

**Budget Comparison
2014 vs 2015**

	2014 Projected <u>Actuals</u>	2015 Recommended <u>Budget</u>	<u>% Change</u>
General Fund - Current Operations and Capital Investments	\$343,437,302	\$343,665,470	0.1%
Additional Investments (Compared to 2013):			
Community Safety, Security & Effective Justice	\$5,000,000	\$42,000,000	
Job Creation, Strategic Economic Development, & Fiscal Security*	\$174,496	\$4,755,100	
Supportive Health & Human Services	\$1,840,911	\$3,880,448	
Good Stewardship of Natural Resources and Environmental Sustainability	\$2,500,000	\$2,500,000	
Subtotal - Additional Investments	\$9,515,407	\$53,135,548	
Commissioners' Contingency	-	\$3,000,000	
Total - General Fund	\$352,952,709	\$399,801,018	13.3%
Non-General Fund Total	\$1,083,532,621	\$989,637,922	-8.7%
Total - All Funds	\$1,436,485,330	\$1,389,438,940	-3.3%

*The 2013 Actuals include the final payment of \$2,169,150 to the Columbus Regional Airport Authority as part of the Rickenbacker agreement approved by Resolution #1161-02. These dollars have been reinvested in other Economic Development programs in 2014 and 2015.

General Fund Expenditures

Expenditures by Agency

	<u>2014 Projected Actuals</u>	<u>2015 Agency Request</u>	<u>2015 Recommended Budget</u>	<u>2014 Proj v. 2015 Rec % Change</u>
Alcohol, Drug, & Mental Health Board	-	-	-	-
Animal Care and Control	-	-	-	-
Auditor's Office	\$2,979,747	\$3,008,585	\$2,955,931	(0.8%)
Benefits & Risk Management	\$316,237	\$315,940	\$315,916	(0.1%)
Board of County Commissioners	\$3,850,445	\$3,930,868	\$3,926,512	2.0%
Board of Developmental Disabilities	-	-	-	-
Board of Elections	\$9,552,018	\$7,844,408	\$7,325,867	(23.3%)
Child Support Enforcement Agency	-	-	-	-
Children Services Board	-	-	-	-
Clerk of Courts	\$8,453,978	\$9,188,001	\$8,931,025	5.6%
Common Pleas Court	\$20,563,818	\$20,958,257	\$20,743,958	0.9%
Community Partnerships	\$13,054,968	\$15,057,872	\$15,057,776	15.3%
Coroner's Office	\$3,494,685	\$3,730,310	\$3,726,218	6.6%
Court of Appeals	\$249,648	\$301,750	\$301,750	20.9%
Data Center	\$9,228,319	\$11,341,148	\$9,402,587	1.9%
Domestic and Juvenile Court	\$29,548,825	\$30,229,238	\$29,856,598	1.0%
Economic Development & Planning	\$5,913,813	\$11,023,180	\$11,021,104	86.4%
Emergency Management Agency	-	-	-	-
Engineer's Office	\$584,410	\$678,611	\$611,968	4.7%
General Services (Purchasing & Fleet)	\$5,694,189	\$5,798,537	\$5,729,463	0.6%
Human Resources	\$881,139	\$955,040	\$941,764	6.9%
Job & Family Services	-	-	-	-
Law Library	-	-	-	-
Municipal Court	\$1,825,475	\$1,822,007	\$1,778,364	(2.6%)
Municipal Court Clerk	\$123,326	\$124,229	\$124,229	0.7%
Office of Homeland Sec. & Justice Programs	-	-	-	-
Office on Aging	-	-	-	-
Probate Court	\$3,945,808	\$4,348,622	\$4,049,871	2.6%
Prosecuting Attorney's Office	\$16,538,279	\$18,034,006	\$18,009,322	8.9%
Public Defender's Office	\$12,863,403	\$11,834,410	\$13,072,298	1.6%
Public Facilities Management	\$29,203,424	\$28,054,724	\$26,759,498	(8.4%)
Recorder's Office	\$2,756,239	\$3,430,026	\$2,881,543	4.5%
Reserves and Debt*	\$55,498,953	\$91,972,826	\$90,679,256	63.4%
Sanitary Engineering	-	-	-	-
Sheriff's Office	\$108,536,986	\$123,215,706	\$113,988,282	5.0%
Treasurer's Office	\$1,876,635	\$2,270,716	\$2,243,125	19.5%
Veterans Service Commission	\$5,417,942	\$5,372,629	\$5,366,793	(0.9%)
Franklin County - General Fund	\$352,952,709	\$414,841,646	\$399,801,018	13.3%

* The 2015 Recommended Budget includes the transfer of \$42 million associated with the temporary sales tax to the Public Safety Center Fund for the construction of the new jail and morgue.

General Fund Revenue
Revenues by Agency

	2014 Projected <u>Actuals</u>	2015 Agency <u>Request</u>	2015 Recommended <u>Budget</u>	2014 Proj v. 2015 Rec <u>% Change</u>
Alcohol, Drug, & Mental Health Board	-	-	-	-
Animal Care and Control	-	-	-	-
Auditor's Office	\$71,726,081	\$73,051,480	\$73,051,480	1.8%
Benefits & Risk Management	-	-	-	-
Board of County Commissioners*	\$239,017,271	\$280,165,090	\$280,165,090	17.2%
Board of Developmental Disabilities	-	-	-	-
Board of Elections**	\$2,847,240	\$62,250	\$62,250	(97.8%)
Child Support Enforcement Agency	-	-	-	-
Children Services Board	-	-	-	-
Clerk of Courts	\$3,995,683	\$3,285,286	\$3,285,286	(17.8%)
Common Pleas Court	\$1,139,434	\$1,215,077	\$1,215,077	6.6%
Community Partnerships	\$166,402	\$139,778	\$139,778	(16.0%)
Coroner's Office	\$349,206	\$349,412	\$349,412	0.1%
Court of Appeals	\$30,000	\$43,100	\$43,100	43.7%
Data Center	\$955,604	\$2,218,239	\$1,916,625	100.6%
Domestic and Juvenile Court	\$3,788,565	\$3,281,973	\$3,281,973	(13.4%)
Economic Development & Planning	\$393,273	\$416,000	\$416,000	5.8%
Emergency Management Agency	-	-	-	-
Engineer's Office	-	-	-	-
General Services (Purchasing & Fleet)	\$927,737	\$1,005,000	\$1,005,000	8.3%
Human Resources	-	-	-	-
Job & Family Services	-	-	-	-
Law Library	-	-	-	-
Municipal Court	\$189,789	\$200,317	\$200,317	5.5%
Municipal Court Clerk	\$436,689	\$441,055	\$441,055	1.0%
Office of Homeland Sec. & Justice Programs	-	-	-	-
Office on Aging	-	-	-	-
Probate Court	\$1,378,883	\$949,000	\$949,000	(31.2%)
Prosecuting Attorney's Office	\$473,000	\$567,463	\$567,463	20.0%
Public Defender's Office	\$6,000,002	\$5,857,667	\$6,867,182	14.5%
Public Facilities Management	\$2,590,163	\$2,261,306	\$2,261,306	(12.7%)
Recorder's Office	\$3,750,243	\$3,840,471	\$4,105,471	9.5%
Sanitary Engineering	-	-	-	-
Sheriff's Office	\$11,643,809	\$11,606,679	\$11,589,479	(0.5%)
Treasurer's Office	\$12,696,836	\$13,592,240	\$13,592,240	7.1%
Veterans Service Commission	-	-	-	-
Franklin County - General Fund	\$364,495,909	\$404,548,884	\$405,504,585	11.3%

*Because of the three month delay between the time of sale, revenue from the change in the sales tax rate that was effective January 1, 2014 was not received until April 2014. As a result, 2015 represents the first full year of collections.

**In even numbered years, the Board of Elections receives fees charged to local governments to reimburse the agency for expenses related to the prior year's election.

**General Fund Resources
2014 vs 2015**

	2014 Projected Actuals	2015 Recommended Budget
Available Cash Balance (January 1) ^a		
General Fund - Unrestricted Cash	\$96,092,218	\$97,152,418
General Fund - Economic Stabilization	\$14,517,000	\$25,000,000
27th Pay Reserve Fund	\$600,000	\$2,000,000
Risk Management Fund	\$1,526,698	\$1,338,698
Stadium Pledge Fund	\$3,643,596	\$3,643,596
Hotel Pledge Fund	<u>\$10,082,384</u>	<u>\$10,082,384</u>
	\$126,461,895	\$139,217,095
Total General Fund Revenue		
Taxes Total	\$273,815,793	\$315,427,349
Licenses & Permits Total	\$424,000	\$407,000
Service Fees & Charges Total	\$45,776,522	\$44,376,377
Fines & Forfeitures Total	\$1,019,895	\$996,478
Intergovernment Revenue Total	\$33,534,883	\$33,941,544
Miscellaneous Revenue Total	\$1,992,732	\$1,960,237
Interfund Revenue Total	\$819,969	\$300,000
Other Financing Sources Total	\$17,225	\$2,000
Investment Earnings Total	<u>\$7,094,891</u>	<u>\$8,093,600</u>
	\$364,495,909	\$405,504,585
Other Revenue ^b	<u>\$1,412,000</u>	<u>\$0</u>
Total Available Resources	\$492,369,804	\$544,721,680
Total General Fund Expenditures		
Personal Services Total	\$147,200,894	\$149,818,880
Fringe Benefits Total	\$60,644,961	\$65,733,798
Materials & Services Total	\$68,578,337	\$70,712,957
Capital Outlays Total	\$5,045,357	\$2,203,158
Grants Total	\$19,918,622	\$26,772,552
Interfund Total ^c	\$51,564,538	\$81,351,388
Contingency Total	<u>\$0</u>	<u>\$3,208,284</u>
	\$352,952,709	\$399,801,018
Other Expenditures ^d	\$200,000	\$500,000
Total Expenditures	<u>\$353,152,709</u>	<u>\$400,301,018</u>
Year-End Cash Balance (December 31)	<u>\$139,217,095</u>	<u>\$144,420,663</u>
Year-End Cash Balance as a % of Total Expenditures ^e	44.3%	41.8%

^a Available Cash Balance includes allocation of \$10,483,000 from unrestricted cash to Economic Stabilization.

^b Other revenue represents activity within the 27th Pay Reserve (\$1,400,000) and Risk Management Fund (\$12,000).

^c Interfund Total includes the transfers of \$5 million in 2014 and \$42 million in 2015 to the Public Safety Center Fund for the relocation of the Coroner's Office and the construction of a new jail facility. Utilizing the proceeds from the temporary sales tax rate increase for the project rather than issuing \$200 million in debt is expected to save approximately \$100 million in avoided interest costs over the life of the debt service.

^d Other Expenditures represent activity within the Risk Management Fund.

^e Excludes the amount associated with the temporary sales tax.

Total Revenue (All Funds)

Revenues by Agency

	<u>2014 Projected Actuals</u>	<u>2015 Agency Request</u>	<u>2015 Recommended Budget</u>	<u>2014 Proj v. 2015 Rec % Change</u>
Alcohol, Drug, & Mental Health Board	\$78,958,315	\$74,274,618	\$74,274,618	(5.9%)
Animal Care and Control	\$2,122,678	\$2,107,500	\$2,057,500	(3.1%)
Auditor's Office	\$81,626,117	\$93,449,883	\$93,449,883	14.5%
Benefits & Risk Management	\$99,342,006	\$104,786,102	\$104,179,288	4.9%
Board of County Commissioners*	\$410,503,634	\$345,434,067	\$345,434,067	(15.9%)
Board of Developmental Disabilities	\$237,374,452	\$236,095,698	\$236,095,698	(0.5%)
Board of Elections**	\$2,847,240	\$62,250	\$62,250	(97.8%)
Child Support Enforcement Agency	\$20,044,009	\$20,005,950	\$20,005,950	(0.2%)
Children Services Board	\$178,106,617	\$179,591,715	\$179,591,715	0.8%
Clerk of Courts	\$11,019,371	\$10,308,486	\$10,308,486	(6.5%)
Common Pleas Court	\$4,648,534	\$4,763,698	\$4,763,698	2.5%
Community Partnerships	\$166,402	\$139,778	\$139,778	(16.0%)
Coroner's Office	\$349,206	\$349,412	\$349,412	0.1%
Court of Appeals	\$30,000	\$43,100	\$43,100	43.7%
Data Center	\$955,604	\$2,218,239	\$1,916,625	100.6%
Domestic and Juvenile Court	\$8,533,020	\$7,822,747	\$7,822,747	(8.3%)
Economic Development & Planning	\$8,573,819	\$8,189,918	\$8,189,918	(4.5%)
Emergency Management Agency	\$2,124,585	\$2,114,978	\$2,114,978	(0.5%)
Engineer's Office	\$50,330,101	\$54,027,997	\$53,570,297	6.4%
General Services (Purchasing & Fleet)	\$927,737	\$1,005,000	\$1,005,000	8.3%
Human Resources	-	-	-	-
Job & Family Services	\$71,623,097	\$73,289,490	\$71,088,290	(0.7%)
Law Library	\$840,562	\$919,300	\$919,300	9.4%
Municipal Court	\$189,789	\$200,317	\$200,317	5.5%
Municipal Court Clerk	\$436,689	\$441,055	\$441,055	1.0%
Office of Homeland Sec. & Justice Programs	\$5,290,394	\$4,311,829	\$4,213,864	(20.3%)
Office on Aging	\$36,832,816	\$38,028,516	\$38,010,156	3.2%
Probate Court	\$1,528,883	\$1,099,000	\$1,099,000	(28.1%)
Prosecuting Attorney's Office	\$2,498,000	\$2,357,463	\$2,357,463	(5.6%)
Public Defender's Office	\$6,000,002	\$5,857,667	\$6,867,182	14.5%
Public Facilities Management	\$19,901,148	\$48,312,619	\$48,312,619	142.8%
Recorder's Office	\$4,360,532	\$4,821,853	\$4,775,245	9.5%
Sanitary Engineering	\$10,923,298	\$20,135,500	\$20,135,500	84.3%
Sheriff's Office	\$19,112,675	\$18,652,377	\$18,635,177	(2.5%)
Treasurer's Office	\$19,067,165	\$19,848,140	\$19,848,140	4.1%
Veterans Service Commission	-	-	-	-
Total Franklin County	\$1,397,188,495	\$1,385,066,263	\$1,382,278,317	(1.1%)

Source of Revenue

General Fund Total	\$364,495,909	\$404,548,884	\$405,504,585	11.3%
Non-General Fund Total	\$1,032,692,586	\$980,517,379	\$976,773,732	(5.4%)

*In even numbered years, the Board of Elections receives fees charged to local governments to reimburse the agency for expenses related to the prior year's election.

Total Expenditures (All Funds)

Expenditures by Agency

	<u>2014 Projected Actuals</u>	<u>2015 Agency Request</u>	<u>2015 Recommended Budget</u>	<u>2014 Proj v. 2015 Rec % Change</u>
Alcohol, Drug, & Mental Health Board	\$86,631,179	\$88,259,528	\$88,164,840	1.8%
Animal Care and Control	\$4,394,087	\$4,449,374	\$4,383,546	(0.2%)
Auditor's Office	\$20,405,631	\$20,708,732	\$20,495,899	0.4%
Benefits & Risk Management	\$99,556,138	\$105,161,374	\$104,488,721	5.0%
Board of County Commissioners	\$3,850,445	\$3,930,868	\$3,926,512	2.0%
Board of Developmental Disabilities	\$238,118,664	\$248,627,733	\$247,522,763	3.9%
Board of Elections	\$9,552,018	\$7,844,408	\$7,325,867	(23.3%)
Child Support Enforcement Agency	\$19,854,507	\$20,046,910	\$20,212,394	1.8%
Children Services Board	\$175,625,016	\$183,156,422	\$181,155,545	3.1%
Clerk of Courts	\$13,966,470	\$15,254,234	\$15,486,698	10.9%
Common Pleas Court	\$24,043,421	\$24,505,802	\$24,312,219	1.1%
Community Partnerships	\$13,054,968	\$15,057,872	\$15,057,776	15.3%
Coroner's Office	\$3,494,685	\$3,730,310	\$3,726,218	6.6%
Court of Appeals	\$249,648	\$301,750	\$301,750	20.9%
Data Center	\$9,228,319	\$11,341,148	\$9,402,587	1.9%
Domestic and Juvenile Court	\$34,496,205	\$36,623,630	\$36,248,218	5.1%
Economic Development & Planning	\$13,971,210	\$19,364,005	\$19,380,636	38.7%
Emergency Management Agency	\$2,121,340	\$2,426,138	\$2,429,604	14.5%
Engineer's Office	\$53,805,384	\$60,355,013	\$57,038,526	6.0%
General Services (Purchasing & Fleet)	\$5,694,189	\$5,798,537	\$5,729,463	0.6%
Human Resources	\$881,139	\$955,040	\$941,764	6.9%
Job & Family Services	\$73,683,309	\$73,254,426	\$70,889,784	(3.8%)
Law Library	\$854,465	\$917,607	\$916,815	7.3%
Municipal Court	\$1,825,475	\$1,822,007	\$1,778,364	(2.6%)
Municipal Court Clerk	\$123,326	\$124,229	\$124,229	0.7%
Office of Homeland Sec. & Justice Programs	\$6,430,159	\$4,684,331	\$4,610,585	(28.3%)
Office on Aging	\$35,616,499	\$37,181,492	\$36,972,387	3.8%
Probate Court	\$4,073,733	\$4,451,734	\$4,152,983	1.9%
Prosecuting Attorney's Office	\$21,067,624	\$21,046,597	\$21,018,877	(0.2%)
Public Defender's Office	\$12,863,403	\$11,834,410	\$13,072,298	1.6%
Public Facilities Management	\$77,801,142	\$39,425,366	\$38,117,745	(51.0%)
Recorder's Office	\$3,397,100	\$4,760,314	\$3,484,233	2.6%
Reserves and Debt*	\$227,166,570	\$172,170,583	\$170,877,013	(24.8%)
Sanitary Engineering	\$7,992,296	\$19,989,739	\$19,986,835	150.1%
Sheriff's Office	\$115,266,930	\$130,769,496	\$121,540,405	5.4%
Treasurer's Office	\$9,910,695	\$8,874,964	\$8,798,046	(11.2%)
Veterans Service Commission	\$5,417,942	\$5,372,629	\$5,366,793	(0.9%)
Total Franklin County	\$1,436,485,330	\$1,414,578,752	\$1,389,438,940	(3.3%)

Source of Expenditures

General Fund Total	\$352,952,709	\$414,841,646	\$399,801,018	13.3%
Non-General Fund Total	\$1,083,532,621	\$999,737,107	\$989,637,922	(8.7%)

* The 2015 Recommended Budget includes the transfer of \$42 million associated with the temporary sales tax to the Public Safety Center Fund for the construction of the new jail and morgue.

**FTE Comparison
2014 vs 2015**

	2014 Approved Budget	2015 Agency Request	2015 Recommended Budget	2015 Budget v. 2014 Budget
Animal Care and Control	63.50	62.50	62.50	(1.00)
Benefits & Risk Management	13.45	14.45	14.45	1.00
Board of County Commissioners	33.00	33.00	33.00	0.00
Child Support Enforcement Agency	267.00	266.00	266.00	(1.00)
Community Partnerships	0.70	0.70	0.70	0.00
Economic Development & Planning	22.04	21.80	21.80	(0.24)
General Services Department	28.00	29.00	29.00	1.00
Human Resources Department	14.55	13.55	13.55	(1.00)
Job & Family Services Department	685.00	670.00	670.00	(15.00)
Office of Homeland Sec & Justice Programs	7.50	9.50	7.50	0.00
Office on Aging	97.00	100.00	99.00	2.00
Public Facilities Management*	265.25	168.25	168.25	(97.00)
Sanitary Engineering	22.00	22.00	22.00	0.00
Sub-Total Commissioner Agencies	1,518.99	1,410.75	1,407.75	(111.24)
Alcohol, Drug, & Mental Health Board	50.00	52.70	52.70	2.70
Auditor's Office	132.00	132.50	132.00	0.00
Board of Developmental Disabilities	1,256.41	1,203.30	1,203.30	(53.11)
Board of Elections	49.00	49.00	49.00	0.00
Children Services Board	740.64	740.63	740.63	(0.01)
Clerk of Courts Office	231.50	231.50	231.50	0.00
Common Pleas Court	241.02	244.02	244.02	3.00
Coroner's Office	30.75	30.75	30.75	0.00
Court of Appeals	0.00	0.00	0.00	0.00
Data Center	67.00	77.00	70.00	3.00
Domestic and Juvenile Court	370.00	372.00	372.00	2.00
Emergency Management Agency	12.25	12.00	12.00	(0.25)
Engineer's Office	206.00	206.00	206.00	0.00
Law Library	6.60	6.60	6.60	0.00
Municipal Court	20.00	20.00	20.00	0.00
Municipal Court Clerk	1.00	1.00	1.00	0.00
Probate Court	52.15	55.15	52.15	0.00
Prosecuting Attorney's Office	216.80	215.30	215.30	(1.50)
Public Defender's Office	143.70	143.70	143.70	0.00
Recorder's Office	55.01	59.01	55.01	0.00
Sheriff's Office*	910.00	1,176.00	1,152.00	242.00
Treasurer's Office	47.81	48.57	48.57	0.76
Veterans Service Commission	22.88	24.88	23.88	1.00
Sub-total Non-Commissioner Agencies	4,862.52	5,101.61	5,062.11	199.59
Total Franklin County	6,381.51	6,512.36	6,469.86	88.35

* Resolution #244-14 authorized the transfer of security operations at the Franklin County Government Complex from Public Facilities Management to the Sheriff's Office, resulting in the transfer of 99.00 FTEs.