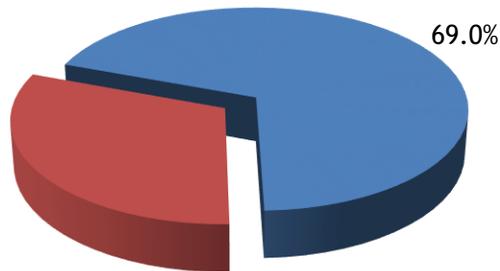


General Fund - Revenue Analysis

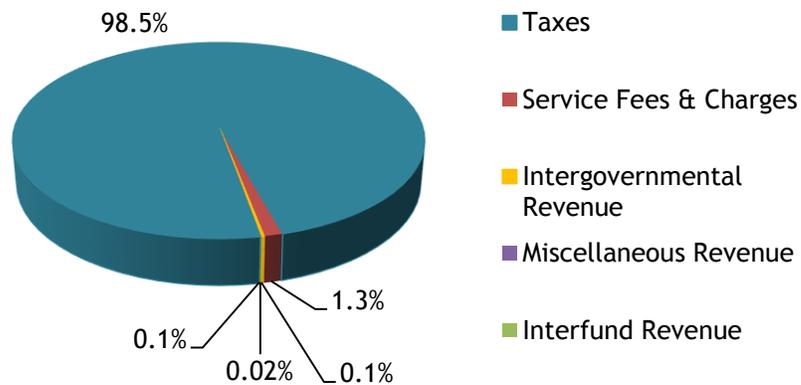
### Share of Total County Revenue



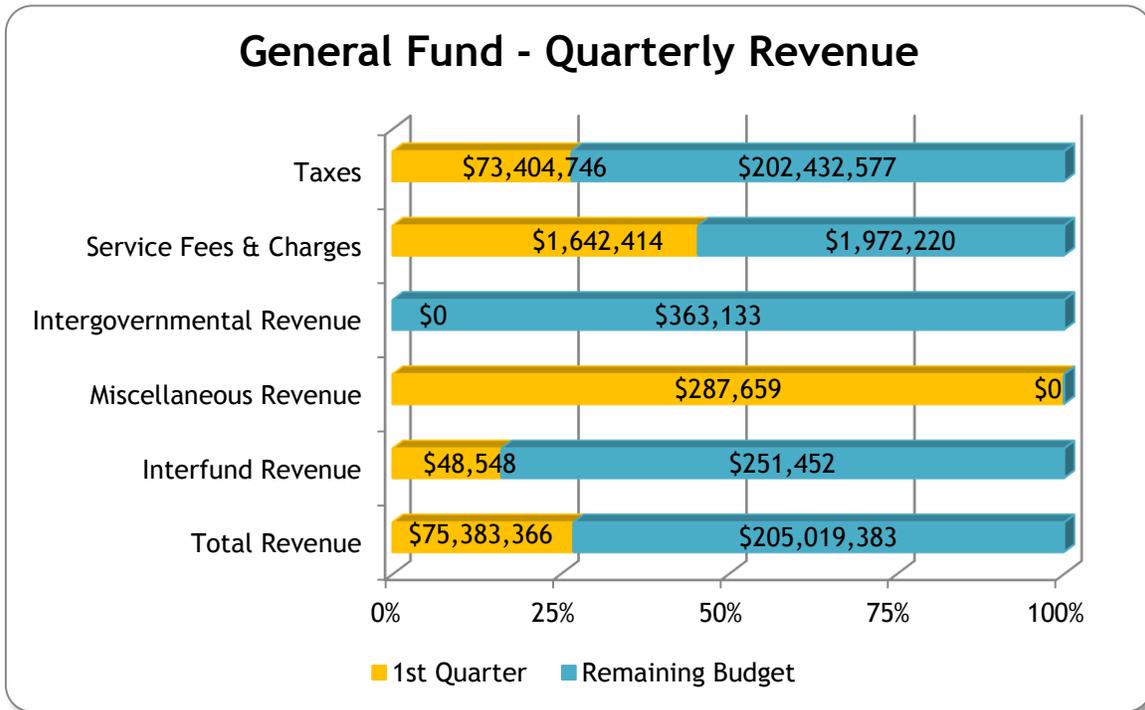
- Agency General Fund Budgeted Revenues
- Total Remaining General Fund Revenues

- The General Fund revenue for the Board of Commissioners is estimated to be **\$280,165,090** for 2015, which is **69.0%** 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	\$42,888,211	\$62,965,559	\$67,221,381	\$70,909,728	\$42,888,211	\$243,984,879
Current Year	\$75,383,366				\$75,383,366	\$280,165,090

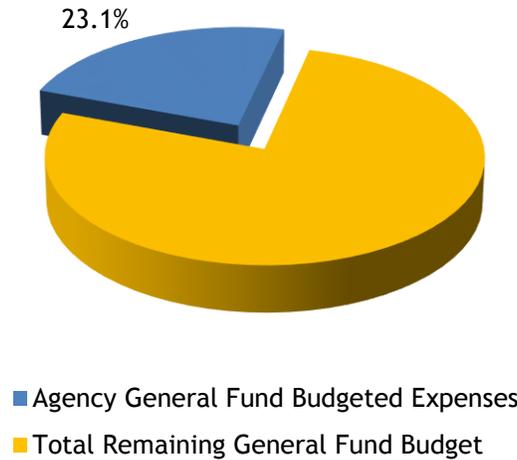
\*Current year total represents revised budget.

- First quarter revenue of **\$75,383,366** represents **26.9%** of the budgeted amount for the year.
- All of the \$73,404,746 in Taxes received during the 1<sup>st</sup> quarter was associated with the sales tax, and represents 26.6% of the budgeted amount. This reflects an increase of 3.2% above current year estimates and an increase of 7.1% from 2014 receipts when excluding the change in the sales tax rate.
- Within Service Fees & Charges, \$1,642,414 or 45.4% of the budgeted amount was collected during the 1<sup>st</sup> quarter, of which \$1,636,408 or 99.6% 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, Recovery Zone Economic Development Bonds issued in 2010 and the Ohio Air Quality Development Authority Bonds. The revenues within this category will be received in the 2<sup>nd</sup> and 4<sup>th</sup> quarters. At this time, the payment in the 2<sup>nd</sup> quarter is expected to be reduced by 7.2% due to the sequestration cuts mandated by the Budget Control Act of 2011.

- Within Miscellaneous Revenue, \$287,659 was collected from the insurance company for damaged chillers located at the Veterans Memorial building. Also included in this category are 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 1<sup>st</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 \$364,110 has been repaid to date, leaving a balance of \$835,590. The loan is scheduled to be paid in full in 2037.

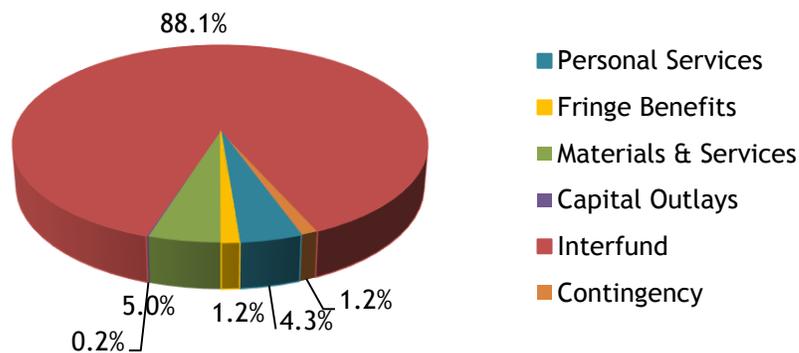
General Fund - Expenditure Analysis

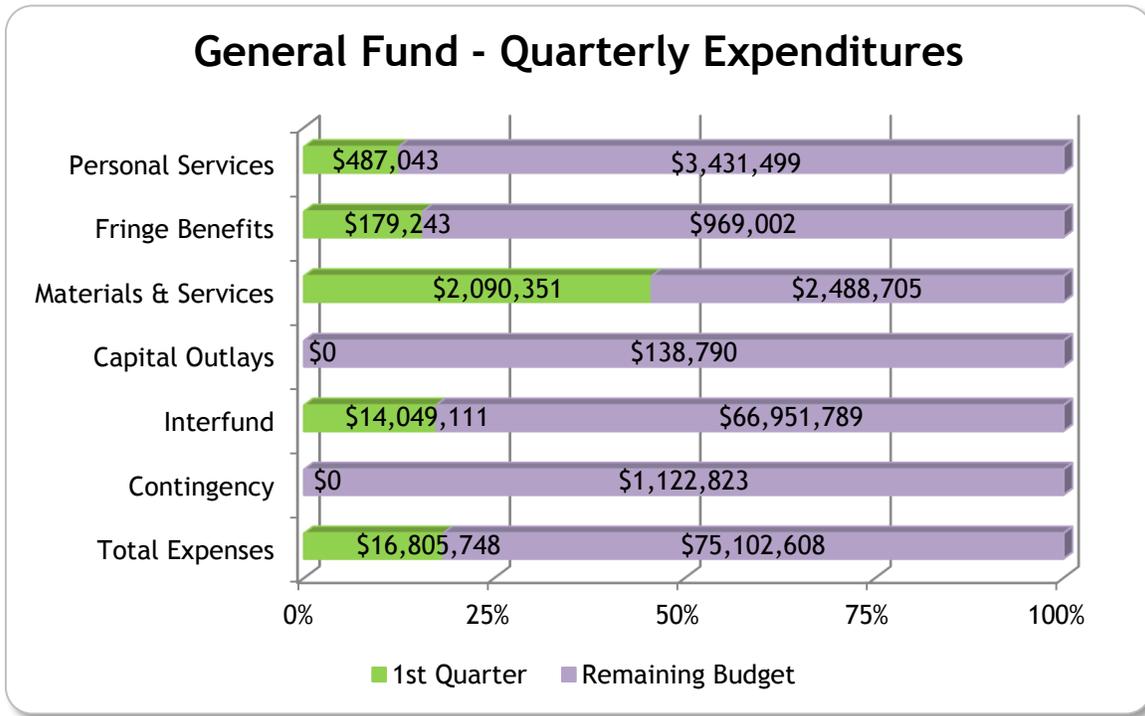
### Share of Total County Expenditures



- The General Fund expenditures for the Board of Commissioners are estimated to be **\$91,908,356** for 2015, which is **23.1%** 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	\$7,992,367	\$20,657,125	\$5,301,218	\$36,634,120	\$7,992,367	\$70,584,830
Current Year	\$16,805,748				\$16,805,748	\$91,908,356

\*Current year total represents revised budget.

- First quarter expenditures of **\$16,805,748** represent **18.3%** 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 \$232,635 in Fringe Benefits that was budgeted 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). There were three transfers made from this Reserve during the 1<sup>st</sup> quarter (see the resolutions under Budget Corrective Items - Approved below for further detail).
- Within Materials and Services, \$2,090,351 or 45.7% of the budgeted amount was expended during the 1<sup>st</sup> quarter. Of this amount, \$1,074,929 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 2014.

- Within the Interfund category, \$14,049,111 or 17.3% of the budgeted amount was expended during the 1<sup>st</sup> quarter. Of this amount,
  - \$10,500,000 or 74.7% was associated with the Public Safety Center Fund for the new jail and forensic science facilities.
  - \$1,485,613 or 10.6% was associated with the monthly mandated share payments to JFS.
  - \$864,555 or 6.2% was associated with the transfer to the County Engineer for the Stormwater Management Program.
  - \$532,469 or 3.8% is associated with the Sanitary Engineer capital projects.
  - \$496,427 or 3.5% was associated with subsidy payments to the Child Support Enforcement Agency.
  - \$111,700 or 1.0% was associated with a transfer for the Veterans Memorial operating expenses.
  
- Of the \$66,951,789 remaining within the Interfund category:
  - \$31,500,000 or 47.0% was associated with the Public Safety Center Fund for the new jail and forensic science facilities.
  - \$23,666,011 or 35.3% is associated with the various General Fund debt service transfers scheduled for the 2<sup>nd</sup> and 4<sup>th</sup> quarters.
  - \$3,082,647 or 4.6% is associated with the remaining monthly mandated share payments to JFS.
  - \$1,967,531 or 2.9% is associated with the Sanitary Engineer capital projects.
  - \$1,500,000 or 2.2% is associated with the remaining subsidy payments to Animal Care and Control.
  - \$1,203,573 or 1.8% is associated with the remaining subsidy payments to the Child Support Enforcement Agency.
  - \$846,555 or 1.3% is associated with the 2<sup>nd</sup> transfer to the County Engineer for the Stormwater Management Program.
  
- 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 1<sup>st</sup> quarter five transfers from Contingency in the amount of \$1,877,177 was approved (see the resolutions under Budget Corrective Items - Approved below for further detail).

### General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$558,125	\$487,042	87.3%
2 <sup>nd</sup> Quarter	\$651,146		
3 <sup>rd</sup> Quarter	\$558,125		
4 <sup>th</sup> Quarter	\$2,151,146		
<b>Total</b>	<b>\$3,918,542</b>	<b>\$487,042</b>	<b>12.4%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services during the 1<sup>st</sup> quarter is related to several vacancies. The vacancies are currently in the process of being filled.
- The budgeted amount allocated for the 4<sup>th</sup> quarter includes \$1.5 million reserved for termination and wellness payouts, salary studies, and variances between actual and budgeted vacancy levels that are addressed by the Omnibus Termination and Wellness Resolution at the end of the year.

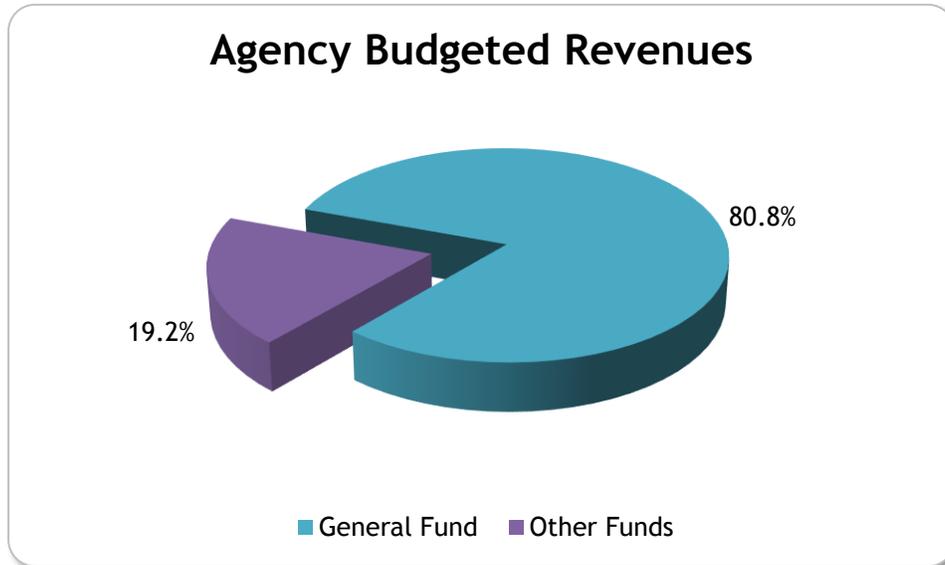
### General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,700,488 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 \$59,825.
- The following resolutions include transfers of appropriations from Contingency, totaling \$1,877,178 to the various agencies:
  - Resolution No. 0063-15 for the Sheriff's Office to support the purchase of a recorder system (\$60,995);
  - Resolution No. 0142-15 for the Sheriff's Office to support Street Training program (\$42,158);
  - Resolution No. 0247-15 for the Data Center to support the purchase of two processors (\$71,955);
  - Resolution No. 0278-15 for the Network Infrastructure Fund & Data Center to support the Network Infrastructure project phase II (\$1,600,000), of which \$1,350,000 was transferred to Interfund in order to provide cash to the Network Infrastructure Fund (Fund 4066) and \$250,000 was transferred to the Data Center for project management;
  - Resolution No. 0281-15 for Probate Court to support guardianship cases (\$102,070).

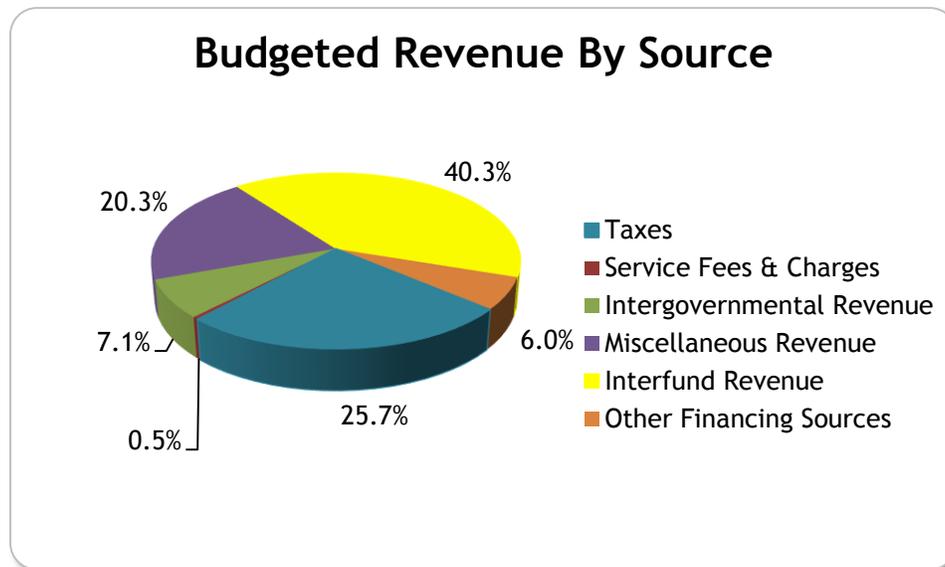
### General Fund - Budget Corrective Items - Pending

- There are various items within the Commissioners' Reserves, including the \$1.1 million within Contingency, that will be transferred as needed to other County offices throughout the remainder of the year.

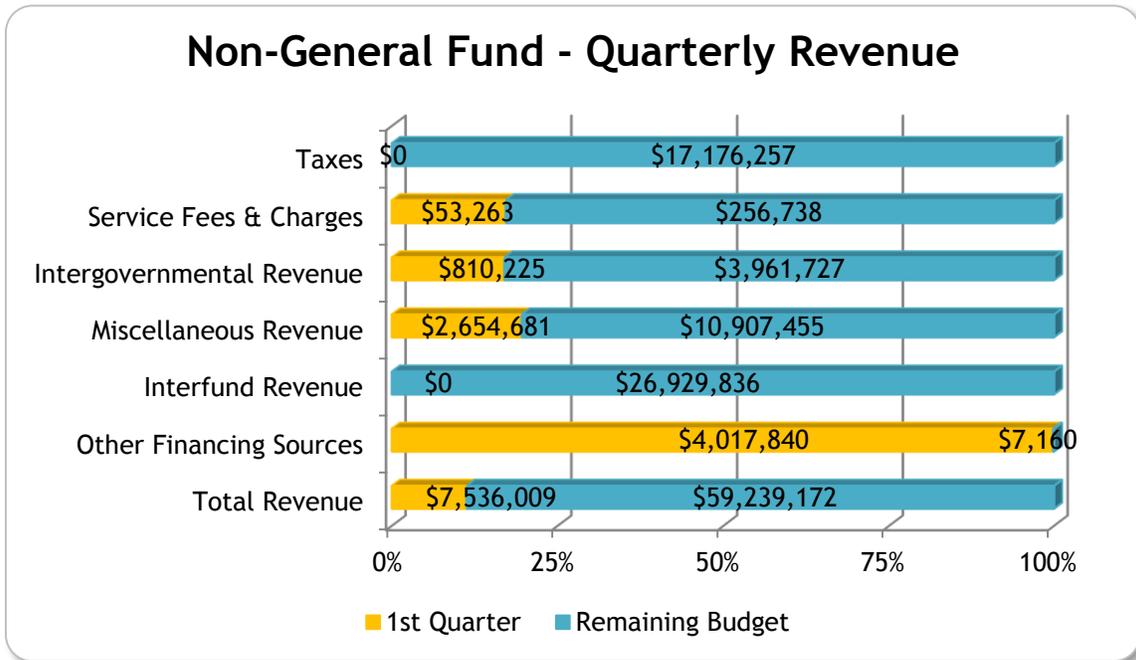
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Board of Commissioners is estimated to be **\$66,775,179** for 2015, which is **19.3%** 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.



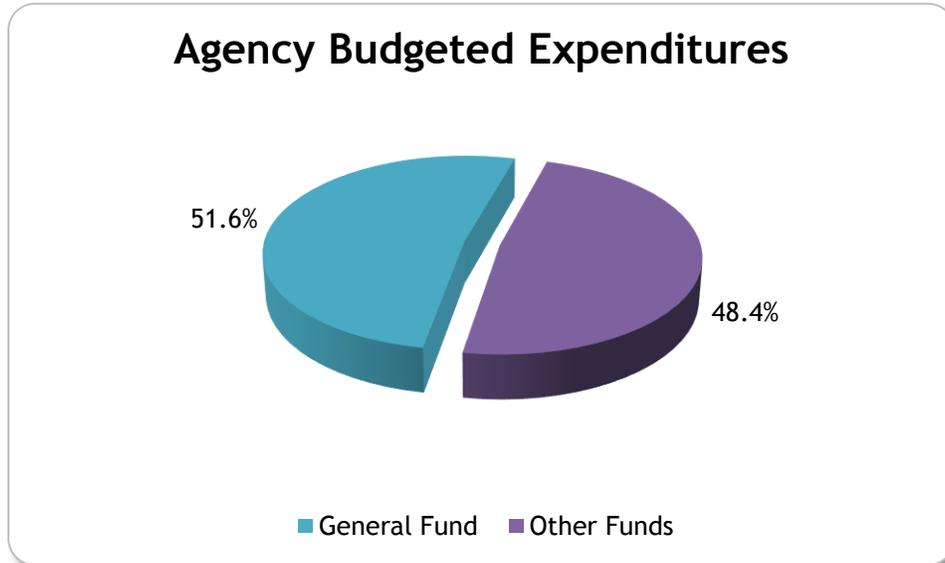
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$121,725,008	\$10,173,696	\$9,968,628	\$21,694,137	\$121,725,008	\$163,561,469
Current Year	\$7,536,009				\$7,536,009	\$66,775,179

*\*Current year total represents revised budget.*

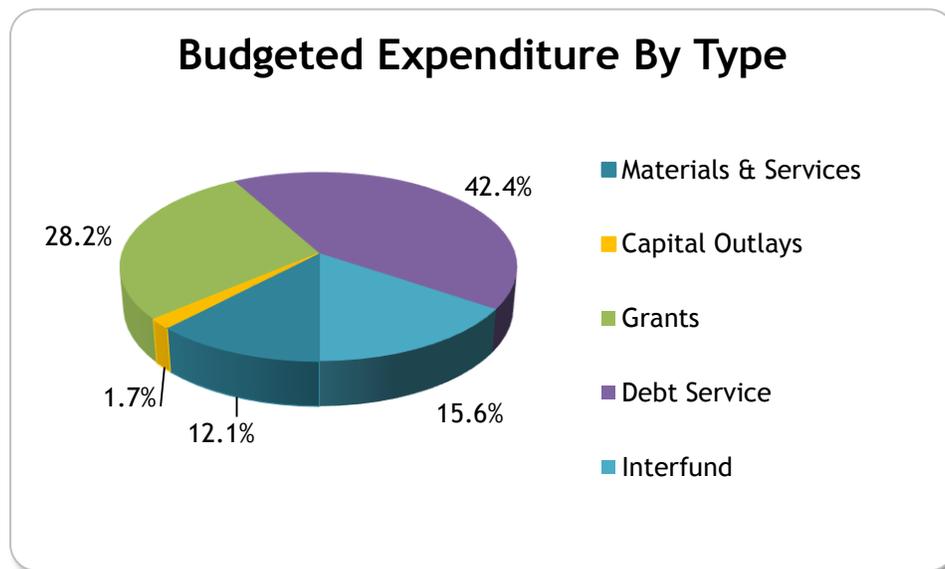
- First quarter revenue of **\$7,536,009** represents **11.3%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement is set to occur during the 2<sup>nd</sup> quarter, rather than the 1<sup>st</sup> quarter as in the prior year.
- All of the \$53,263 collected within Service Fees & Charges 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 \$810,225 collected during the 1<sup>st</sup> quarter was received by the Wireless 9-1-1 Fund (Fund 2130).

- Of the \$2,654,681 collected within Miscellaneous Revenue during the 1<sup>st</sup> quarter, 99% was from rent payments received from Franklin County Stadium Inc. to cover the debt service on Huntington Park.
- Of the \$10,907,455 remaining to be collected within Miscellaneous Revenue, \$6,568,115 or 60.2% 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 2015, 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.
- Within Other Financing Sources, the \$4,017,840 received in the 1<sup>st</sup> quarter is from the re-issuance of the notes for Huntington Park.

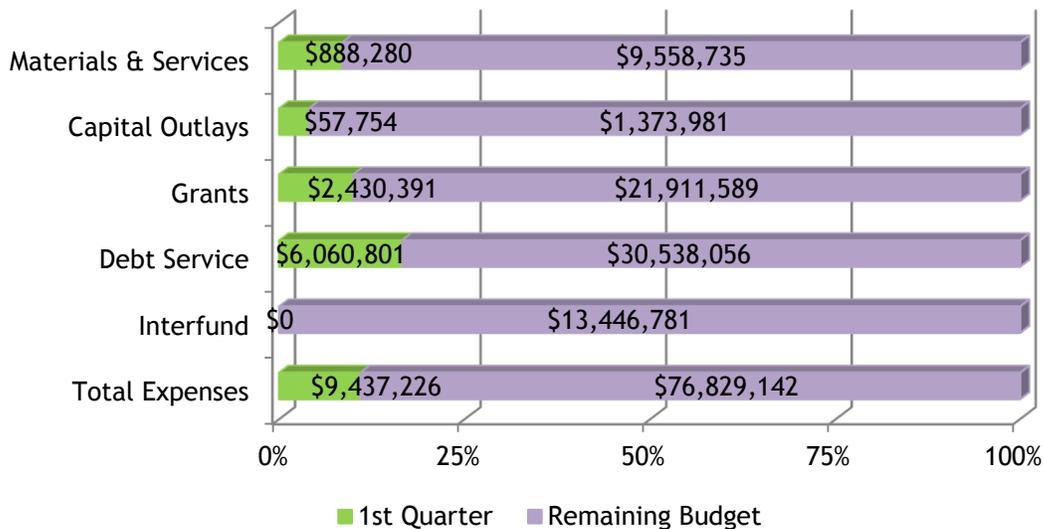
Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Board of Commissioners are estimated to be **\$86,266,366** for 2015, which is **48.4%** 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	\$122,041,918	\$11,269,107	\$8,465,517	\$26,070,276	\$122,041,918	\$167,846,818
Current Year	\$9,437,226				\$9,437,226	\$86,266,366

\*Current year total represents revised budget.

- First quarter expenditures of **\$9,437,226** represent **10.9%** of the budgeted amount for the year.
- The variance during the 1<sup>st</sup> quarter in the amount from the prior year is primarily due to the refunding of the County's Build America Bonds and the advanced refunding of a portion of the Series 2007 issuance. The total amount that was recorded in the Bond Retirement Fund (Fund 3031) for this transaction during the 1<sup>st</sup> quarter of 2014 was \$103,019,303.
- Of the \$888,280 expended within Materials & Services, \$721,514 is associated with the Scioto Peninsula project of which \$2,882,400 is budgeted. The remaining budget includes \$6,568,115 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 2015.
- Within Capital Outlays, the total budgeted amount of \$1,350,000 is associated with the Network Infrastructure project.

- Within Grants, the Commissioners expended \$2,430,391 or 10.0% of the budgeted amount during the 1<sup>st</sup> quarter. Of this amount, \$1,750,000 or 72.0% was associated with the payment to the City of Columbus to support the Scioto Greenways project, and \$536,197 or 22.1% 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, \$6,060,801 was expended in the 1<sup>st</sup> quarter. 100% was for the repayment of the notes issued in 2014 for Huntington Park.
- 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 2015.

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

- Resolution No. 0051-15 authorized reconciling 2015 non-general fund appropriations to align with the amended certificate of estimated resources, in the amount of \$336,928.
- Resolution No. 0278-15 authorized non-general fund supplemental appropriations in the amount of \$1,350,000 for Phase II of the Network Redundancy and Reliability Initiative.

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

- A resolution will be approved during the 2<sup>nd</sup> quarter (Resolution No. 0304-15 on April 7<sup>th</sup>) authorizing a non-general fund supplemental appropriation in the amount of \$780,784 and a transfer of cash from the General Fund to the Scioto Peninsula Redevelopment Fund (Fund 1008) in the amount of \$708,074 for a contract agreement with S.G. Loewendick & Sons, Inc. to perform Slab Demolition, Piling Removal and Related Phase III Site Work at Franklin County Veterans Memorial.
- A resolution will be approved during the 2<sup>nd</sup> quarter (Resolution No. 0326-15 on April 14) authorizing an advance of cash from the Workers' Compensation Fund to the Workers' Compensation Revolving Fund for the payment of the County's 2014 retrospective claims costs, in the amount of \$1,148,635.
- A resolution will be approved during the 2<sup>nd</sup> quarter (Resolution No. 0327-15 on April 14) authorizing a transfer of funds in the amount of \$962.64, from the General Fund to the Wireless 9-1-1 Fund (Fund 2130) for the payment of interest earnings from calendar year 2014.