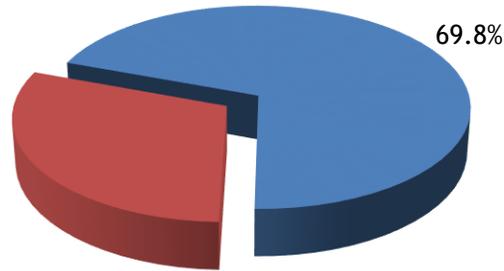


General Fund - Revenue Analysis

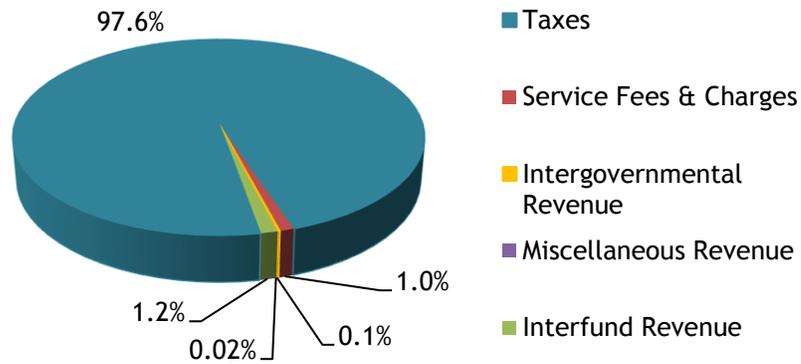
Share of Total County Revenue



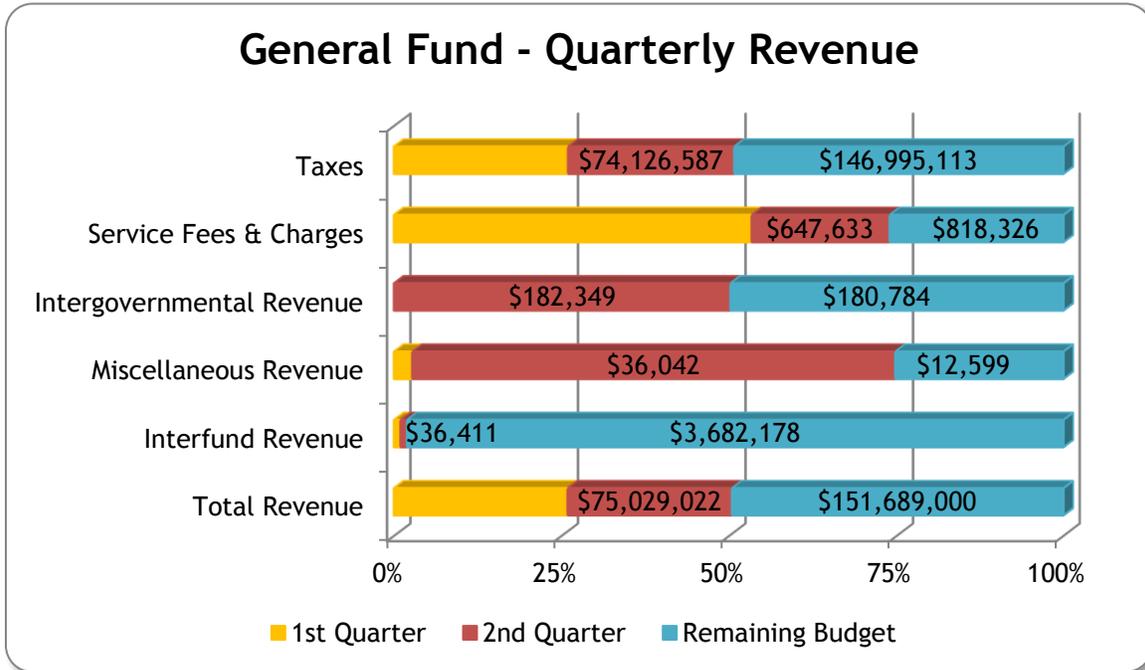
- Agency General Fund Budgeted Revenues
- Total Remaining General Fund Revenues

- The General Fund revenue for the Board of Commissioners is estimated to be **\$306,009,605** for 2016, which is **69.8%** 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	\$143,496,147	\$296,273,878
Current Year	\$79,291,584	\$75,029,022			\$154,320,606	\$306,009,605

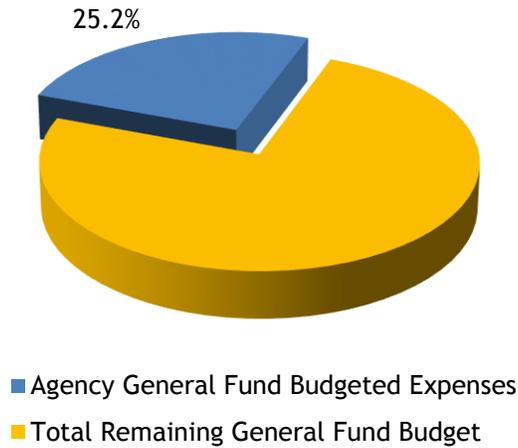
*Current year total represents revised budget.

- Second quarter revenue of **\$75,029,022** represents **24.5%** of the budgeted amount for the year. YTD revenue of **\$154,320,606** represents **50.4%** of the budgeted amount for the year.
- All of the \$74,126,587 in Taxes received during the 2nd quarter was associated with the sales tax, and represents 24.8% of the budgeted amount. This reflects an increase of 4.3% above current year estimates and an increase of 7.9% from 2015 receipts when excluding the change in the sales tax rate.
- Within Service Fees & Charges, \$647,633 or 20.6% of the budgeted amount was collected during the 2nd quarter, of which \$644,177 or 99.5% 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 \$181,349 collected during the 2nd quarter was reduced by 6.8% or \$13,255, due to the sequestration cuts mandated by the Budget Control Act of 2011. The remaining revenue within this category will be received in the 4th quarter.

- 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 2nd 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 \$546,165 has been repaid to date, leaving a balance of \$653,535. The loan is scheduled to be paid in full in 2037. Also included in the Remaining Budget are the repayments of the interfund loans used to retire the debt issued on behalf of Huntington Park (\$2,000,000) and Solid Waste Authority of Central Ohio (\$1,555,000).

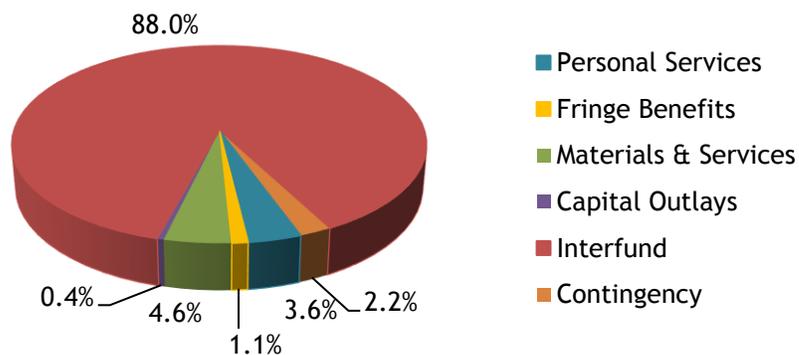
General Fund - Expenditure Analysis

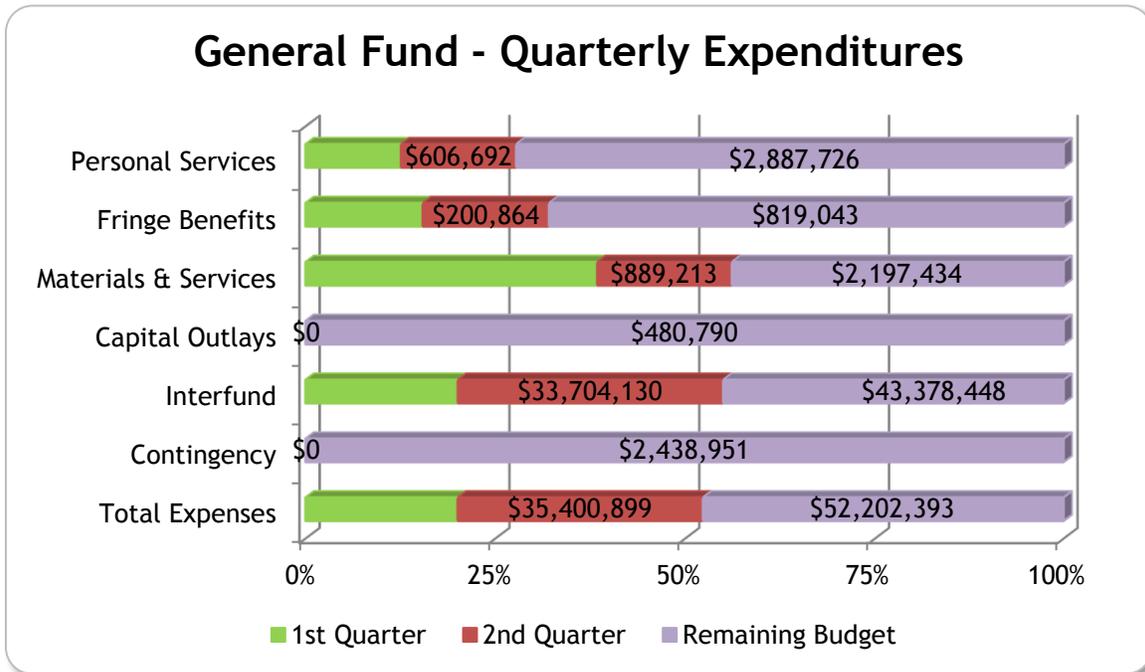
Share of Total County Expenditures



- The General Fund expenditures for the Board of Commissioners are estimated to be **\$109,564,266** for 2016, which is **25.2%** 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	\$26,241,899	\$14,795,780	\$46,258,658	\$43,047,647	\$104,102,085
Current Year	\$21,960,974	\$35,400,899			\$57,361,873	\$109,564,266

*Current year total represents revised budget.

- Second quarter expenditures of **\$35,400,899** represent **32.3%** of the budgeted amount for the year. YTD expenditures of **\$57,361,873** represent **52.4%** 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 2nd quarter.
- Within Materials and Services, \$889,213 or 17.7% of the budgeted amount was expended during the 2nd quarter. Of this amount, \$508,714 is related to the Franklin County Convention Facilities Authority Lease. To date, \$982,304 or 54.6% has been expended, which is \$90,130 or 10.1% greater than the \$892,174 expended in the prior year.

- Within the Interfund category, \$33,704,130 or 34.9% of the budgeted amount was expended during the 2nd quarter. Of this amount,
 - \$22,000,000 or 64.1% was associated with the Public Safety Center Fund for the new jail and forensic science facilities.
 - \$7,882,711 or 23.0% was associated with the transfer for the County's June 1 debt service payment,
 - \$1,555,000 or 4.3% was associated with the interfund loan to retire the debt issued on behalf of the Solid Waste Authority of Central of Ohio.
 - \$1,116,721 or 3.3% was associated with the monthly mandated share payments to JFS.
 - \$1,011,835 or 2.9% is associated with the Sanitary Engineer capital projects.
 - \$790,347 or 2.3% was associated with subsidy payments to the Child Support Enforcement Agency.
 - \$780,312 or 2.3% is associated with the subsidy payments to Animal Care and Control.
 - \$677,750 or 2.0% was associated with the 2nd transfer to the County Engineer for the Stormwater Management Program.
 - \$59,931 or 0.2% was associated with a transfer for the Sheriff VAWA grant program.

- Of the \$43,378,448 remaining within the Interfund category:
 - \$22,000,000 or 51.0% was associated with the Public Safety Center Fund for the new jail and forensic science facilities.
 - \$16,074,165 or 37.3% is associated with the various General Fund debt service transfers scheduled for 4th quarters.
 - \$1,922,227 or 4.5% is associated with the remaining monthly mandated share payments to JFS.
 - \$1,579,411 or 3.7% is associated with the remaining subsidy payments to Animal Care and Control.
 - \$1,071,188 or 2.5% is associated with the Sanitary Engineer capital projects.
 - \$185,229 or 0.4% is associated with the remaining subsidy payments to the Child Support Enforcement Agency.

- 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. During the 2nd quarter, four transfers from Contingency in the amount of \$1,127,343 were 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	\$576,217	\$502,524	87.2%
2 nd Quarter	\$672,254	\$606,691	90.2%
3 rd Quarter	\$672,254		
4 th Quarter	\$2,076,217		
Total	\$3,996,942	\$1,109,215	27.8%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services during the 1st and 2nd quarters is related to several vacancies.

General Fund - Budget Corrective Items - Approved

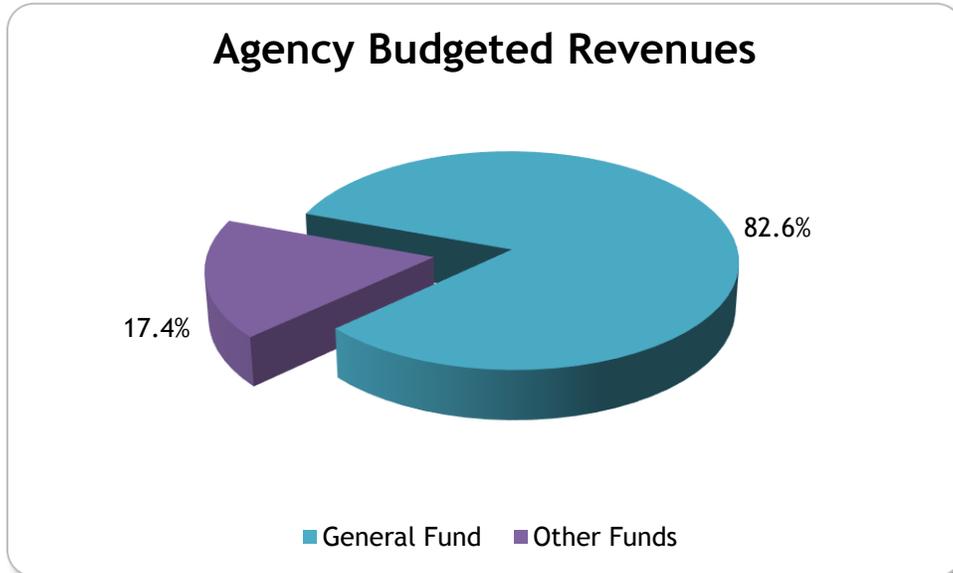
- Resolution No. 0042-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,414,821 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits 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.
- Resolution No. 0253-16 authorized 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.
- Resolution No. 0257-16 authorized 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.
- Resolution No. 0359-16 authorized a transfer of General Fund appropriations in the amount of \$251,640 from the Commissioners' Contingency to the Domestic Relations & Juvenile Court to support the addition of nine Juvenile Detention Officers.

- Resolution No. 0430-16 authorized a supplemental appropriation and a transfer of cash in the amount of \$5,002,000 from the General Fund to the Permanent Improvement Fund (Fund 4041) for support various capital projects, including the HVAC replacement and fire alarm upgrade projects at 80 East Fulton and the roof replacement at the Judicial Service Building.
- Resolution No. 0435-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$42,141 to various Board of Commissioner agencies for the implementation of a classification and compensation study for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Commissioners was \$8,493.
- Resolution No. 0464-16 authorized the adoption of the 2016-2020 Five-Year Capital Improvement Plan and a supplemental appropriation in the amount of \$1,552,234 to support various capital maintenance projects.

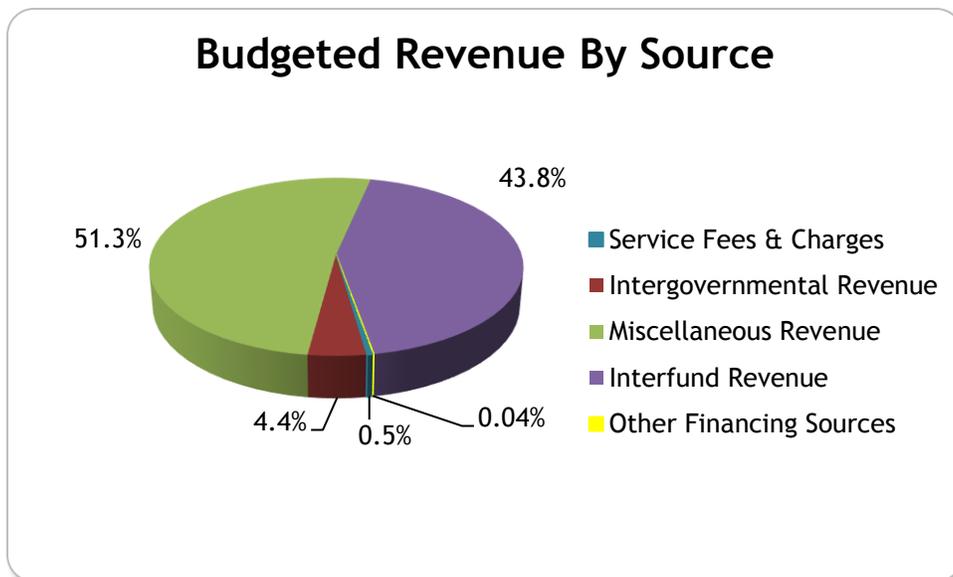
General Fund - Budget Corrective Items - Pending

- A resolution will be approved in the 3rd quarter (Resolution No. 492-16 on July 5) authorizing a transfer of appropriations in the amount of \$33,352 from the Commissioners' Contingency for the addition of one full-time Business Analyst position to support Court operations that was originally deferred during the 2016 budget process pending further review and submission of additional justification.
- There are various items within the Commissioners' Reserves, including the \$2.4 million within Contingency that will be transferred as needed to other County offices throughout the remainder of the year.

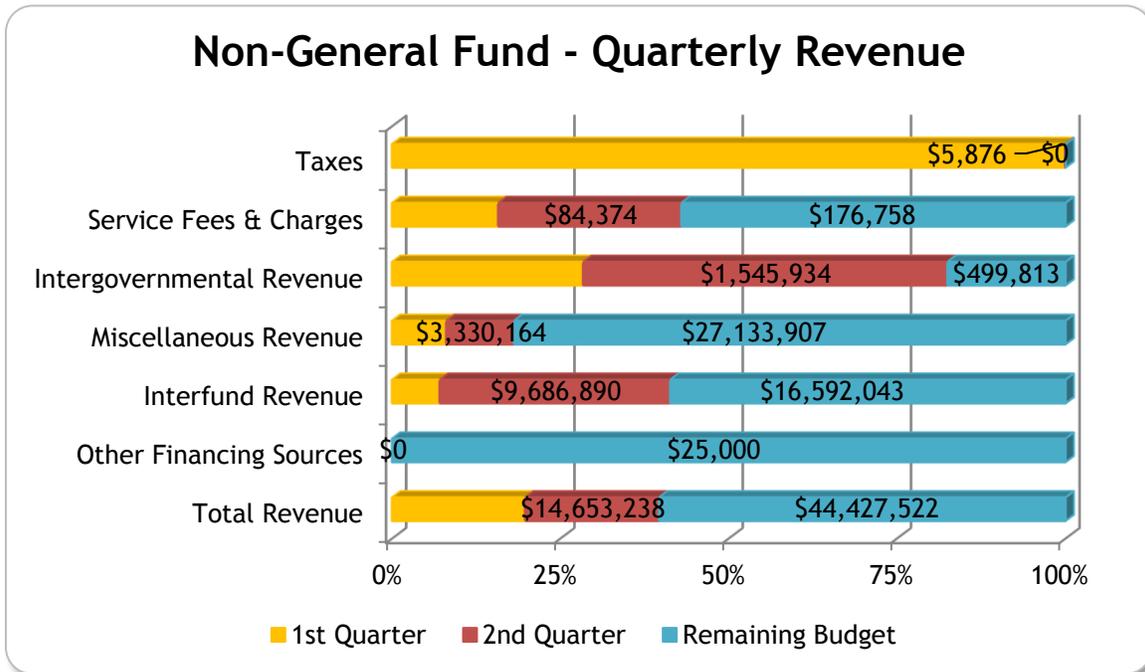
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Board of Commissioners is estimated to be **\$64,600,729** for 2016, which is 17.4% 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.



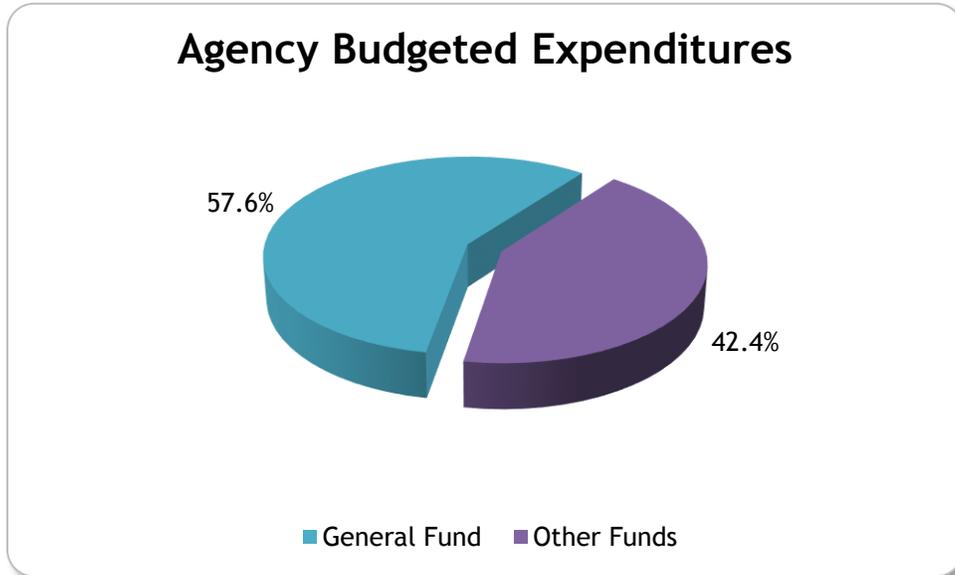
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$7,536,009	\$100,196,366	\$9,376,171	\$28,024,458	\$107,732,375	\$145,133,004
Current Year	\$14,555,417	\$14,653,238			\$29,208,655	\$64,600,729

**Current year total represents revised budget.*

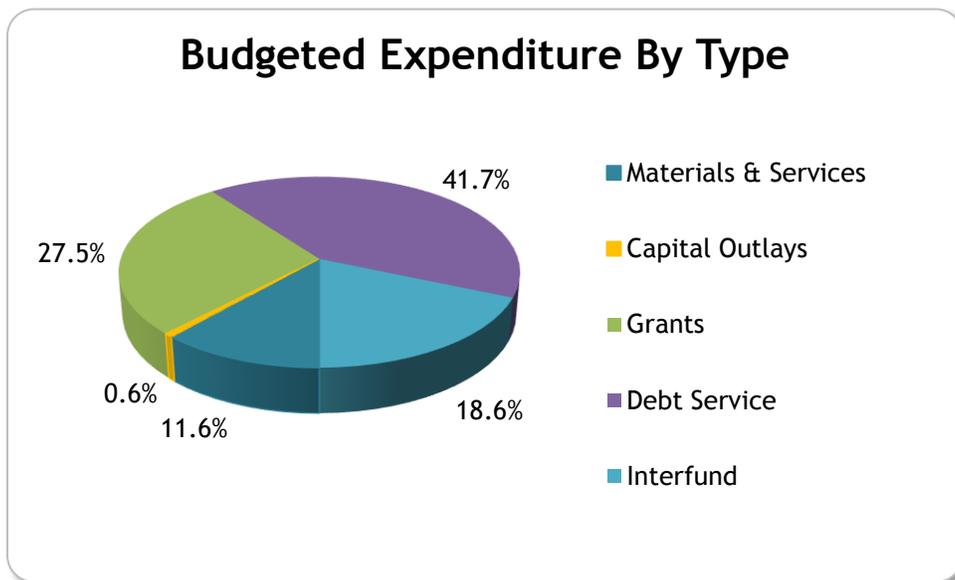
- Second quarter revenue of **\$14,653,238** represents **22.7%** of the budgeted amount for the year. YTD revenue of **\$29,208,655** represents **45.2%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to issuance of the Series 2015 Refunding Bonds, for which a total of \$79,152,885 was received.
- The \$9,561,665 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 \$84,374 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 \$627,841 collected during the 2nd quarter was received by the Wireless 9-1-1 Fund (Fund 2130).

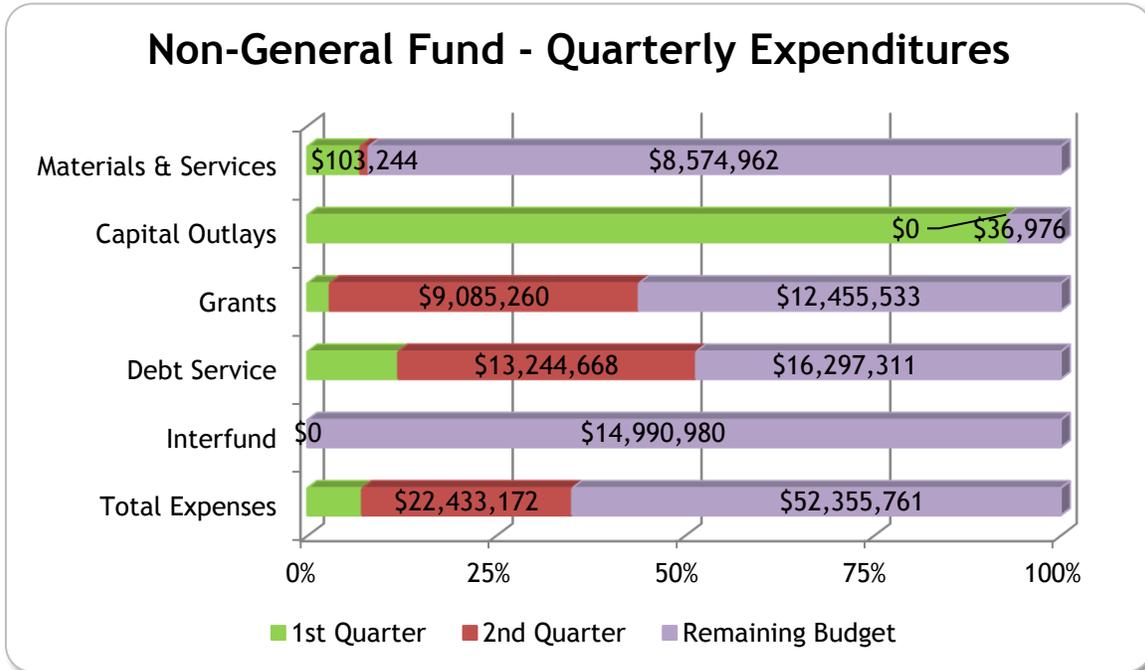
- Of the \$3,330,164 collected within Miscellaneous Revenue during the 2nd quarter, 99.9% was from rent payments received from Maryhaven and Franklin County Stadium Inc. to cover the 2nd quarter debt service payment.
- Of the \$27,133,907 remaining to be collected within Miscellaneous Revenue, \$18,430,357 or 60.5% is related to the Zoological Levy Park which will be allocated 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 the Franklin County Stadium Inc.
- Almost all of the revenue within the Interfund Revenue category will be received during the 2nd and 4th quarters from county offices and other entities into the Bond Retirement Fund (Fund 3031) for the County's debt service payments. Of the \$9,686,890 received during the 2nd quarter, \$8,130,724 or 83.9% was related to debt service transfer and \$1,555,000 or 16.0% was related to the interfund loan to retire the debt issued on behalf of the Solid Waste Authority of Central Ohio (SWACO).

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Board of Commissioners are estimated to be **\$80,623,843** for 2016, which is **42.4%** 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	\$9,437,226	\$99,032,242	\$11,598,936	\$24,995,314	\$108,469,468	\$145,063,718
Current Year	\$5,834,911	\$22,433,172			\$28,268,082	\$80,623,843

*Current year total represents revised budget.

- Second quarter expenditures of **\$22,433,172** represent **27.8%** of the budgeted amount for the year. YTD expenditures of **\$28,268,083** represent **35.1%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the issuance of the Series 2015 Refunding Bonds, for which a total of \$79,152,885 was expended.
- Of the \$103,244 expended within Materials & Services, \$50,189 or 48.6% is associated with legal settlements paid from the Risk Management Fund, and \$46,554 or 45.1% 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 \$36,976 is associated with the Network Infrastructure project.

- Within Grants, the Commissioners expended \$9,085,260 or 40.9% of the budgeted amount during the 2nd quarter. Of this amount, \$8,637,876 or 95.1% was for the payment to the Columbus Zoo from the Zoological Park Fund (Fund 2038) and \$447,385 or 4.9% 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, \$13,244,668 was expended in the 2nd quarter was related to the County's June 1 debt service payment.
- 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 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.
- Resolution No. 0269-16 authorized 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.
- Resolution No. 0270-16 authorized 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.
- Resolution No. 0322-16 authorized the redemption of the outstanding Series 2005 general obligation bonds and authorizing any necessary documents and an interfund loan in the amount of \$1,555,000 from the General Fund to support Solid Waste Authority of Central Ohio (SWACO).
- Resolution No. 0367-16 authorized the payment of the County's June 1 debt service obligations in the amount of \$8,130,724, which included a transfer of \$7,700,362 from the General Fund.

Non-General Fund - Budget Corrective Items - Pending

- A resolution will be approved during the 3rd quarter (Resolution No. 0522-16 on July 12) authorizing a non-general fund supplemental appropriation in the amount of \$921 in the Domestic Shelter Fund (Fund 2024) for the support of shelters for victims of domestic violence.
- A resolution will be approved during the 3rd quarter (Resolution No. 0550-16 on July 12) authorizing a transfer of appropriations in the amount of \$449,169 within the Zoological Park Fund (Fund 2038) for 2015 General Election expenses.