants and/or loans to small businesses and new or expanding businesses
- Support for emergency shelter and affordable housing



This chart excludes the temporary expenditures associated with the sales tax increase described in detail on page 4.

Where Does the Money Come From?

2015 All Funds Revenue

Taxes – 47.3%



Service Fees,
Licenses,
Permits &
Fines – 15.9%



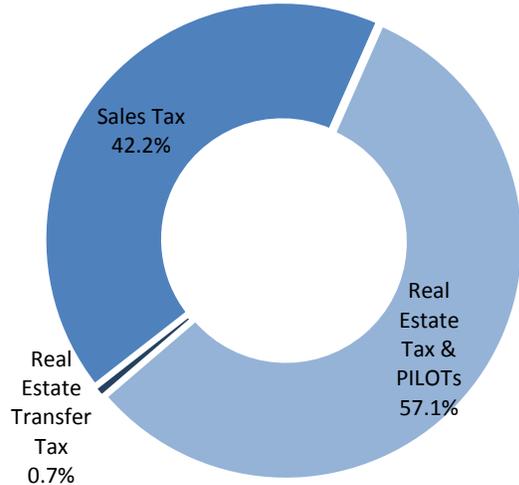
Other – 9.5%



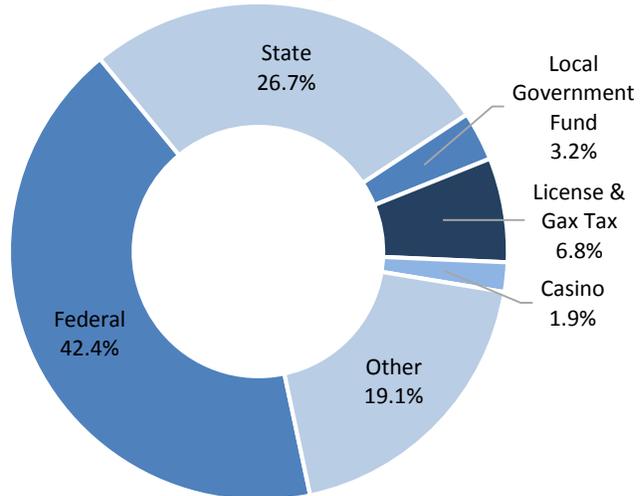
Intergovernmental
Revenue – 47.3%



Taxes



Intergovernmental Revenue



What is a levy?

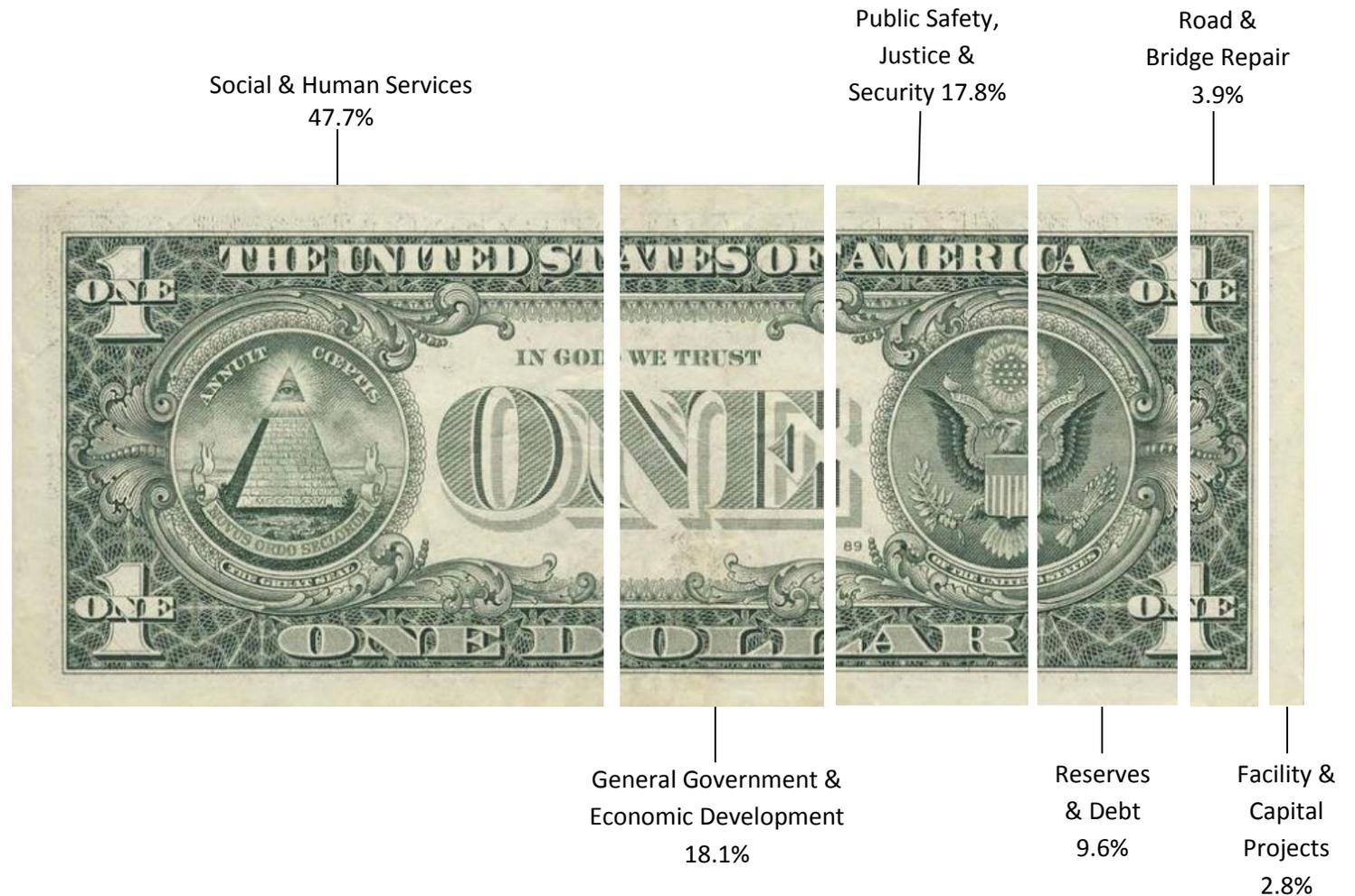
A levy is a property tax, or millage tax. All levies in Franklin County are assessed on Residential & Agricultural as well as Commercial and Industrial properties. Levies are expressed in mills which is equivalent to \$1 per \$1,000 of taxable value. The table below shows the details of current levies for agencies on property in Franklin County; those levies in grey are not under the budgetary authority of the Board of Commissioners.

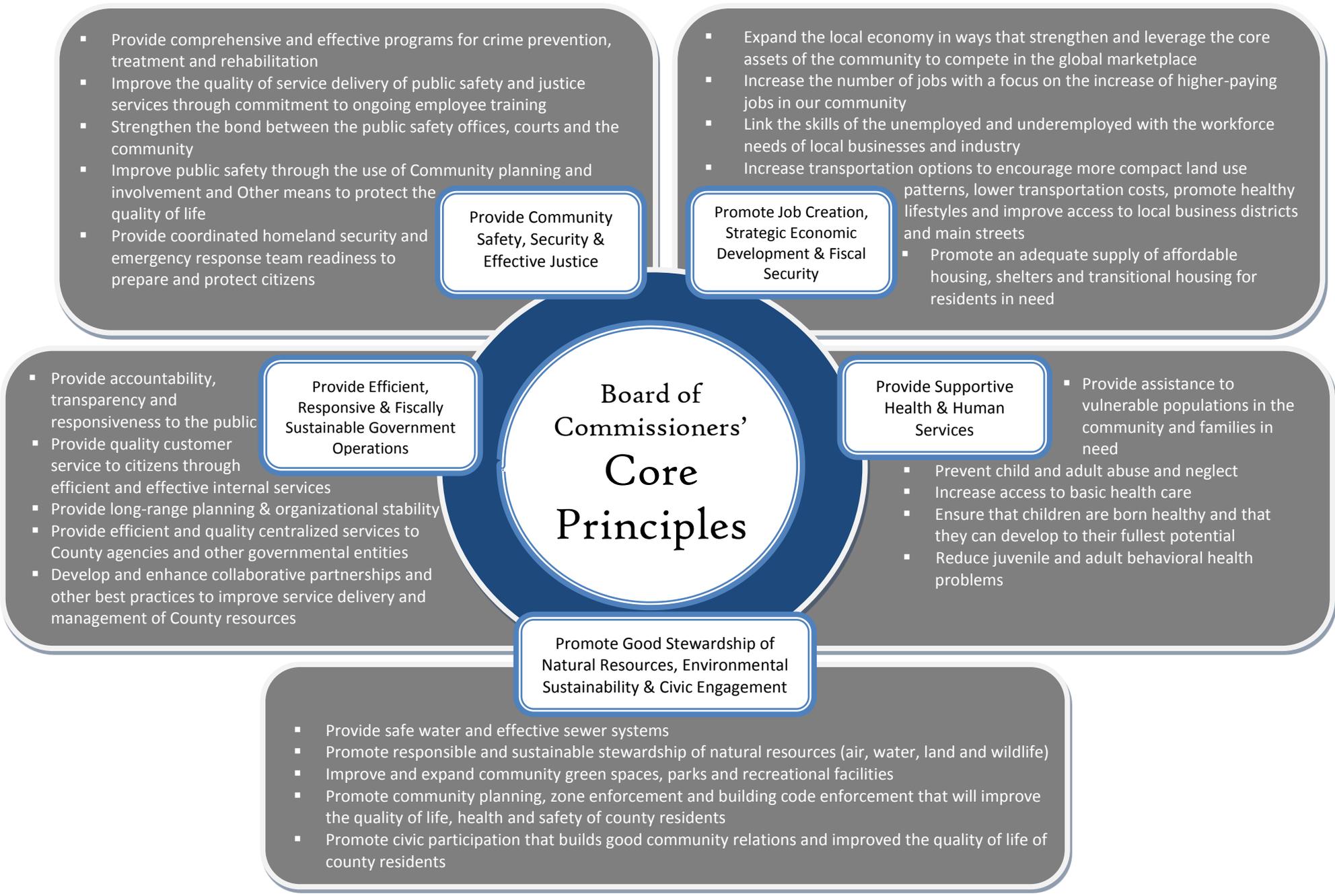
Agency	Date Passed	Millage (Residential)	Duration	Collection Ends
Alcohol, Drug, and Mental Health Board	Nov. 2005	2.2	10-Year	2016
Board of Developmental Disabilities	Nov. 2011	3.5	6-Year	2018
	Mar. 2008	3.5	Continuous	
Office on Aging	Nov. 2012	1.3	5-Year	2017
Children Services	Nov. 2009	3.1	10-Year	2019
	Nov. 2014	1.9	10-Year	2024
Zoological Park (Columbus Zoo & Aquarium)	Nov. 2004	0.75	10-Year	2015
Columbus Metropolitan Library	Nov. 2010	2.8	Continuous	
Metro Parks	May 2009	0.75	10-Year	2019

How is My Dollar Used? 2015 All Funds Expenditures

Some of the services provided in the All Funds Budget using non-General Fund appropriations are:

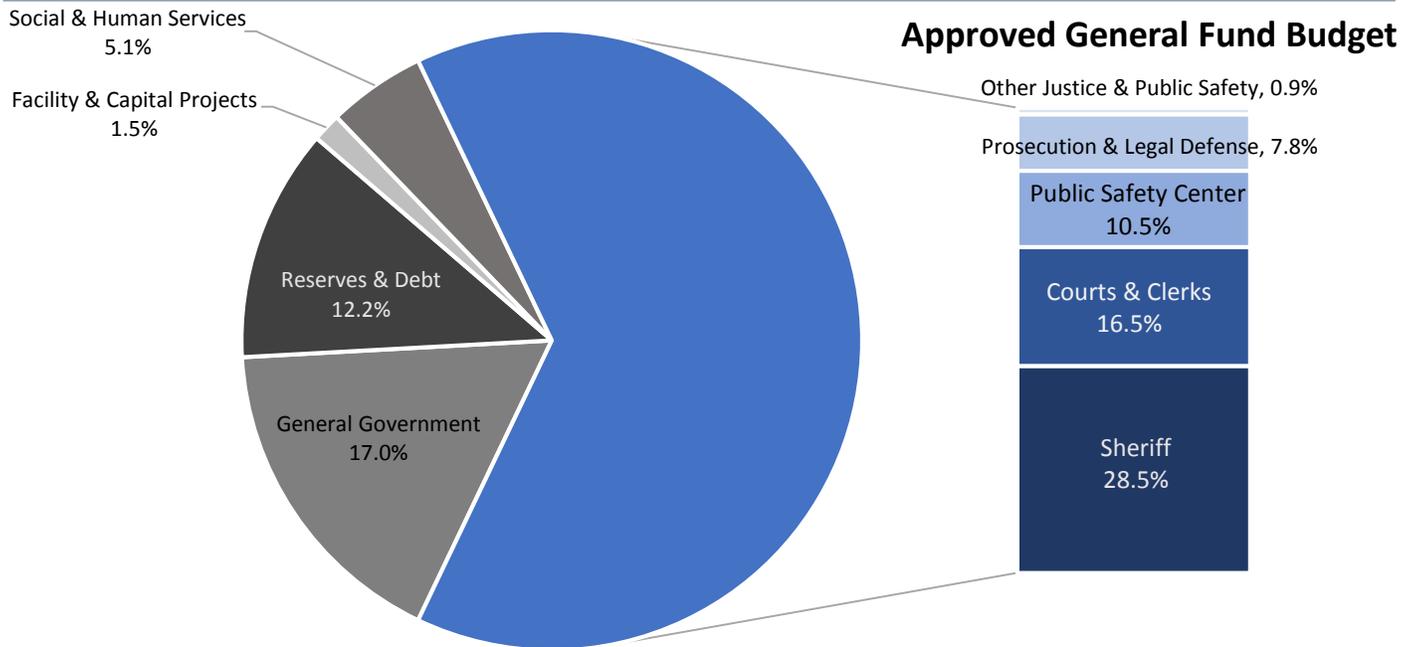
- Home delivered meals for veterans and seniors.
- Child welfare and foster care system
- Franklin County Dog Shelter and dog law enforcement
- Community employment and supported living for adults and specialized education services for children with developmental disabilities
- Creation and enforcement of Child Support orders
- Issuance and management of titles for vehicles and watercraft.
- Treatment and support to those suffering from addiction and dependency.
- Maintenance and construction of County roads and bridges as well as multi-use recreational paths





Core Principle

Provide Community Safety, Security & Effective Justice



Justice and Public Safety makes up 64.2% of the General Fund Budget in 2015. This includes \$42 million dollars for the new Public Safety Center Fund; these funds will be used to construct the new jail and morgue.



Jury Duty Automation Project

In 2015, the Court of Common Pleas will begin a project to make jury service easier on Franklin County citizens. This project will allow for onsite computer kiosks which will provide vouchers to cover parking costs and jury duty pay the same day as service.

Mass Notification System Based on the recommendations from a study with Battelle, the Emergency Management Agency expects to roll out a new system in 2015 which will allow residents to opt in to receive emergency messages on their personal devices.



Restorative Justice Circles

is an alternative justice program for non-violent, 1st time juvenile offenders.

The program requires offenders to face the victims of their crimes, their parents and community volunteers, discuss the offense and take accountability for their actions. The decisions regarding consequences are made by the circle and result in an agreement signed by all parties in lieu of a formal court record. The 2015 Approved Budget includes new funding for a Case Manager to oversee the growth in this program and the Teen Court.

An additional Probation Officer was added in the 2015 Budget for the Common Pleas Court to manage probationers who commit an offense in Franklin County but reside in another jurisdiction. These types of cases have increased 50% since 2008.

Demand for Public Safety & Justice Services in Franklin County

	2011	2012	2013	2014
Prosecutor – Cases Prosecuted	48,890	47,102	48,710	47,500
Public Defender – Caseload for All Divisions	58,367	58,499	60,034	59,346
Sheriff – Service Calls Resolved or Dispatched	321,792	329,340	307,863	320,000
Sheriff – Inmate Days Provided in County Jail	699,611	686,430	677,201	688,000

Core Principle

Promote Job Creation, Strategic Economic Development & Fiscal Security

Some of the County's economic & community development efforts are facilitated through non-profit partners:

- 

The 2015 Budget includes \$1 million for the regional partnership for the purposes of business attraction and retention. For example, two 2015 projects will create 500 new manufacturing jobs and 700 new office/professional positions.
- 

Retail Incubation Supporting Entrepreneurs (RISE) is a program which supports small businesses through training and micro loans.
- 

The 2015 Budget includes \$2.4 million, an increase of 9.1%, to encourage affordable homes & apartments for Franklin County residents in overlooked areas of the County.
- 

As a partner with Experience Columbus and the Greater Columbus Sports Commission, the County supports the tourism industry. This industry supports more than 65,000 jobs and brings in more than \$5.4 billion in direct sales in Franklin County.

SMART WORKS INFRASTRUCTURE WORKS

The 2015 Approved Budget includes \$5.5 million for the Smart Works suite of programs. Infrastructure Works will make up to \$3.5 million available to cities, villages and townships in Franklin County for the construction, rehabilitation and replacement of local infrastructure projects. These dollars are intended to help Franklin County communities leverage investments available from other private and public sources. Other components of Smart Works include a \$2.0 million investment in green energy and workforce which will be announced in the coming months.



10,054

families were assisted by Franklin County EDP through economic development, homelessness prevention, affordable housing and other initiatives in 2014.

Building The Future Franklin County Workforce: Two new programs and two expanding programs in 2015 aim at enhancing the economy of tomorrow by developing the job skills of young people.

- Franklin County Career Pathways to Prosperity is a partnership with the County, Reynoldsburg City Schools and the Electrical Trades Center. High School Juniors & Seniors participate in an internship program and graduate with credentials to start their careers.
- Franklin County Fleet Management is partnering with Columbus State to start a Mechanic Internship program. County mechanics have an average of over 25 years of service and will have a wealth of experience to share with these students.
- The 1st Franklin County Youth Lemonade Day was held in 2014, with a plan to repeat it in 2015. The program teaches youth business skills by partnering with mentors, attending workshops and completing a curriculum culminating in launching their own lemonade business.
- Franklin County continues to host Work Study students from Cristo Rey High School. Three teams of students have been gaining valuable hands on experience by working on site with the Human Resources, Treasurer's and Auditor's Offices.



CRISTO REY
COLUMBUS HIGH SCHOOL

Core Principle

Promote Good Stewardship of Natural Resources, Environmental Sustainability, & Civic Engagement

The 2015 Approved Budget includes a \$2.5 million General Fund subsidy to upgrade water & sewer systems to ensure compliance with Ohio EPA regulations.

County Expects to Recycle 500 Tons of Paper, Plastic, Metal and Food in 2015

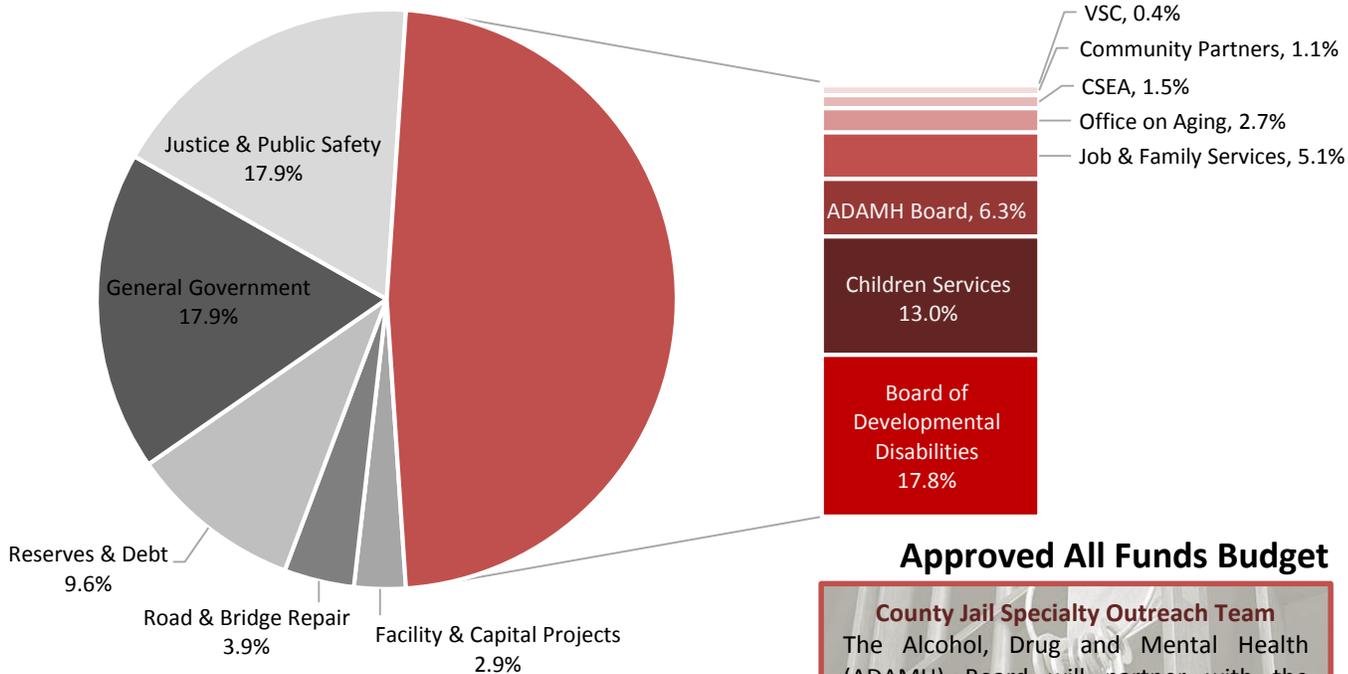


	Tons Recycled					
	2010	2011	2012	2013	2014	2015
Paper	177	238	335	305	350	300
Plastic	28	30	15	25	25	25
Metal	54	49	129	86	92	75
Food					100	100
Total	259	317	479	416	567	500

By replacing aging vehicles with more efficient and hybrid vehicles, Fleet Management has improved the average Miles Per Gallon (MPG) rating of the vehicle fleet from 13.8 in 2012 to 14.6 in 2014. With a fleet of 450 vehicles that drives an average of 4.8 million miles a year, that adds up to big savings and lessens the carbon footprint of the County.

Core Principle

Provide Supportive Health & Human Services



The Veterans Service Commission (VSC) returns to Memorial Hall to begin 2015. The relocation will save the County \$250,000 annually and allow for service to Veterans in a larger, more accessible space that is along bus lines and has free parking available. The new space will also allow for growth as demand for services continues to increase – more than 25% since 2011. The 2015 Budget includes \$5.4 million in General Fund appropriations for VSC.

Approved All Funds Budget

County Jail Specialty Outreach Team

The Alcohol, Drug and Mental Health (ADAMH) Board will partner with the Sheriff's Office in 2015 to connect people being released from jail with community-based care. Currently, 1/3 of all people released with a severe mental disorder were not linked with the treatment services that are critical to prevent recidivism.

Learning Circles: The Department of Job & Family Services (JFS) has set a goal to connect all youth service providers with The Learning Circle system which will provide a comprehensive data system that tracks Early Warning Indicators with public education systems to address student needs and academic performance.

The 2015 Budget includes \$100,000 for the Board of Developmental Disabilities (BDD) to purchase adaptive technology such as iPads and interactive white boards to assist adults with education plans and life/job goals as part of the Ohio Employment First Initiative.

Core Principle

Provide Efficient, Responsive & Fiscally Sustainable Government Operations.

The Child Support Enforcement Agency works with 7 other agencies, including the Courts, Economic Development and Job & Family Services, to continually improve their support of children in Franklin County. These partnerships have resulted in the highest support establishment rates in 10 years, increased medical collections, established innovative programs to assist obligors with job placement, conducted outreach programs to support parenting skills, improved customer service through acceptance of credit card payments, and provided new access to information online.

The first phase of the Network Reliability & Redundancy Project will be completed in early 2015 allowing the County to move in to the next phase. This project will create a redundant server environment which will provide immediate access to websites and applications in the event of network failure. This will help ensure County employees are able to be responsive to residents regardless of technology issues.



General Services continues to find savings through collaborative solutions in addition to centralized fleet & mail services. The County's Print Shop includes partnerships with the Treasurer's Office to print and prepare monthly tax bills, and with the Board of Elections to print ballots. In 2015, Purchasing will establish a procurement card program for all county agencies to streamline the process for payment of expenses.

Employee health benefits are a significant driver of budget growth. Through prudent management of the Franklin County Cooperative Health Benefits Program, the County has saved \$245.8 million including \$47.7 million in 2015.