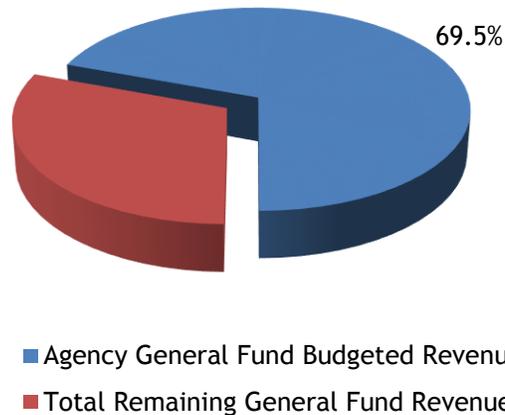


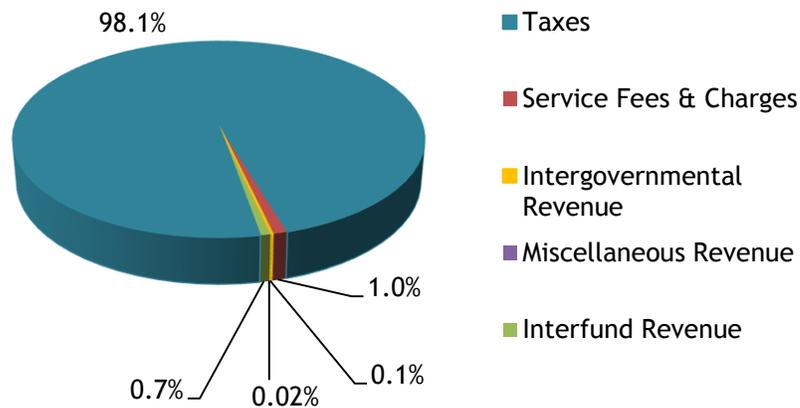
General Fund - Revenue Analysis

Share of Total County Revenue

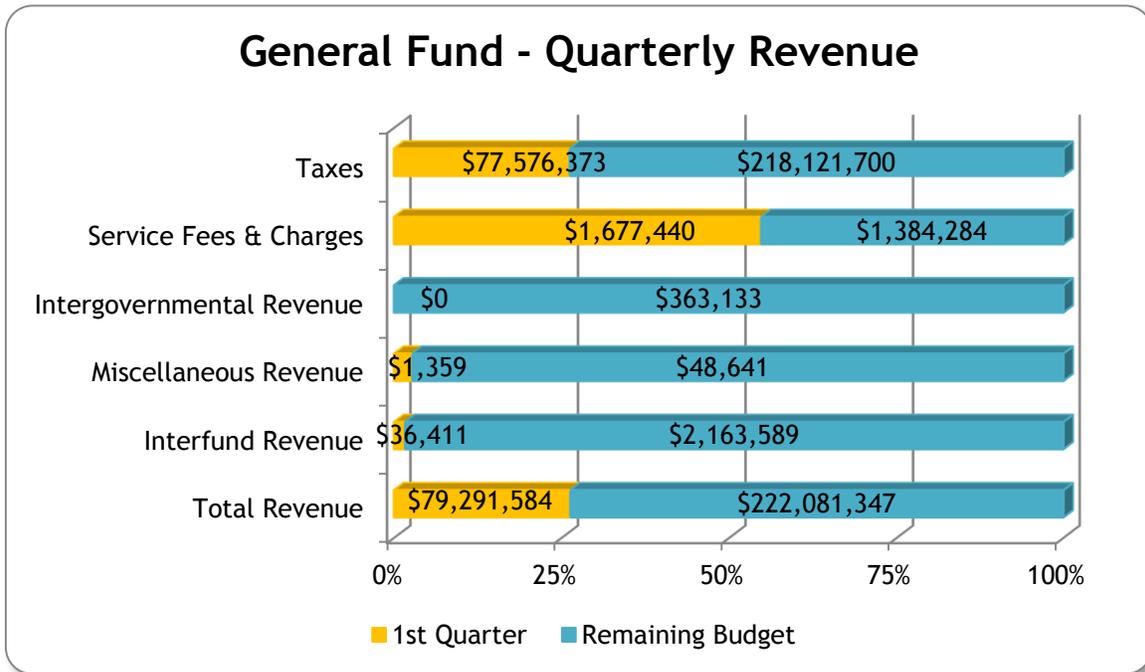


- The General Fund revenue for the Board of Commissioners is estimated to be **\$301,372,930** for 2016, which is **69.5%** of the total budgeted revenue for the General Fund.

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 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year | \$75,383,366 | \$68,112,781 | \$75,057,326 | \$77,720,405 | \$75,383,366 | \$296,273,878 |
| Current Year | \$79,291,584 | | | | \$79,291,584 | \$301,372,930 |

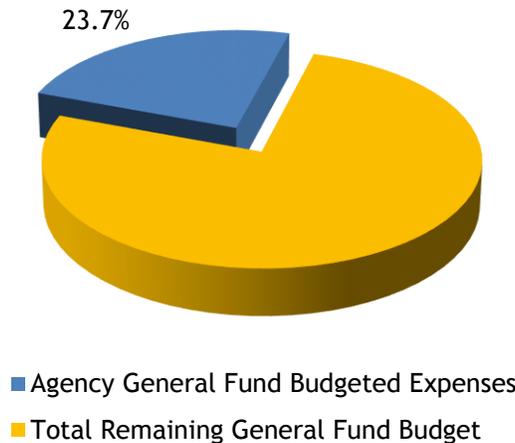
*Current year total represents revised budget.

- First quarter revenue of **\$79,291,584** represents **26.3%** of the budgeted amount for the year.
- All of the \$77,576,373 in Taxes received during the 1st quarter was associated with the sales tax, and represents 26.2% of the budgeted amount. This reflects an increase of 5.7% above current year estimates and an increase of 3.9% from 2015 receipts when excluding the change in the sales tax rate.
- Within Service Fees & Charges, \$1,677,440 or 54.8% of the budgeted amount was collected during the 1st quarter, of which \$1,671,618 or 99.7% 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 Recovery Zone Economic Development Bonds issued in 2010 and the Ohio Air Quality Development Authority Bonds issued in 2013. The revenues within this category will be received in the 2nd and 4th quarters. At this time, the payment in the 2nd quarter is expected to be reduced by 7.3% due to the sequestration cuts mandated by the Budget Control Act of 2011.

- Within Miscellaneous Revenue are fees that are expected to be collected from hospital revenue bonds issued through the County Hospital Commission.
- All of the \$36,411 in Interfund Revenue that was received during the 1st 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 \$509,754 has been repaid to date, leaving a balance of \$689,946. The loan is scheduled to be paid in full in 2037. Also included is \$2,000,000 to collect the repayment of an interfund loan from Huntington Park (see the resolutions under Budget Corrective Items - Approved below for further detail).

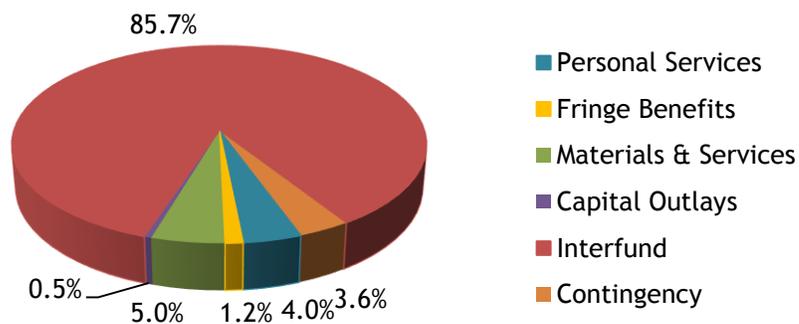
General Fund - Expenditure Analysis

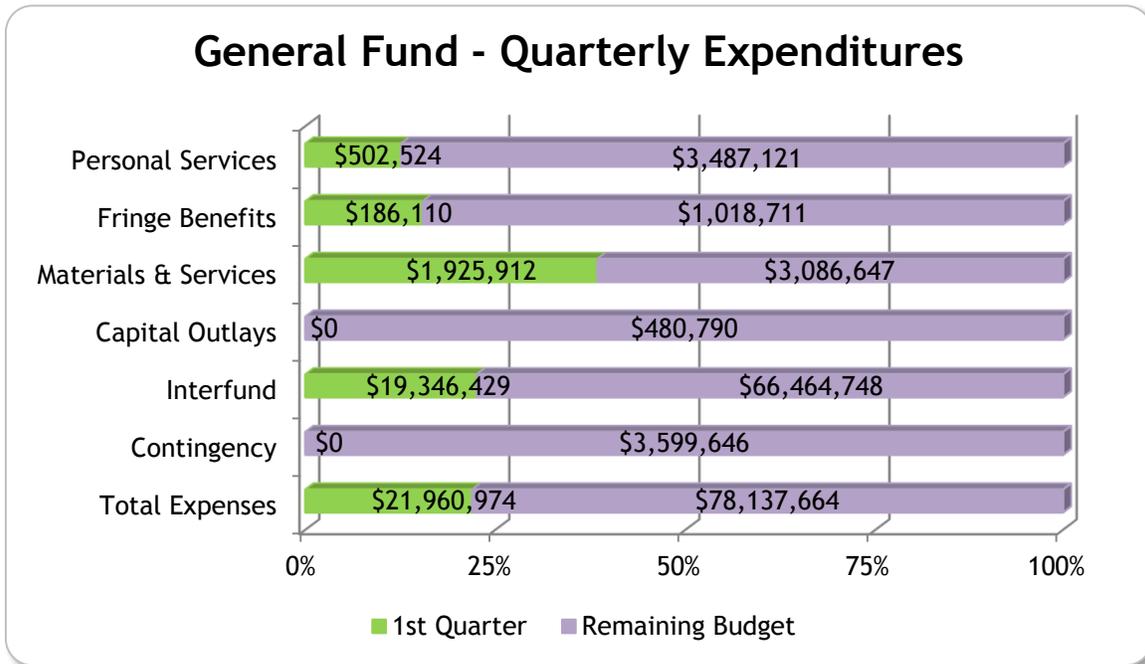
Share of Total County Expenditures



- The General Fund expenditures for the Board of Commissioners are estimated to be **\$100,098,638** for 2016, which is **23.7%** of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type





| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year | \$16,805,748 | \$26,241,898 | \$14,795,780 | \$46,258,658 | \$16,805,748 | \$104,102,084 |
| Current Year | \$21,960,974 | | | | \$21,960,974 | \$100,098,638 |

*Current year total represents revised budget.

- First quarter expenditures of **\$21,960,974** represent **21.9%** 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). No transfers were made from this Reserve during the 1st quarter.
- Within Materials and Services, \$1,925,912 or 38.4% of the budgeted amount was expended during the 1st quarter. Of this amount, \$1,068,771 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 2015. Also included in the 1st quarter expenditure was a payment of \$473,590 for the Franklin County Convention Facilities Authority Lease.

- Within the Interfund category, \$19,346,429 or 22.4% of the budgeted amount was expended during the 1st quarter. Of this amount,
 - \$11,000,000 or 56.9% was associated with the Public Safety Center Fund for the new jail and forensic science facilities.
 - \$2,400,000 or 12.4% was associated with the Board of Election 2nd amended lease agreement.
 - \$2,000,000 or 10.3% was associated with the Huntington Park interfund loan.
 - \$1,464,552 or 7.6% was associated with the monthly mandated share payments to JFS.
 - \$945,973 or 4.9% was associated with subsidy payments to the Child Support Enforcement Agency.
 - \$677,750 or 3.5% was associated with the transfer to the County Engineer for the Stormwater Management Program.
 - \$514,153 or 2.7% is associated with the Sanitary Engineer capital projects.
 - \$319,000 or 1.6% was associated with a transfer for the OHS & JPU operating subsidy.

- Of the \$66,464,748 remaining within the Interfund category:
 - \$33,000,000 or 78.5% was associated with the Public Safety Center Fund for the new jail and forensic science facilities.
 - \$23,517,126 or 56.0% is associated with the various General Fund debt service transfers scheduled for the 2nd and 4th quarters.
 - \$3,038,948 or 7.2% is associated with the remaining monthly mandated share payments to JFS.
 - \$2,000,000 or 4.8% is associated with the remaining subsidy payments to Animal Care and Control.
 - \$1,985,847 or 4.7% is associated with the Sanitary Engineer capital projects.
 - \$975,576 or 2.3% is associated with the remaining subsidy payments to the Child Support Enforcement Agency.
 - \$677,750 or 1.6% is associated with the 2nd transfer to the County Engineer for the Stormwater Management Program.
 - \$495,852 or 1.2% is associated with the City of Columbus Automated Fingerprint ID System.

- 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 1st quarter, one transfer from Contingency in the amount of \$1,400,354 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 st Quarter | \$574,533 | \$502,524 | 87.5% |
| 2 nd Quarter | \$670,289 | | |
| 3 rd Quarter | \$670,289 | | |
| 4 th Quarter | \$2,074,533 | | |
| Total | \$3,989,645 | \$502,524 | 12.6% |

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services during the 1st quarter is related to several vacancies.

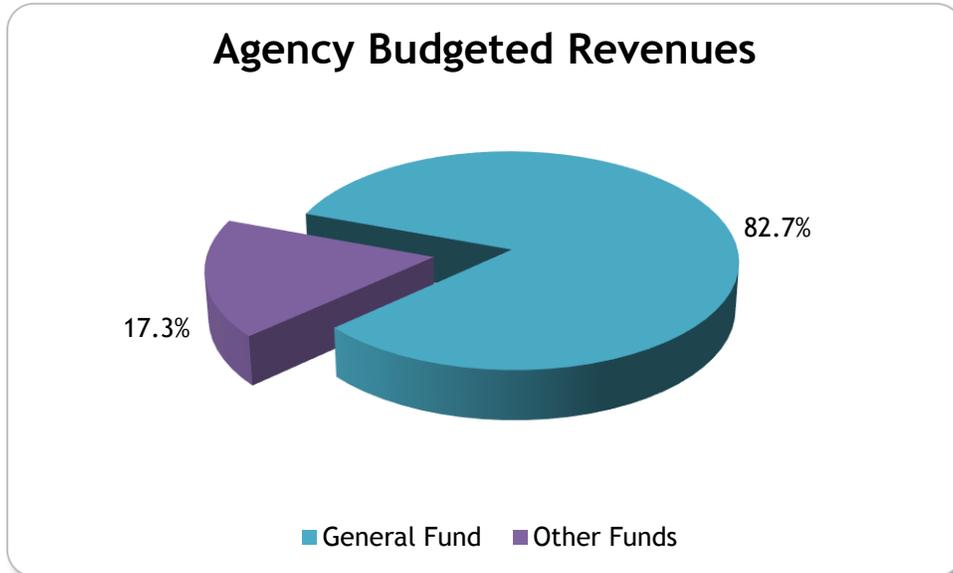
General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,414,821 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 \$49,597.
- Resolution No. 0095-16 authorized an interfund loan in the amount of \$2,400,000 from the General Fund to the Board of Elections Facility Fund (Fund 4065) to support the second amendment to the lease-purchase agreement.
- Resolution No. 0157-16 authorized a General Fund supplemental appropriation in the amount of \$2,000,000 to support the retiring of the Huntington Park Taxable Special Obligation Bond Anticipation Notes.

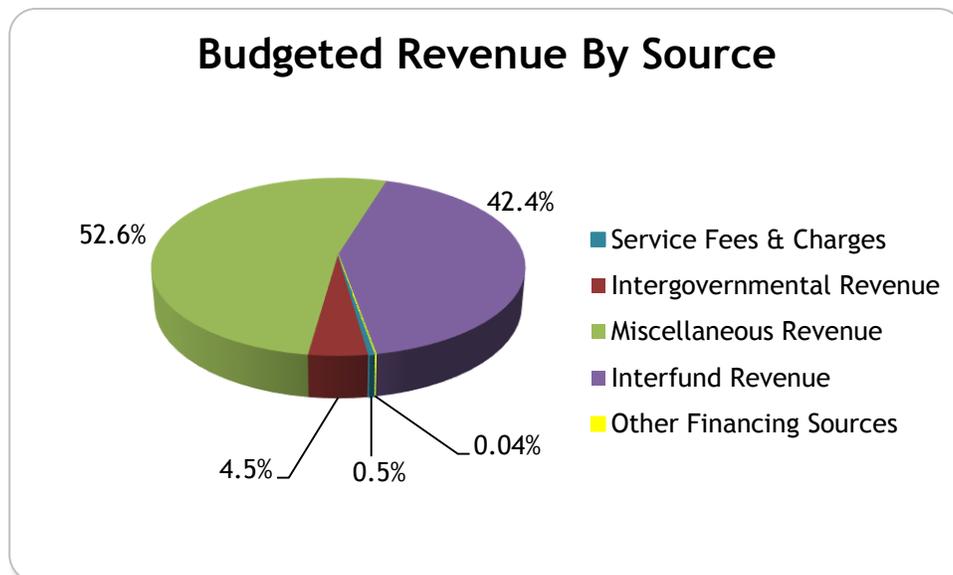
General Fund - Budget Corrective Items - Pending

- A resolution will be approved during the 2nd quarter (Resolution No. 0253-16 on April 12) authorizing a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$655,205 for the Sheriff's Office to support the new Jail Management System.
- A resolution will be approved during the 2nd quarter (Resolution No. 0257-16 on April 12) authorizing a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$84,841 for the Public Defender Office to support prior year obligations.
- There are various items within the Commissioners' Reserves, including the \$2.8 million within Contingency that will be transferred as needed to other County offices throughout the remainder of the year.

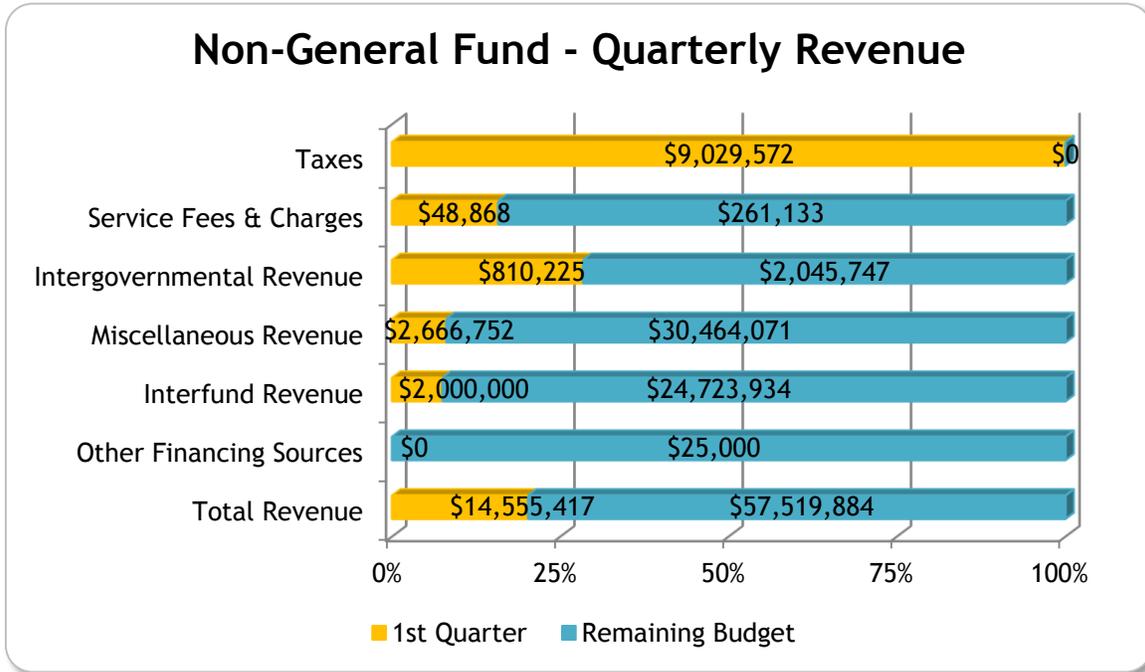
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Board of Commissioners is estimated to be **\$63,045,729** for 2016, which is **17.3%** 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.



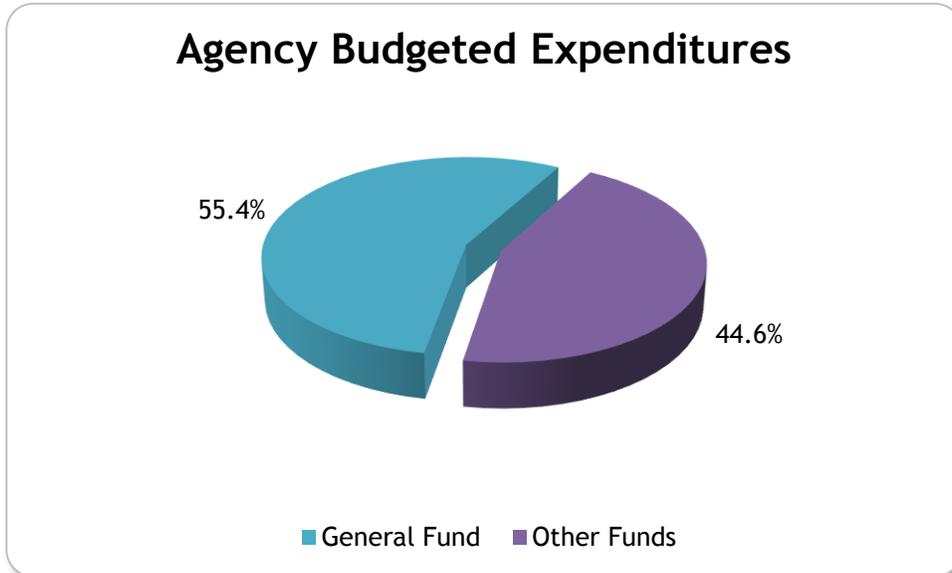
| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year | \$7,536,008 | \$100,196,367 | \$9,376,170 | \$28,024,459 | \$7,536,008 | \$145,133,004 |
| Current Year | \$14,555,417 | | | | \$14,555,417 | \$63,045,729 |

*Current year total represents revised budget.

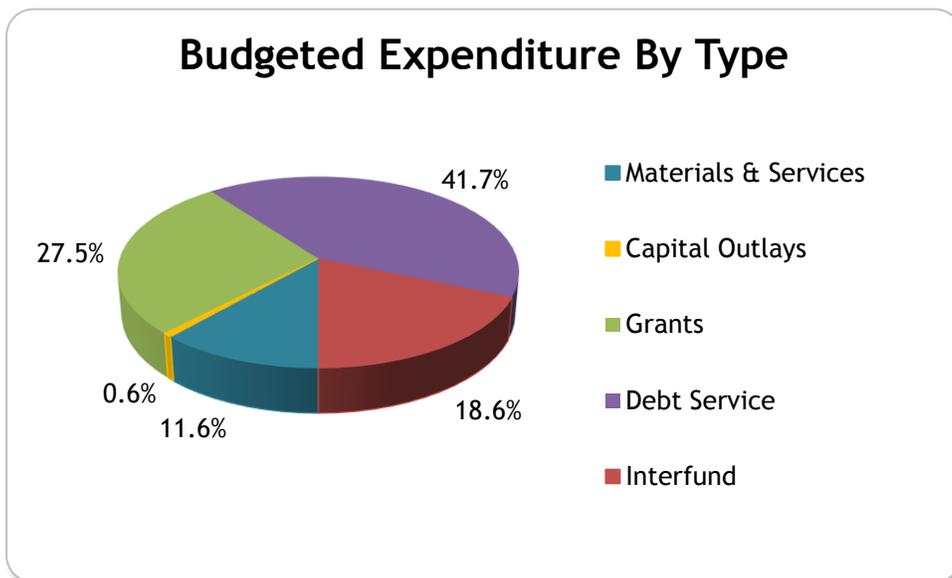
- First quarter revenue of **\$14,555,417** represents **23.1%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement occurred during the 2nd quarter of 2015. In 2016, settlement returned to the 1st quarter.
- The \$9,029,572 tax collection is related to the Zoological Park. Currently, \$18,430,357 has been budgeted within the Miscellaneous Revenue category until the Budget Commission has Re-certified the new Zoological Levy Park allocation.
- All of the \$48,868 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 1st quarter was received by the Wireless 9-1-1 Fund (Fund 2130).

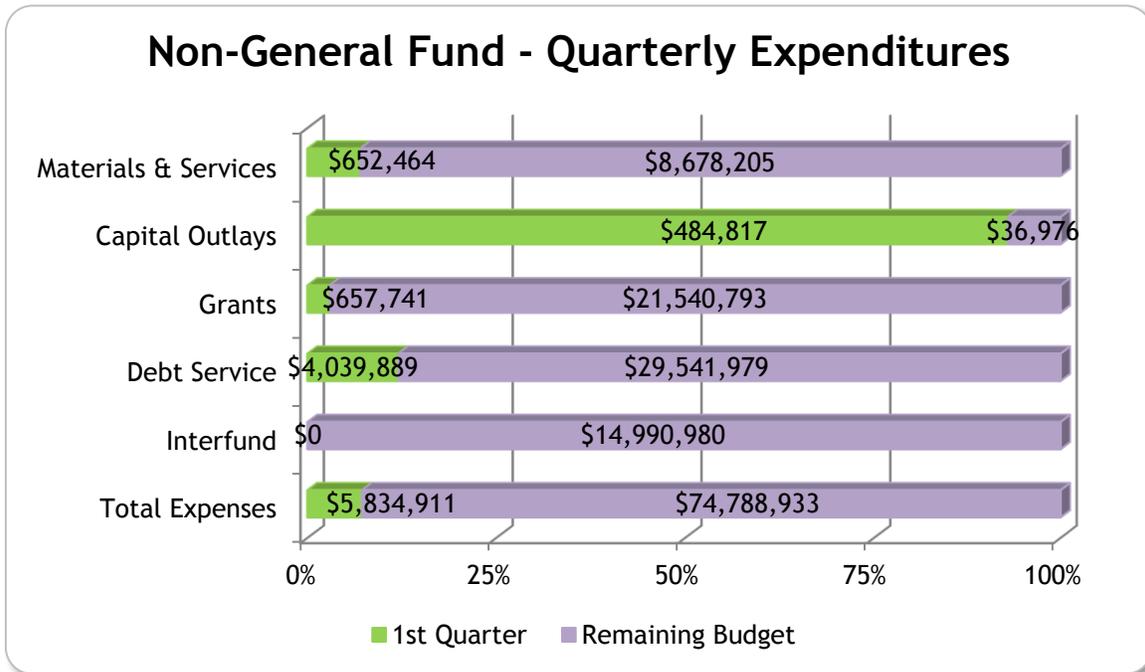
- Of the \$2,666,752 collected within Miscellaneous Revenue during the 1st quarter, 99.9% was from rent payments received from Maryhaven and Franklin County Stadium Inc. to cover the 2nd quarter debt service payment.
- Of the \$30,464,071 remaining to be collected within Miscellaneous Revenue, \$18,430,357 or 60.5% is related to the Zoological Levy Park which will be transferred to the Taxes and Intergovernmental Revenue categories when the recertification of the tax levies is approved; \$7,696,783 or 25.3% 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 2016, no revenue is expected to be received. The remaining amount is related to the debt service payments for Maryhaven and Franklin County Stadium Inc.
- Within Interfund Revenue, the \$2,000,000 is related the Huntington Park interfund loan (see the resolutions under Budget Corrective Items - Approved below for further detail).
- Of the \$24,723,934 remaining to be collected, almost all of the revenue within this category will be received during the 2nd and 4th 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.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Board of Commissioners are estimated to be **\$80,623,844** for 2016, which is **44.6%** of the total budgeted expenditures for the Board of Commissioners.





| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|---------------|
| Prior Year | \$9,437,227 | \$99,032,239 | \$11,598,937 | \$24,995,315 | \$9,437,227 | \$145,063,718 |
| Current Year | \$5,834,912 | | | | \$5,834,912 | \$80,623,844 |

**Current year total represents revised budget.*

- First quarter expenditures of **\$5,834,912** represent **7.2%** of the budgeted amount for the year.
- The variance during the 1st quarter in the amount from the prior year is primarily due to a one-time \$1,750,000 payment to the City of Columbus to support the Scioto Greenways project in 2015 and a reduction in the Taxable Special Obligation Bond Anticipation Note payment for Huntington Park from \$6,000,000 in 2015 to \$4,000,000 in 2016.
- Of the \$652,464 expended within Materials & Services, \$385,376 is associated with Zoological Park, \$218,269 is associated with legal settlements paid from the Risk Management Fund, and \$48,820 is associated with Wireless 9-1-1 expenditures. Of the remaining budget, \$7,696,783 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 2016.
- Within Capital Outlays, the total budgeted amount of \$484,817 is associated with the Network Infrastructure project.

- Within Grants, the Commissioners expended \$657,741 or 3.0% of the budgeted amount during the 1st quarter. Of this amount, \$501,173 or 76.2% was associated with payments from the Wireless 9-1-1 Fund (Fund 2130) for distribution to the public safety answering points (PSAPs) and \$156,569 or 23.8% was associated with a payment from the Domestic Shelter Fund (Fund 2024) for the CHOICES program.
- Within Debt Service, \$4,039,889 was expended in the 1st quarter. 100% was for the repayment of the notes issued in 2015 for Huntington Park.
- The budgeted amount within the Interfund category includes \$2,543,596 in the Stadium Pledge Fund (Fund 1006) which provides the backstop for the debt issued for Huntington Park, and \$12,447,384 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 2016.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0052-16 authorized reconciling Non-General Fund appropriations to align with the amended certificate of estimated resources. Appropriations were increased for the following:
 - \$610,063 in the Scioto Peninsula Fund (Fund 1008)
 - \$449,240 in the Network Infrastructure Fund (Fund 4066)
- Resolution No. 0157-16 authorized an interfund loan in the amount of \$2,000,000 from the General Fund to the Stadium Debt Service Fund (Fund 3033) to retire the Taxable Special Obligation Bond Anticipation Note issued for Huntington Park.

Non-General Fund - Budget Corrective Items - Pending

- A resolution will be approved during the 2nd quarter (Resolution No. 0269-16 on April 12) authorizing a transfer of funds in the amount of \$1,166.43, from the General Fund to the Wireless 9-1-1 Fund (Fund 2130) for the payment of interest earnings from calendar year 2015.
- A resolution will be approved during the 2nd quarter (Resolution No. 0270-16 on April 12) authorizing an advance of cash from the Workers' Compensation Fund to the Workers' Compensation Revolving Fund for the payment of the County's 2015 retrospective claims costs, in the amount of \$786,335.