

1st Quarter Budget Review

May 2017



Union Station circa early 1900's.

PREPARED BY:
THE OFFICE OF MANAGEMENT AND BUDGET

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1st Quarter Budget Review

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The numbers in the charts and tables below reflect the revenue and expenditure activity through March 31, 2017. Subsequent actions are noted as necessary in the appropriate pending section of the budget corrective items.

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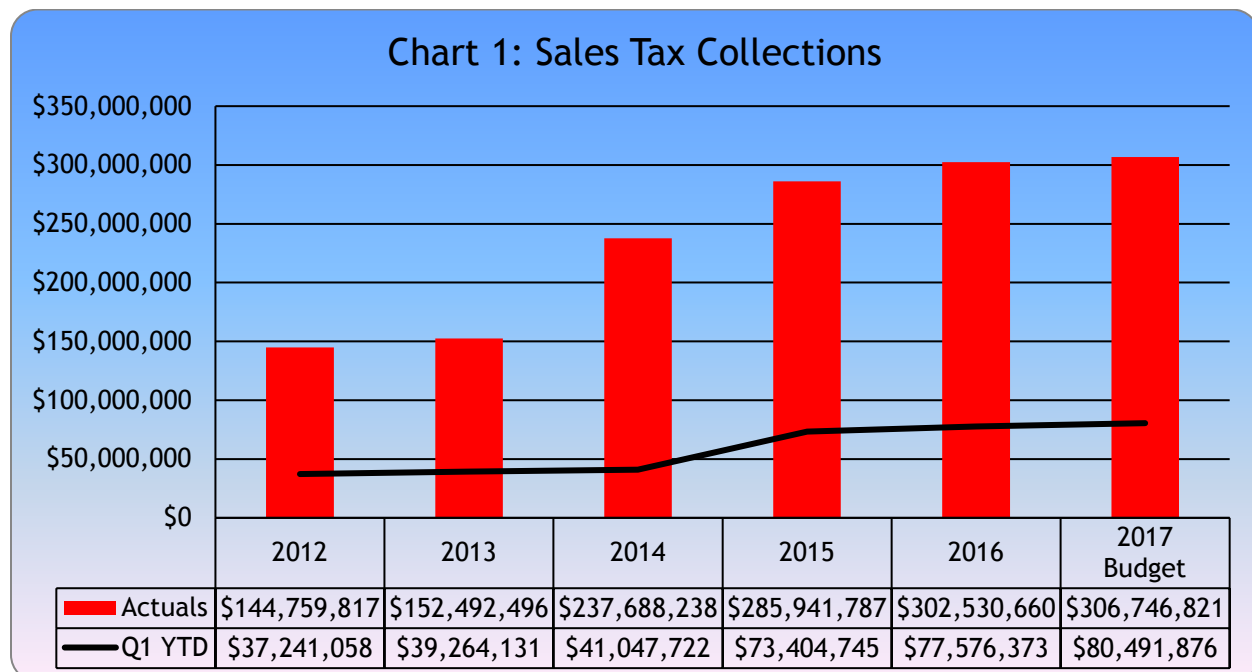
GENERAL FUND REVENUE ANALYSIS 1st Quarter - 2017

Sales Tax

Franklin County receives the revenue from its sales tax three months after the actual sale occurs. For example, for a sale made in December 2016, the vendor transmits all of the sales taxes collected to the state in January 2017. The state then transmits to the County its share of the sales tax revenue in March 2017. Therefore, the sales tax collections for the 1st quarter of 2017 are based on the sales that occurred during the 4th quarter of 2016. The County portion of the sales tax is 1.25%.

The sales tax data in this analysis is reported net of the 1% administrative fee charged by the State for the collection of the County sales tax. While the County does not receive this revenue, the Auditor of State requires the County to record the revenue and the expenditure associated with the sales tax administrative fee. Neither the revenue nor appropriations associated with the sales tax administrative fee are included in the 2017 approved budget. The revenue adjustment and the necessary appropriations to record this expenditure will be made at the end of the year.

Chart 1 provides the annual sales tax collections, as well as collections through the end of the 1st quarter for each year since 2012. As seen in the chart, the amount collected through the end of the 1st quarter of 2017 shows a significant improvement over the amounts from the previous five years.



For the 1st quarter of 2017, Franklin County collected \$80.5 million in sales tax, which is \$2.9 million or 3.8% greater than the collections from the 1st quarter of 2016, and 0.3% above the 2017 estimate. Table 1 provides the comparison of the sales tax estimates with the actual sales tax collections for the 1st quarter.

Table 1: Franklin County Sales Tax collections versus estimates for 2017				
Month	2017 Estimate	2017 Actual	Monthly Variance	Percentage Variance
January	\$24,593,769	\$24,000,922	(\$592,847)	-2.4%
February	\$25,075,053	\$25,221,111	\$146,059	0.6%
March	\$30,557,930	\$31,269,843	\$711,912	2.3%
1st Quarter	\$80,226,752	\$80,491,876	\$265,124	0.3%
YTD TOTAL	\$80,226,752	\$80,491,876	\$265,124	0.3%

For the 1st quarter, the sales tax estimate was \$0.3 million or 0.3% greater than the estimate. The January 2017 actual (which is based on October 2016 sales), was below the amount collected in January 2016 and was the first year-over-year decrease in monthly sales tax collections since March of 2013.

Managed Care Tax

Currently, the State of Ohio applies the sales tax to services purchased by Medicaid managed care organizations (MCOs). The Centers for Medicare and Medicaid Services (CMS) advised states that taxing a subset of health care providers at the same rate as a statewide sales tax is not permissible. CMS subsequently gave states a deadline to remediate the issue by the end of the next regular legislative session, which for Ohio is June 30, 2017.

Table 2 displays the amounts related to the sales tax on Medicaid MCOs collected to date in the current and prior years. Sales tax collections were higher than normal for June due primarily to a reconciliation of vendor payments conducted by the State.

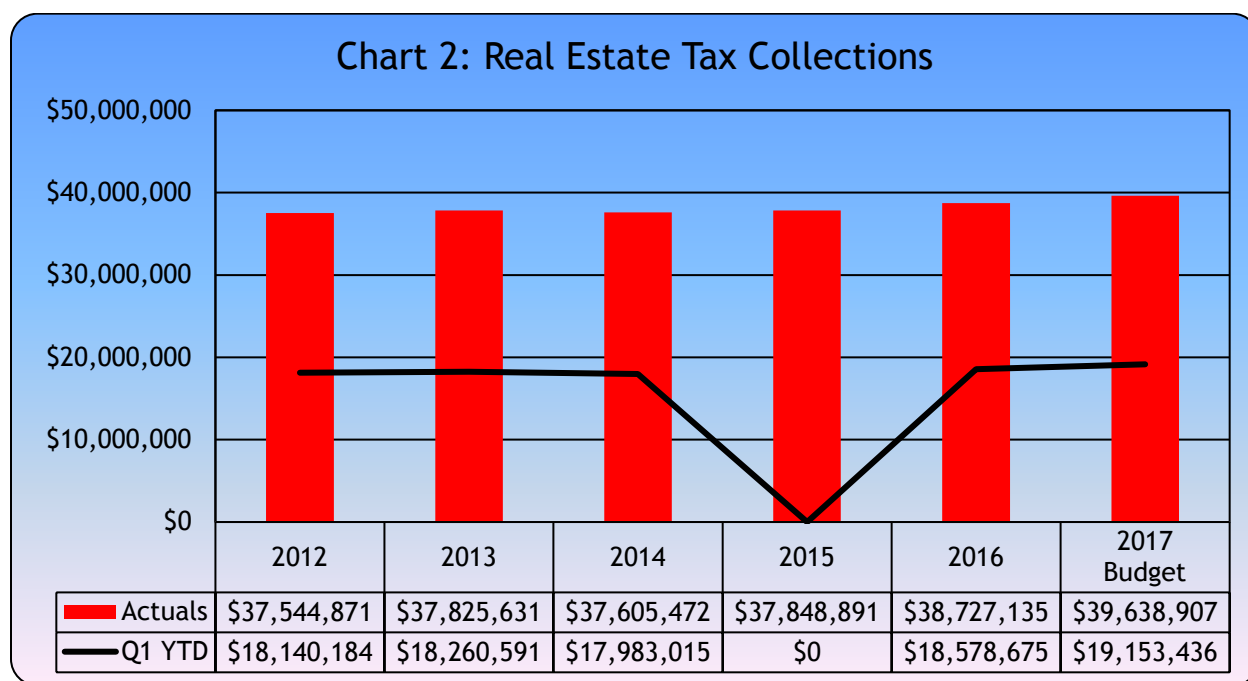
Table 2: Franklin County Managed Care Sales Tax Collections				
Month	2016	2017	Monthly Variance	Percentage Variance
January	\$1,551,558	\$1,728,570	\$177,012	11.4%
February	\$1,265,595	\$1,931,491	\$665,895	52.6%
March	\$1,640,222	\$1,966,974	\$326,752	19.9%
YTD TOTAL	\$4,457,376	\$5,627,035	\$1,169,659	26.2%

For 2017, the sales tax on Medicaid MCOs represented 7.0% of the total sales tax collections to date (\$5.6 million out of \$80.5 million). Based on a similar proportion, it is estimated that \$21.4 million would be collected from Medicaid MCOs in 2017. \$5 million in 2017 and \$16.4 million in 2018. The state has proposed to provide a one-time allocation of \$14 million for the loss.

Real Estate Tax

For Franklin County, first half real estate taxes were due January 20, 2017, while second half real estate taxes will be due June 20, 2017 (and distributed in August). State Real Estate Tax reimbursements include a 10% rollback on residential homeowner properties, an additional 2.5% rollback on owner occupied properties, and a rollback of property taxes on the first \$25,000 value of homestead properties. The state reimbursement is generally received one month after the settlement of the applicable real estate tax collection. As a result, this revenue is received in the 2nd and 3rd quarters.

Chart 2 below shows relatively no change in aggregate real estate and state reimbursement receipts for 2012. However, the receipts from 2012 to 2016 were lower due to the decline in property values following the sexennial reappraisal performed in 2011. The amount collected in the 1st quarter 2017, compared to the 1st quarter 2016 collections increased by \$574,761 or 3.1%. The increase is associated with the triennial reappraisal that was performed in 2014.

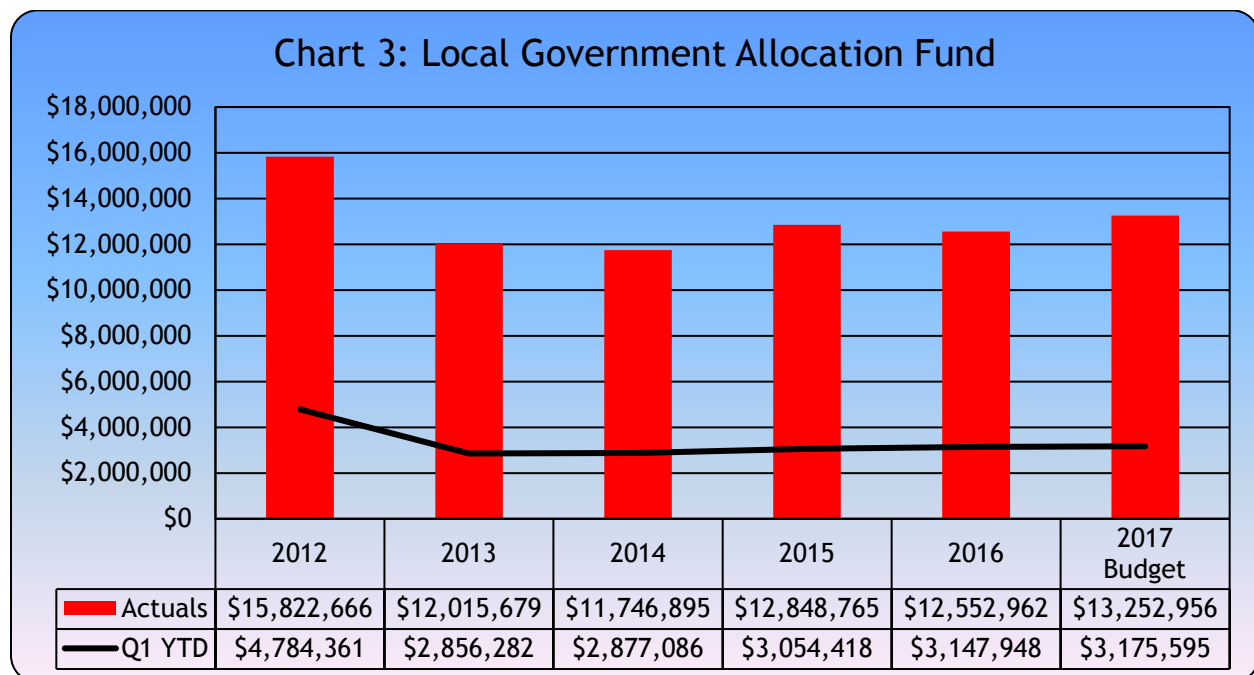


The 1st quarter variance in 2015 is related to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, the settlement totaling \$18,360,509 occurred during the 2nd quarter, rather than the 1st quarter as in the prior years.

Local Government Fund Allocation

The Local Government Fund allocation from the State included in the 2017 approved budget for Franklin County is \$13,252,956, which is \$699,994 or 5.6% more than 2016 actual receipts. In the 1st quarter, \$3,175,595 or approximately 24.0% of the original budget has been collected. This amount is \$27,647 or .9% greater than the amount collected in the prior year.

In 2008, the Local Government Fund freeze was lifted and county allocations were returned to the statutory formula (Section 5747.501 of the Ohio Revised Code). However, based on the FY 2012-2013 State Budget and seen in Chart 3 below, county allocations were reduced by approximately 25% from the previous year's allocation beginning in August 2011, with an additional 25% reduction (for a total reduction of 50%) starting in July 2012.

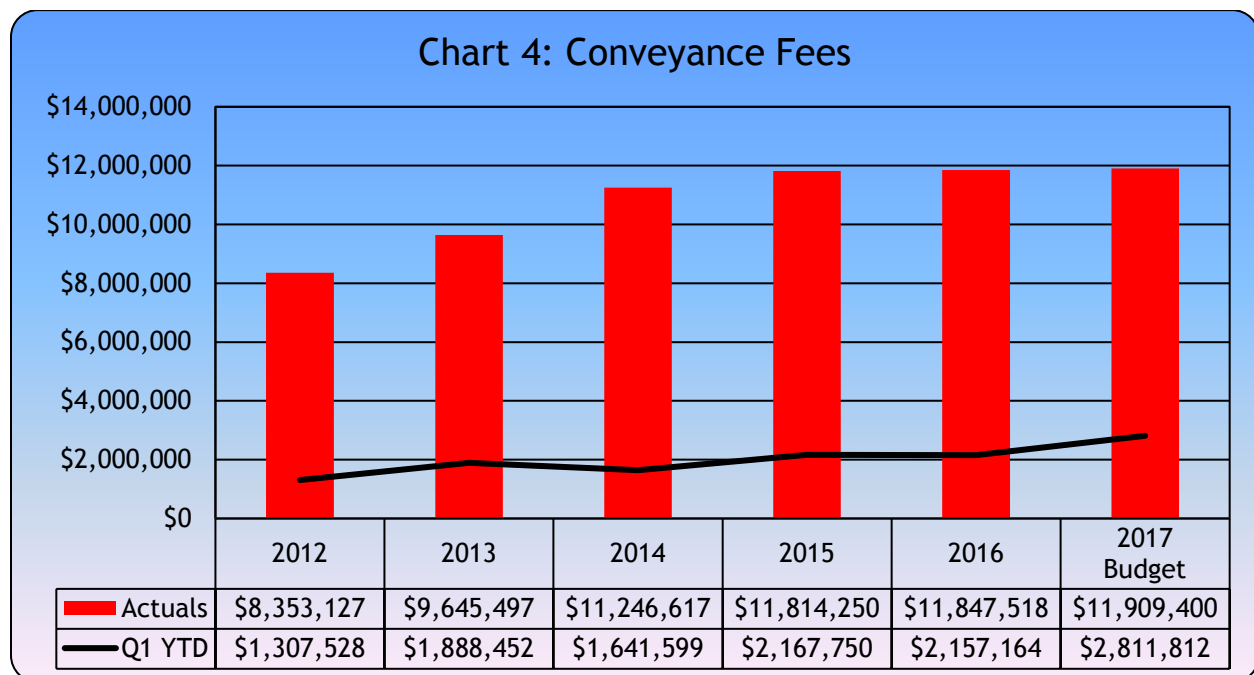


Conveyance Fees

Conveyance fees are based on property sales, of which Franklin County collects \$2 per \$1,000 of the sale amount. This includes the \$1 fee mandated by state law plus a \$1 permissive fee levied by the County. State law allows counties to levy a permissive fee of up to \$3, resulting in a maximum conveyance fee of \$4 per \$1,000 of the sale amount. Compared to the other metro counties, Hamilton, Montgomery and Cuyahoga counties collect at the rate of \$3 per \$1,000 of the sale amount, while, and Lucas County collects \$4.

Total conveyance fee collections (mandatory and permissive) in the 2017 approved budget are estimated at \$11,909,400. The total amount of conveyance fees collected through the end of the 1st quarter reflects a increase of 30.3% or \$654,648 from the amount collected during the 1st quarter of 2016.

Revenue collections in the 1st quarter of 2014 declined year-over-year as a result of severe winter weather coupled with a low inventory of homes for sale within Central Ohio. Overall conveyance fee collections are expected to remain steady throughout the year.



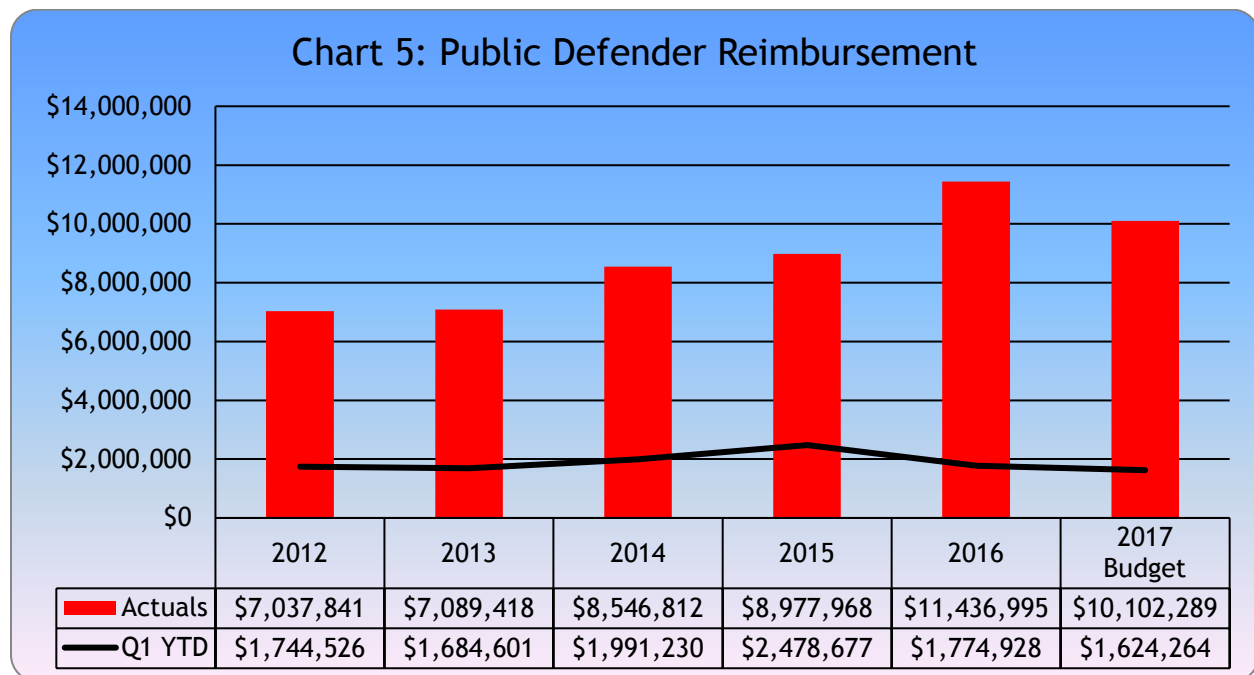
Public Defender Reimbursement

The revenue estimate for State Public Defender reimbursement in the 2017 approved budget was \$10,102,289. The 1st quarter collections are \$1,624,264 or 16.1% of the budgeted amount.

The State Public Defender's Office reimbursement rate increased from 35.1% to 40% as of July 1, 2013 due to changes in the state biennial budget. The State Public Defender's Office made an internal policy change in 2014 to reimburse counties one month earlier than in previous years. As a result, there were 13 reimbursements made in 2014 instead of the 12 reimbursements which occurred in the prior years. This policy change did not happen until after the 1st quarter of 2014.

The State Public Defender's Office reimbursement rate increased from 40% to 48% as of July 1, 2015 due to changes in the state biennial budget. The reimbursement rate was reduced from 48% to 44% as of January 1, 2017 and from 44% to 40% as of April 1, 2017 both of these reductions were due to a lack of revenue into the state Indigent Defense Support Fund (IDSF).

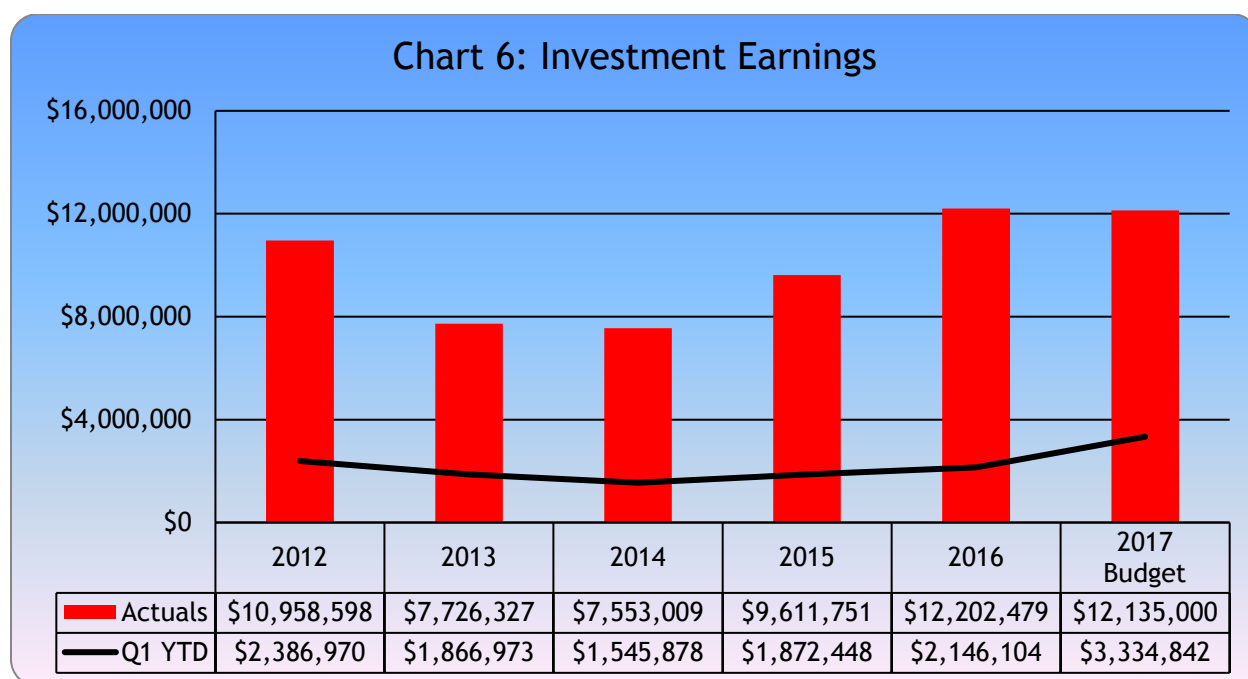
The variance in revenue from the prior year is primarily due to a reduction in the reimbursement rate going down to 44% in the 1st quarter of 2017 from 48% during the same period in 2016.



Investment Earnings

Franklin County is responsible for tax billing, collection and distributions of local tax money for the County, cities, schools and other taxing entities within the County that levy ad valorem and/or special assessment taxes and maintains an average yearly portfolio value of approximately one billion dollars. One third of the overall collection remains within the portfolio due to the real estate collection distributions to the various levy-supported County agencies. The County's average investment portfolio in 2017 is estimated to remain unchanged at approximately \$1 billion, with \$935 million allocated to the core portfolio and \$65 million in the liquid portfolio.

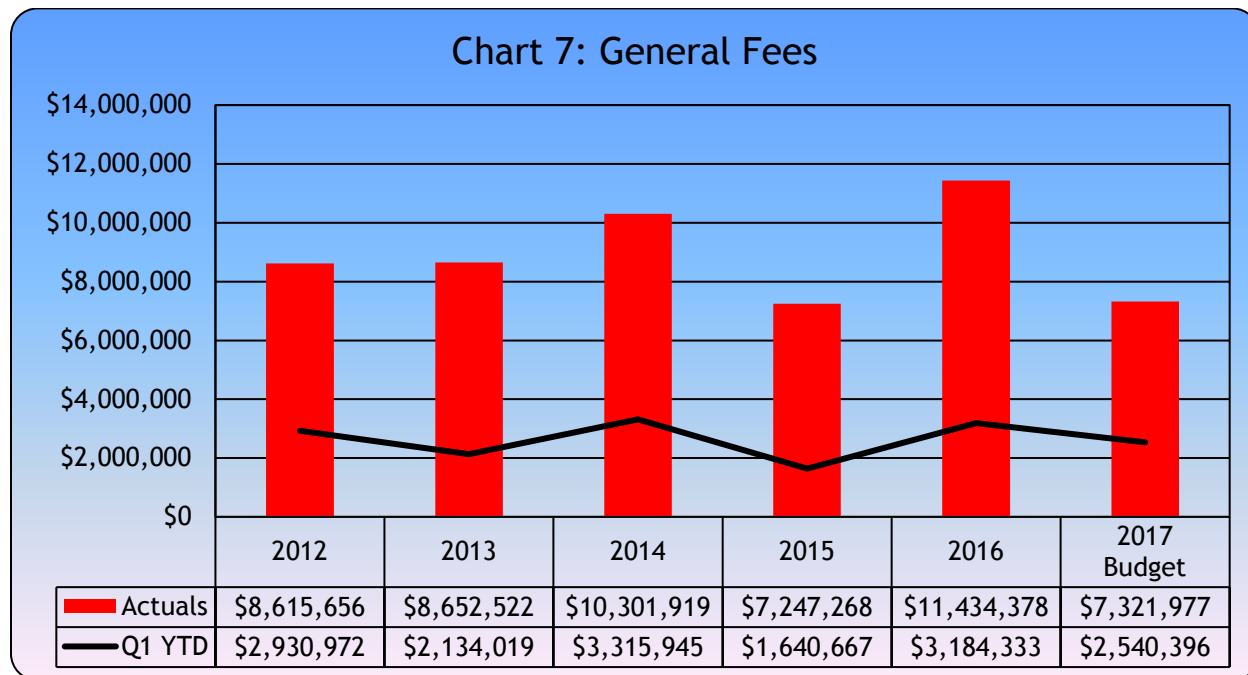
The 2017 revenue estimate for Investment Earnings is \$12,135,000. Through the end of the 1st quarter, Franklin County collected \$3,334,842 or 27.5% of budget. When compared to the 1st quarter 2016 collection of \$2,146,104, Investment Earnings for Franklin County have increase by \$1,188,738 or 55.4%. The increase is due to the rise in interest rates by the Federal Reserve, which can be seen in Chart 6 below.



Of the total amount collected in the 1st quarter, \$3,328,824 or 99.8% is associated with the Treasurer's Office. The remaining \$6,018 was received by the Clerk of Courts' Office.

General Fees

General Fees represent the fees for services provided by County agencies. This primarily includes the fees received by the Board of Elections (primarily in even numbered years) through the real estate tax settlement as reimbursement from political subdivisions for costs related to the prior year's election, fees received by the Recorder's Office for the filing and recording of documents, and fees received by the Clerk of Courts' Office for the filing of court cases.



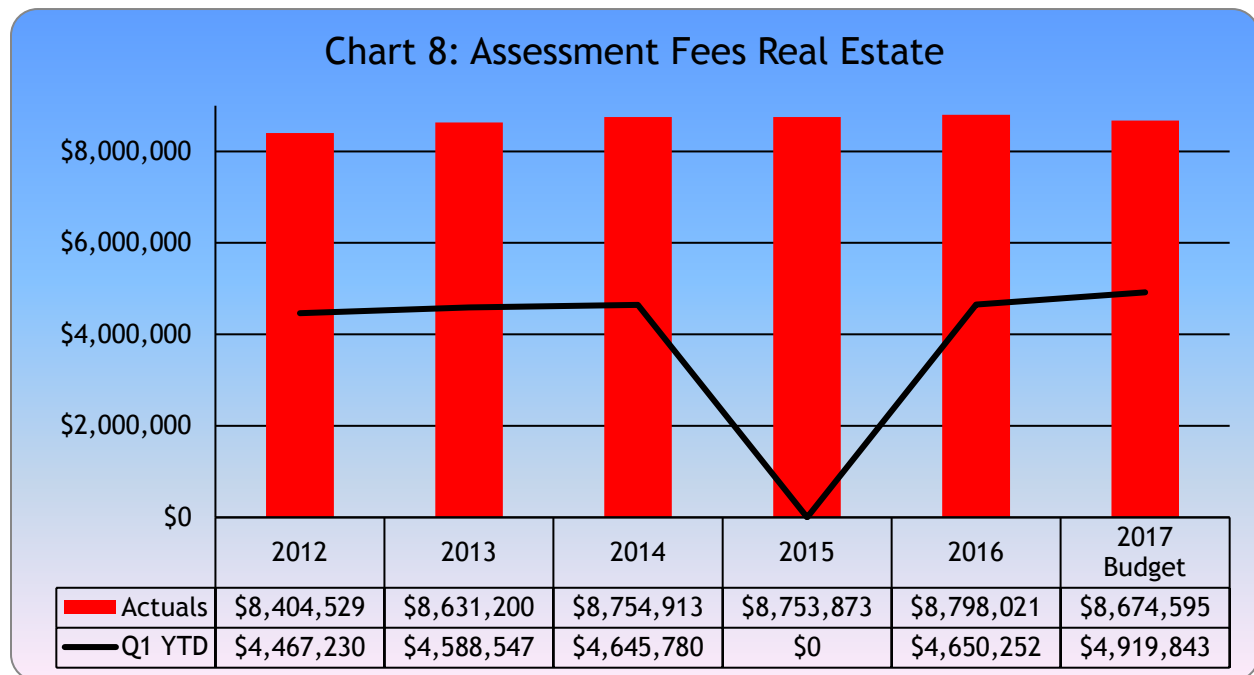
Of the amount collected in the 1st quarter,

- \$1,001,724 or 39.4% is associated with the fees collected by the Recorder's Office. This amount is \$69,153 or 7.4% greater than the amount received in the 1st quarter of 2016.
- \$927,789 or 36.5% is associated with the fees collected by the Board of Elections. This amount is \$656,923 or 41.5% less than the amount received in 2016 due primarily to the chargeback revenue from local subdivisions being received in even number years. The amount received in 2017 is related to the pre-payment by the Franklin County Office on Aging for the placement of the levy on the May ballot.
- \$467,025 or 18.4% is associated with the fees collected by the Clerk of Courts' Office. This amount is \$72,235 or 13.4% less than the amount received in the 1st quarter of 2016.

Assessment Fees Real Estate

Franklin County collects a fee to reimburse the Auditor's Office and Treasurer's Office for the collection and distributions of local tax money. The reimbursement is based on the total amount of taxes collected and apportioned ratably among the County, cities, schools and other taxing entities within the County. The fees received by the Auditor's Office are based on a formula set by section 319.54 of the Revised Code, while the formula for the Treasurer's Office is set by section 321.26 of the Revised Code.

Of the \$4,919,843 collected in the 1st quarter of 2017, \$2,236,054 or 45.4% is associated with the fees received by the Auditor's Office and \$2,683,790 or 54.6% is associated with the fees received by the Treasurer's Office.



The 1st quarter variance in 2015 is related to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, the settlement totaling \$4,659,084 occurred during the 2nd quarter, rather than the 1st quarter as in the prior years.

Housing of Prisoners

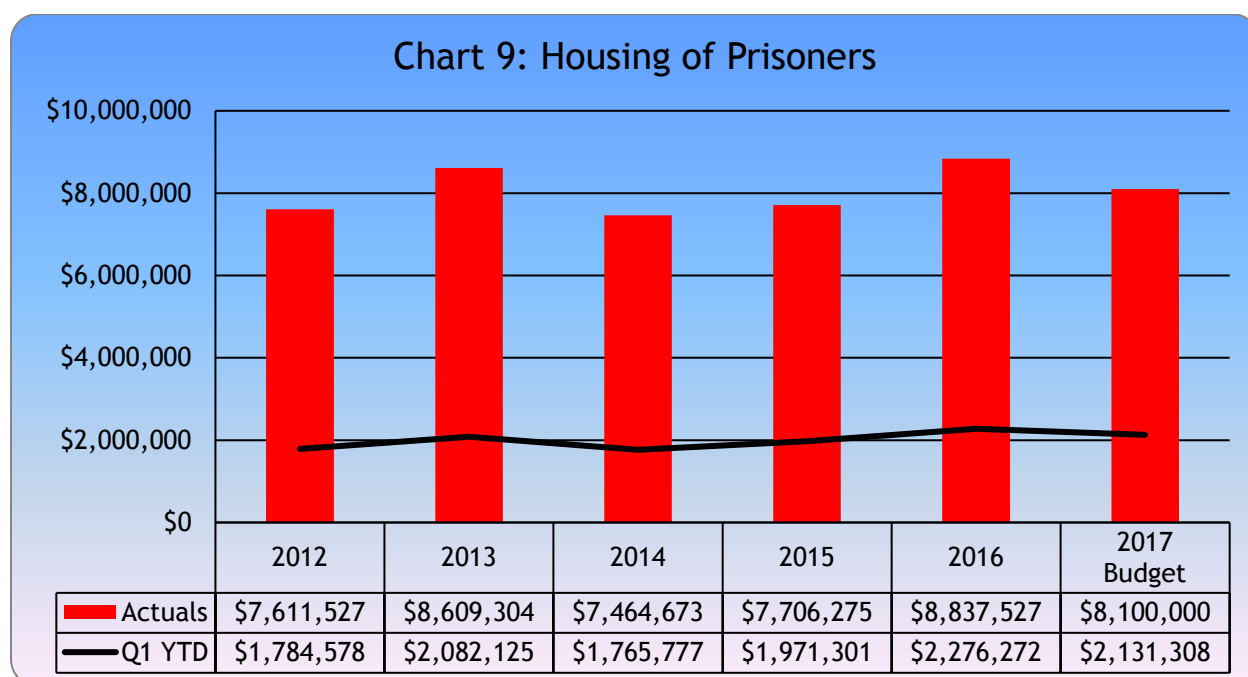
Municipalities within Franklin County, including the City of Columbus, pay a housing per-diem rate of \$79 for inmates charged under their municipal ordinances. The Sheriff's Office also has a contract with the U.S. Marshal's Office to house a limited number of inmates on an as-needed basis, at a rate of \$68 per day.

The 2017 budgeted revenue projection for the housing of prisoners for the City of Columbus is \$4,100,000, with 1st quarter collections at \$1,050,792 or 25.6% of budget.

The 2017 budgeted revenue estimate for the housing of prisoners for local municipalities is \$1,240,000, with 1st quarter collections at \$350,875 or 28.3% of budget.

The 2017 budgeted revenue estimate for the housing of prisoners for the U.S. Marshal's office was \$2,760,000, with 1st quarter collections at \$729,642 or 26.4% of budget.

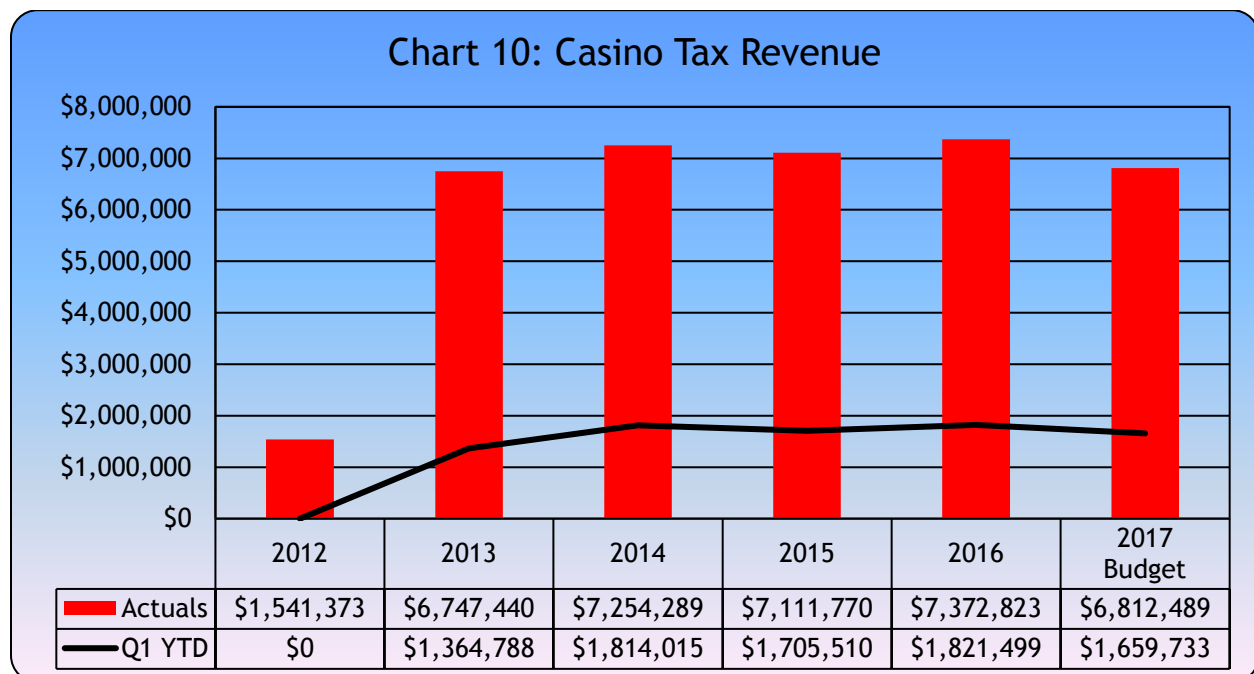
Overall revenue for the housing of prisoners has decreased 6.8% or \$144,964 over the same period in 2016, which is primarily due to the timing of payments from the City of Columbus.



Casino Tax Revenue

Casino taxes have been collected by the State of Ohio since the first of four casinos opened in May 2012. Fifty-one percent (51%) of the gross casino revenue is distributed quarterly to each of the 88 Ohio counties proportionally based on population size. In addition, if the largest city in a respective county has a population size greater than 80,000, the total quarterly casino tax distribution will be split evenly between the specific county and city.

Chart 10 displays the annual casino tax revenue collected by Franklin County. This revenue was first received in the 3rd quarter of 2012; while the 2nd quarter of 2013 represents the first quarter in which all four casinos were open for the entire time period.



The revenue from this source is estimated at \$6,812,489 in the 2017 budget, which is a decrease of \$560,334 or 8.2% from the \$7,372,823 that was collected in 2016. This decline was based on estimates for casino tax revenue incorporated in the state's current biennial budget. The amount collected in the 1st quarter of 2017 was \$161,765 or 8.9% less than the amount in the prior year.

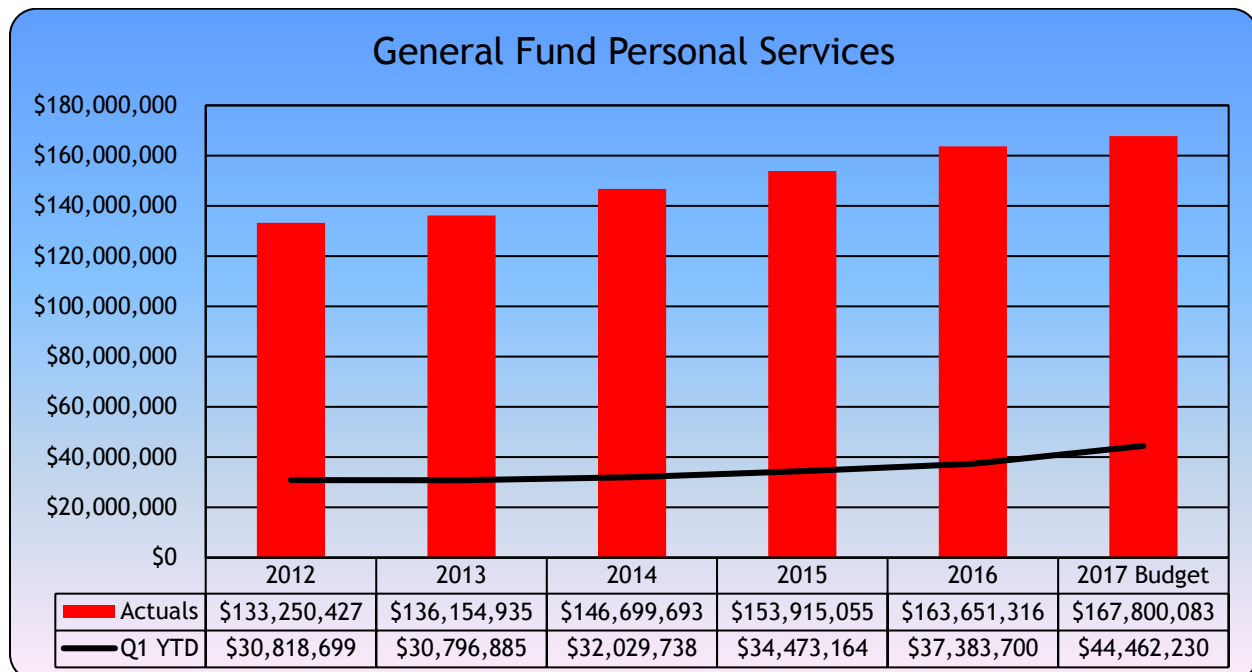
GENERAL FUND EXPENDITURE ANALYSIS 1st Quarter - 2017

Personal Services

Expenditures within Personal Services were \$44,462,230, which represent 26.5% of the budgeted amount for the year. For comparison, expenditures are \$7,078,529 or 18.9% above the amount in the prior year amount. The variance is due primarily to the difference in the number of pay periods during the 1st quarter (seven in 2017 compared to six in 2016).

Of the amount expended through the end of the 1st quarter:

- \$41,655,507 or 93.7% was related to salaries and wages. This amount was \$7,649,670 or 22.5% greater than the amount for 2016.
- \$749,183 or 1.7% was related to overtime. This amount was \$4,646 or 0.6% greater than the amount for 2016.
- \$550,840 or 1.2% was related to termination payouts of unused leave time. This amount was \$149,413 or 37.2% greater than the amount for 2016.

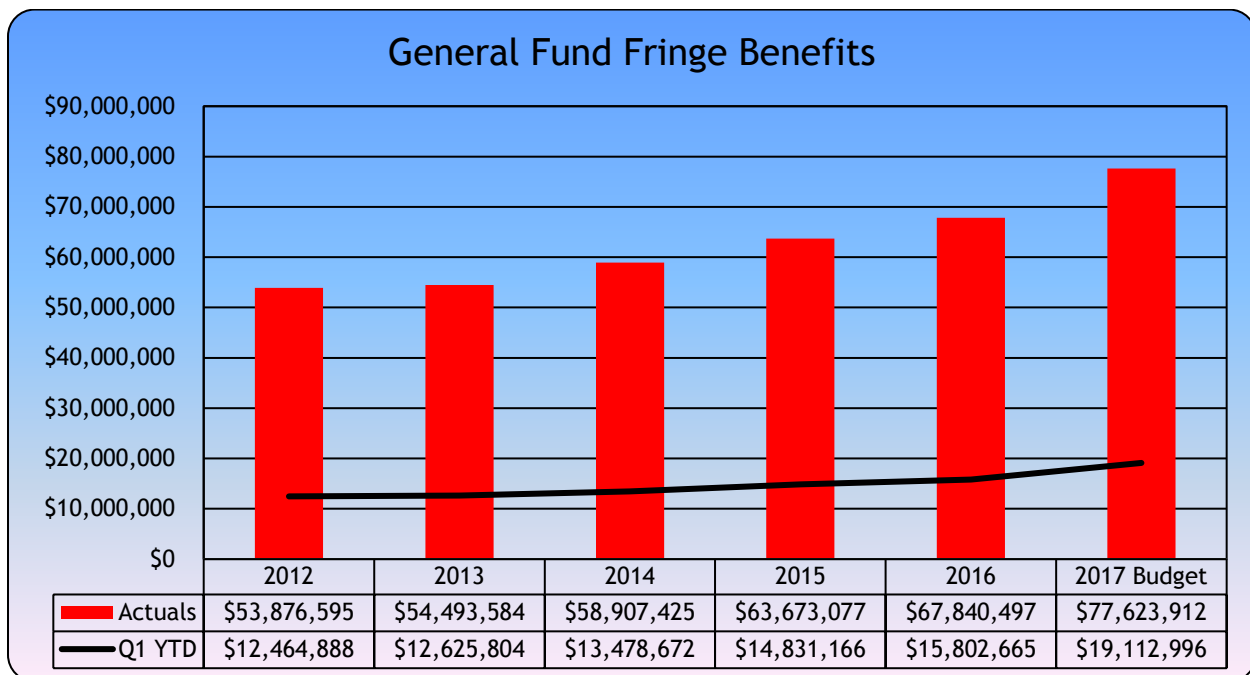


Fringe Benefits

Year-to-date expenditures within Fringe Benefits were \$19,112,996, which represent 24.6% of the budgeted amount for the year. For comparison, expenditures are \$3,310,331 or 20.9% above the amount in the prior year amount. The variance is due primarily to the change in the healthcare rate, the change in the start of the plan year from April to January, and the difference in the number of pay periods during the 1st quarter (seven in 2017 compared to six in 2016).

Of the amount expended through the end of the 1st quarter:

- \$11,066,237 or 57.9% was related to healthcare (employer premiums less employee contribution). This amount was \$2,002,544 or 22.1% greater than the amount for 2016.
- \$6,566,742 or 34.4% was related to OPERS contributions. This amount was \$1,136,149 or 20.9% greater than the amount for 2016.
- \$617,038 or 3.2% was related to Medicare contributions. This amount was \$104,482 or 20.4% greater than the amount for 2016.

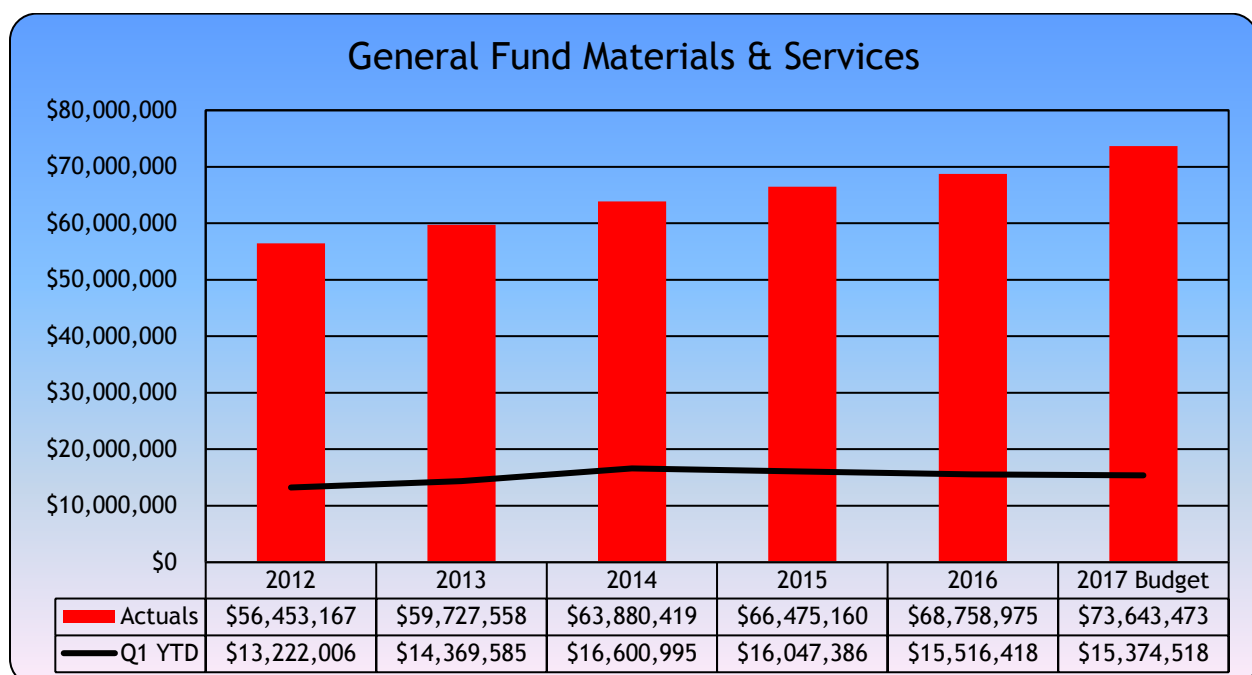


Materials & Services

Year-to-date expenditures within Materials & Services were \$15,374,518, which represent 20.9% of the budgeted amount for the year. For comparison, expenditures are \$141,900 or 0.9% below the amount in the prior year amount.

Of the amount expended through the end of the 1st quarter:

- \$3,349,412 or 21.8% was related to various purchased personal services. This amount was \$363,800 or 12.2% greater than the amount for 2016. This is primarily due to staff augmentation within the Data Center (\$284,946), with expenditures increasing from \$29,375 in the prior year to \$314,321 in the current year.
- \$2,453,914 or 16.0% was related to appointed counsel. This amount was \$320,239 or 15.0% greater than the amount for 2016, with the largest increases within the Domestic Court (\$170,224) and Municipal Court (\$85,065).
- \$1,953,198 or 12.7% was related to maintenance and repair charges. This amount was \$67,379 or 3.3% less than the amount for 2016.
- \$1,311,210 or 8.5% was related to utilities. This amount was \$152,362 or 13.1% greater than the amount for 2016, with the largest increases within natural gas (\$80,078) and electricity (\$69,125).



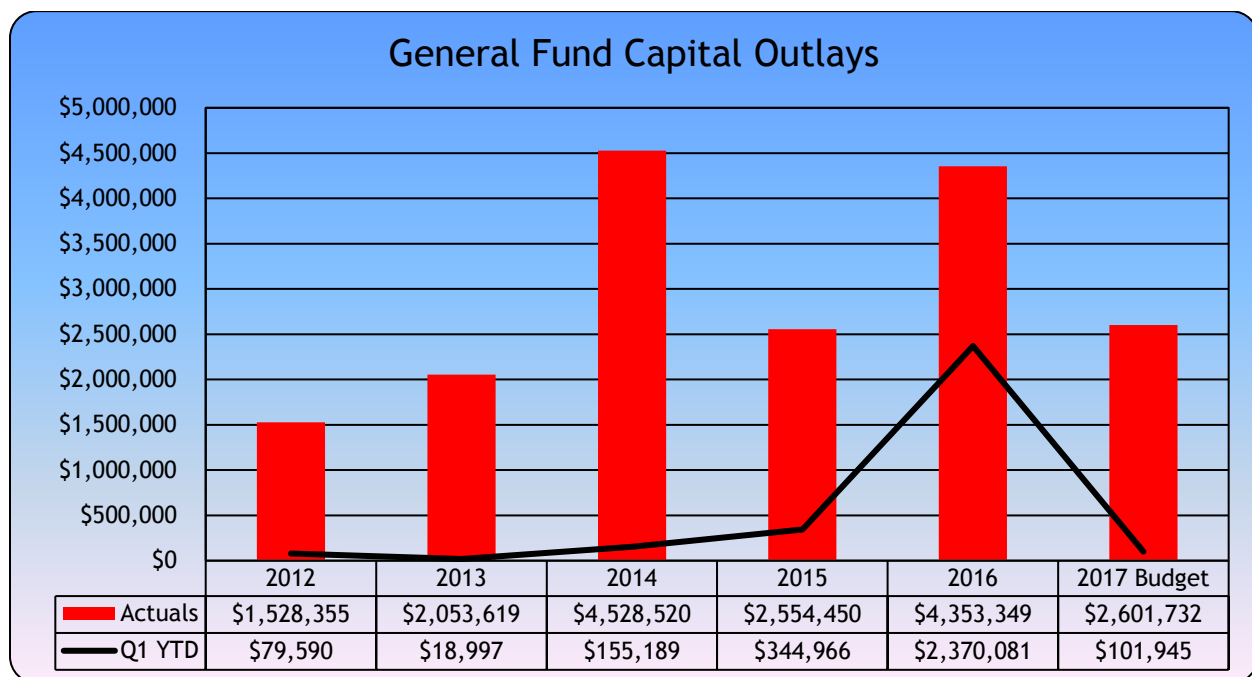
*Actual amounts exclude the 1% administrative fee withheld by the state for the collection of the County's sales tax.

Capital Outlays

Year-to-date expenditures within Capital Outlays were \$101,945, which represent 3.9% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$2,268,137 or 95.7% below the amount in the prior year amount. The variance is due primarily to the purchase of electronic pollbooks by the Board of Elections in the prior year (\$2,138,430).

Of the amount expended through the end of the 1st quarter:

- All of the \$101,945 was related to the purchase and lease of various machinery and equipment, and includes:
 - \$70,785 or 69.4% for the lease of the ReliaVote System by the Board of Elections.
 - \$23,971 or 23.5% for the lease of equipment for the Mail Room and the Print Shop by General Services.
- Beginning in 2016, the purchase of vehicles will be made from the Fleet Capital Fund rather than the General Fund. As a result, there are no expenditures within Capital Outlays for the purchase of vehicles in 2016 or 2017.

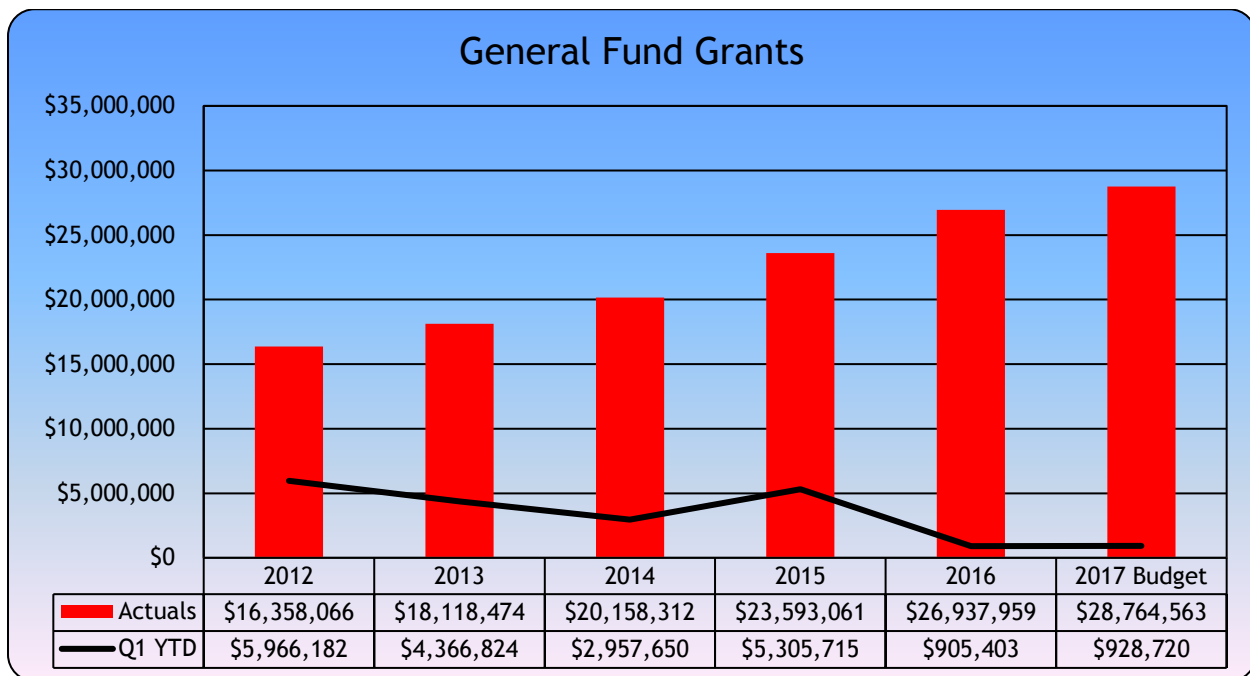


Grants

Year-to-date expenditures within Grants were \$928,720, which represent 3.2% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$23,318 or 2.6% above the amount in the prior year amount. This is primarily due to the timing for approval of the contracts for Community Partnerships and Economic Development & Planning, which will occur later throughout the year.

Of the amount expended through the end of the 1st quarter:

- \$788,951 or 85.0% was related to grants to other providers (including rental assistance). This amount was \$34,997 or 4.2% less than the amount for 2016.
- \$139,769 or 15.0% was related to grants to non-profit organizations. This amount was \$60,000 or 75.2% greater than the amount for 2016, which is primarily due to the timing for approval of the contracts for Economic Development & Planning.

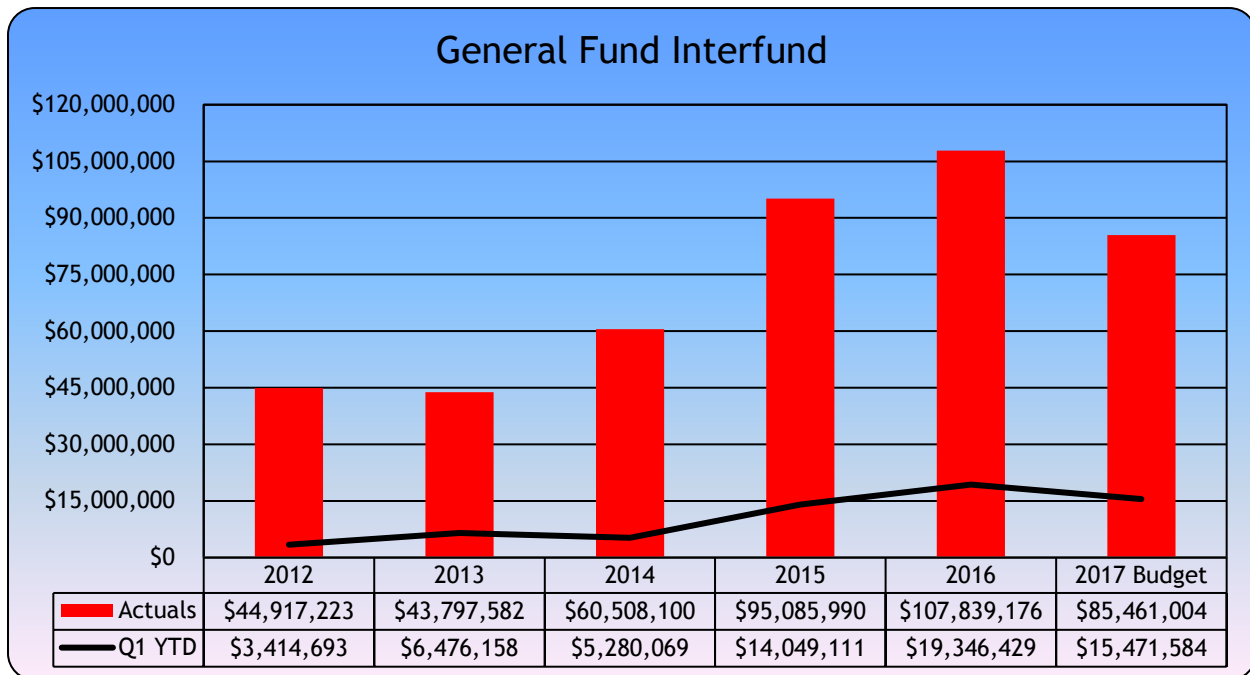


Interfund

Year-to-date expenditures within Interfund were \$15,471,584, which represent 18.1% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$3,874,845 or 20.0% below the amount in the prior year amount.

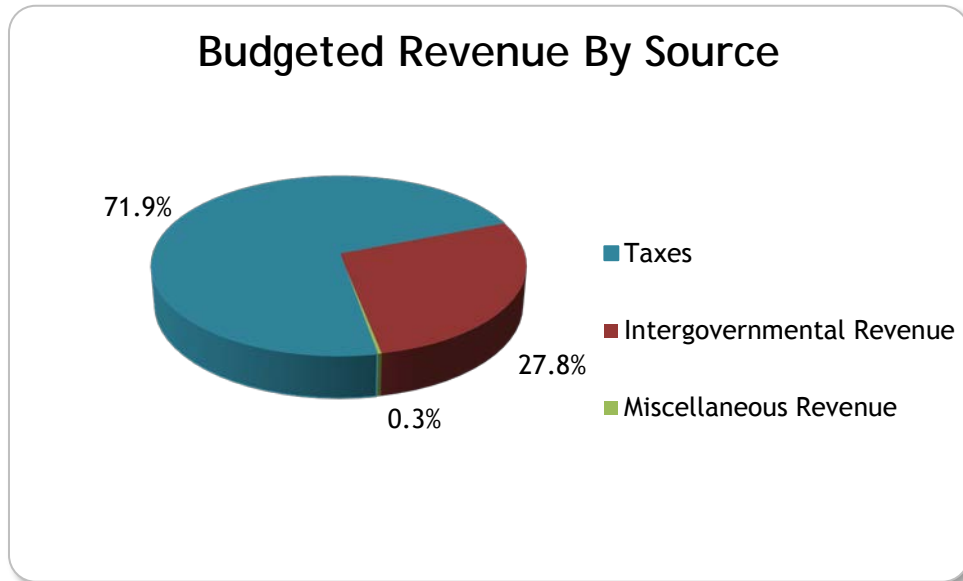
Of the amount expended through the end of the 1st quarter:

- \$15,471,584 or 100.0% was related to operating transfers. This includes:
 - \$11,500,000 or 74.3% for the transfer to the Public Safety Center Fund for the purchase of the location for the new jail and forensic science facilities.
 - \$1,537,778 or 9.9% to Job and Family Services as part of the County's mandated share.
 - \$1,096,131 or 7.1% for the subsidy provided to Child Support Enforcement Agency.
 - \$677,750 or 4.4% for the first half of the transfer to the Drainage Engineer for Stormwater projects.
 - \$483,591 or 3.1% for the subsidy provided to Animal Care and Control.
 - \$169,099 or 1.1% to Sanitary Engineering to support various sewer and water projects.



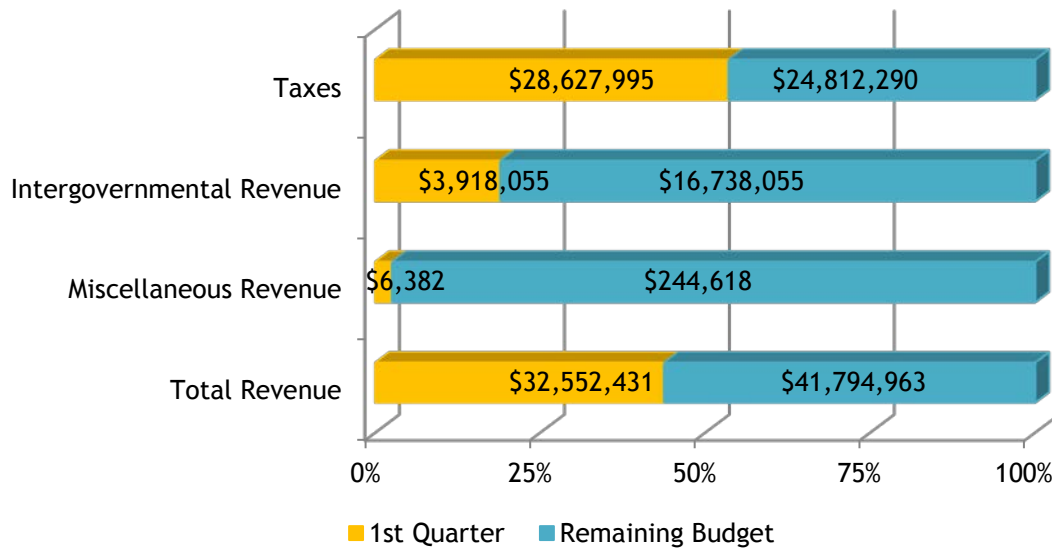
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Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Alcohol Drug and Mental Health Board is estimated to be \$74,347,394 for 2017.
- The main sources of non-general fund revenue for the Alcohol Drug and Mental Health Board are Levy/local tax revenues, State/Federal revenues, and other local revenues.

Non-General Fund - Quarterly Revenue

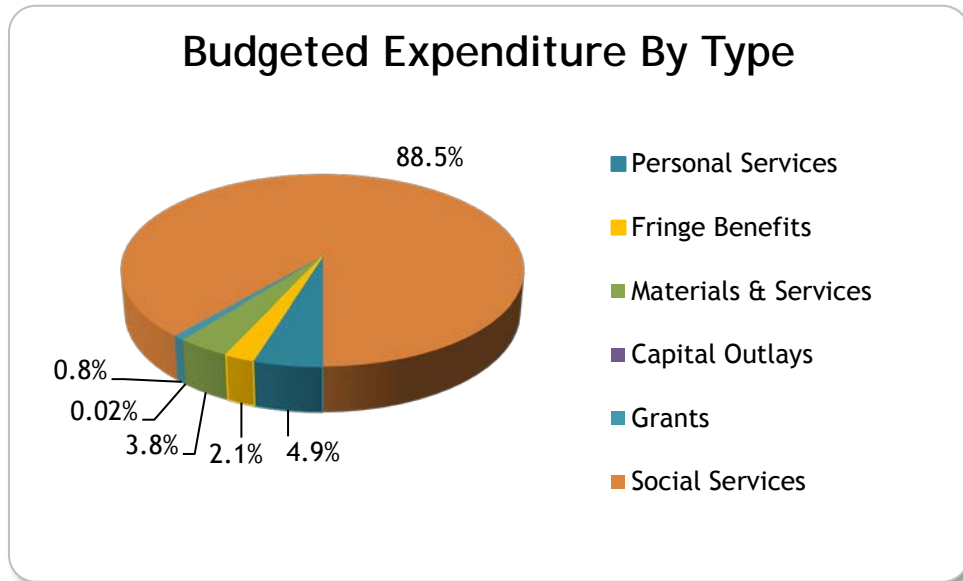


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$31,792,557	\$7,043,520	\$29,792,074	\$4,242,270	\$31,792,557	\$72,870,421
Current Year	\$32,552,431				\$32,552,431	\$74,347,394

**Current year total represents revised budget.*

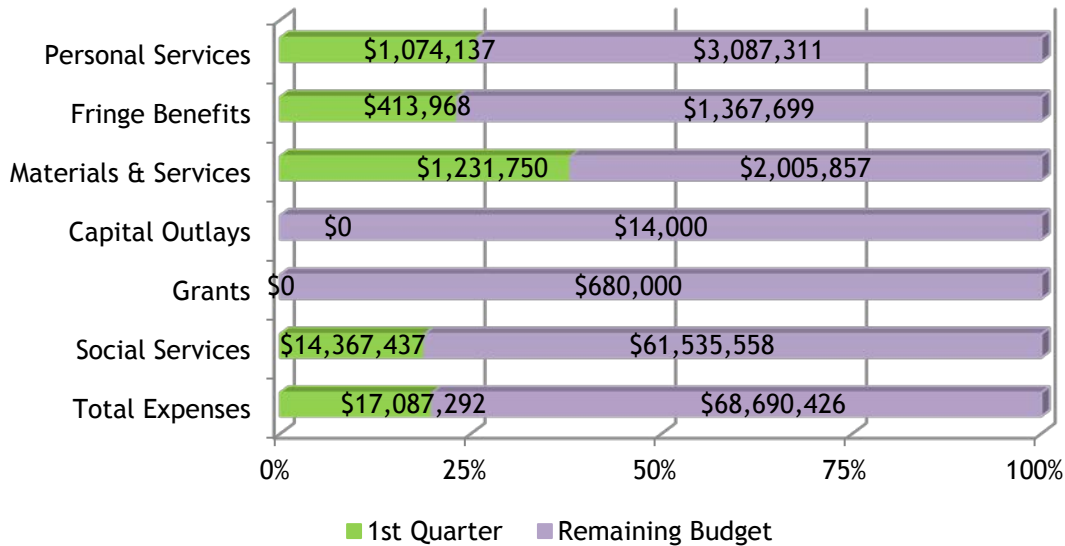
- First quarter revenue of \$32,552,431 represents 43.8% of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 53.6% has been collected. In 2016, 52.4% was collected in the 1st quarter.
- Intergovernmental Revenue is less than 25% of the budgeted amount, but is expected to align with budget during the 2nd and 3rd quarters with receipt of the state reimbursements for the non-business, owner occupied, and homestead rollbacks.
- Miscellaneous Revenue in the 1st quarter is \$6,382 or 2.5% of budget due to the timing of reconciliation of prior years' payments to the Alcohol Drug and Mental Health Board's providers.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Alcohol Drug and Mental Health Board are estimated to be \$85,777,717 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$25,137,547	\$31,129,933	\$9,369,501	\$21,087,248	\$25,137,547	\$86,724,229
Current Year	\$17,087,292				\$17,087,292	\$85,777,717

**Current year total represents revised budget.*

- First quarter expenditures of \$17,087,292 represent 19.9% of the budgeted amount for the year.
- Materials and Services expenditures were 38.0% of the budgeted amount as of the 1st quarter. The amount exceeds the 25.0% benchmark due to \$481,957 expended towards the replacement of the heating, ventilation, and air conditioning system in the ADAMH office building.
- Social Services expenditures were \$17,087,292 during the 1st quarter, which represents 18.9% of the 2017 budgeted amount. The expenditures are used to support non-Medicaid mental health, alcohol, and drug treatment and prevention services. In order to maintain provider operations and cash flow during the implementation of the SHARES system in 2016, ADAMH made quarterly installment payments to providers at the same time as fee for service claims reimbursements. Provider payments returned to fee for service claims reimbursement in 2017, resulting in a 37.4% decrease in Social Services when compared to 1st quarter 2016.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,120,390	\$1,074,137	95.9%
2 nd Quarter	\$960,334		
3 rd Quarter	\$1,120,390		
4 th Quarter	\$960,334		
Total	\$4,161,448	\$1,074,137	25.8%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

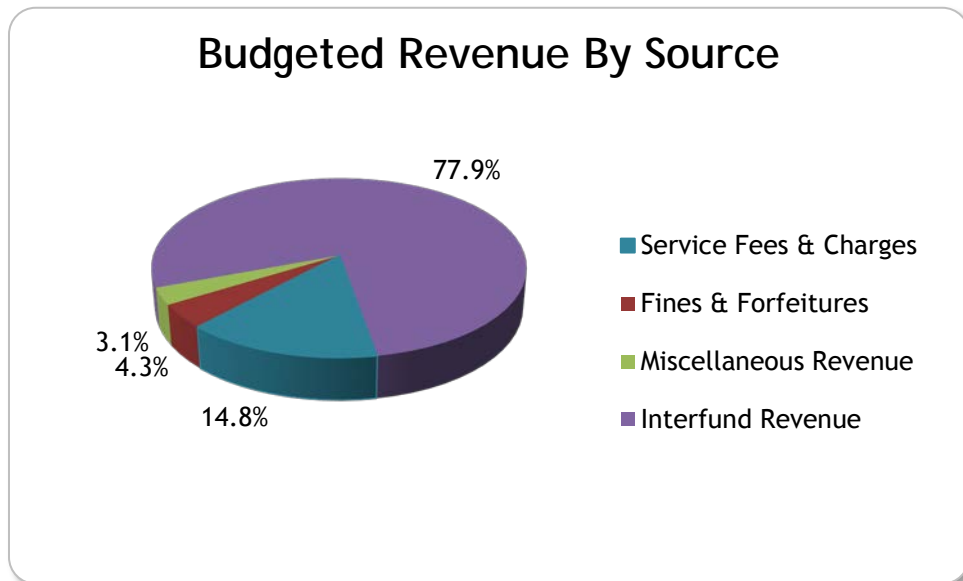
Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Alcohol Drug and Mental Health Board were:
 - \$85,784 in the ADAMH Levy Fund (Fund 2111)
 - \$5,214 in the ADAMH Three C Council of Governments Fund (Fund 2144)
- A revenue increase of \$349,505 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the ADAMH Levy Fund (Fund 2111).

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

Non-General Fund - Revenue Analysis

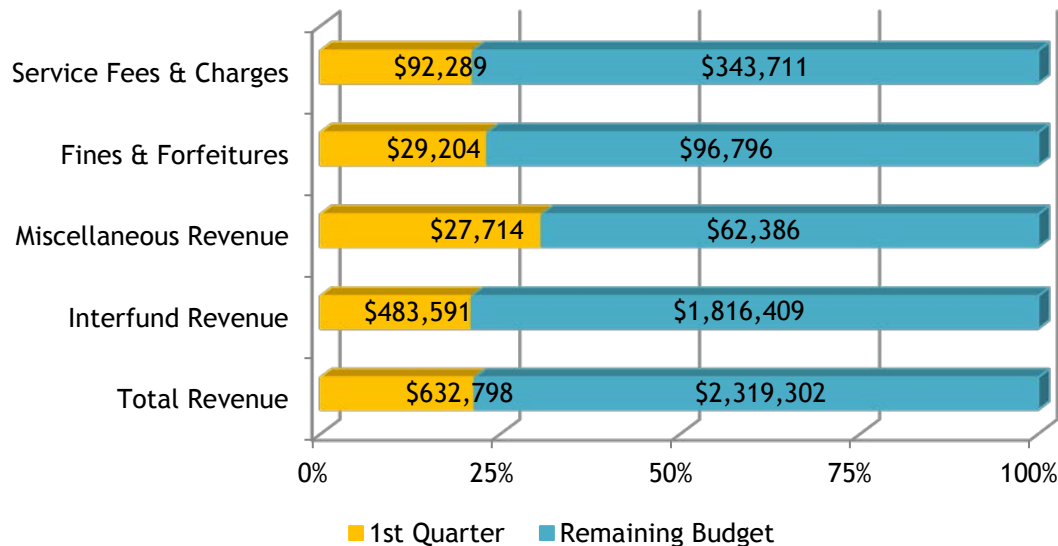


- The non-general fund revenue for the Animal Care & Control is estimated to be \$2,952,100 for 2017.
- The main sources of non-general fund revenue for Animal Care & Control are an operating subsidy from the General Fund, adoption fees, fines and impound fees, and owner turn-in fees.
- Dog license fees, vendor license fees, internet processing fees, and penalties are received in the Dog and Kennel Fund (Fund 2011) through the Auditor's Office. The table below shows the additional revenue received by the Auditor's Office in the Dog and Kennel Fund.

Revenue Type	Revised Budget	1 st Quarter Revenue	Prior Year YTD
Dog License	\$2,105,000	\$1,204,188	\$1,113,740
Internet Processing Fees	\$56,000	\$29,528	\$31,342
Penalties	\$150,000	\$59,347	\$63,133
Total	\$2,311,000	\$1,293,063	\$1,208,215

- Collected revenue through the Auditor's Office increased by \$84,848 or 7.0% in the 1st quarter as compared to the same period from 2016. The collection of annual dog license fees is undertaken in December and January of each year.

Non-General Fund - Quarterly Revenue

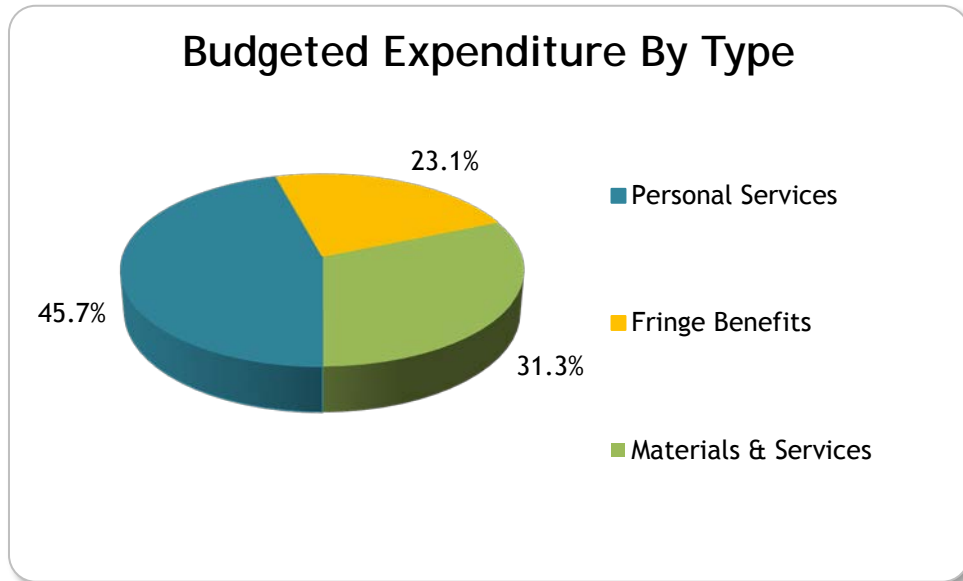


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$193,018	\$566,631	\$1,277,638	\$691,902	\$193,018	\$2,729,189
Current Year	\$632,798				\$632,798	\$2,952,100

**Current year total represents revised budget.*

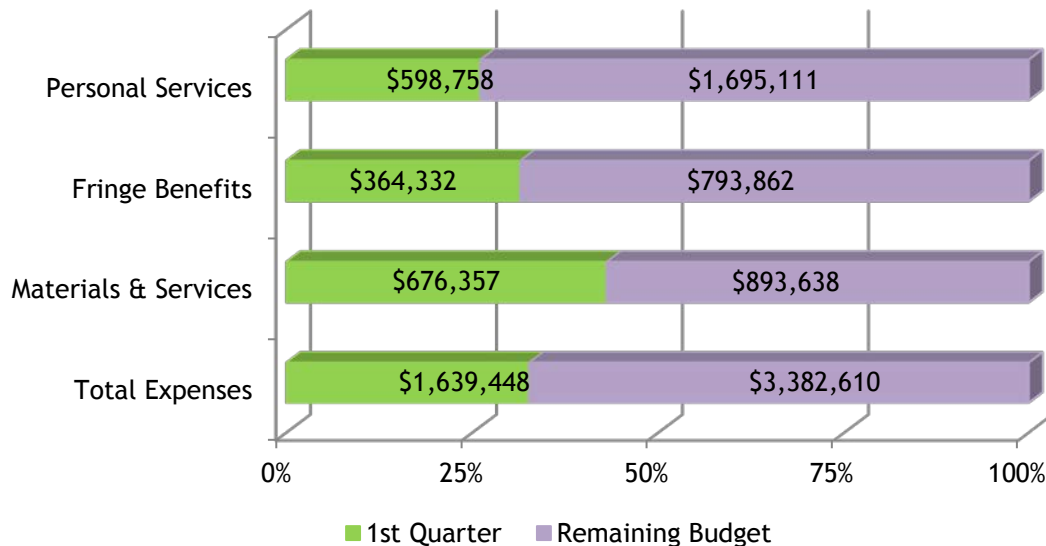
- First quarter revenue of \$632,798 represents 21.4% of the budgeted amount for the year.
- Revenue collected from Service Fees & Charges along with Fines & Forfeitures equaled \$92,289 in the 1st quarter or 21.2% of the amount budgeted for the year.
- Miscellaneous Revenue of \$27,714 was received in the 1st quarter from donations that were deposited into the Dog Donation Fund (Fund 2138).
- Interfund Revenue pertains to the operating subsidy that is provided to the Dog & Kennel Fund (Fund 2011) from the General Fund. The Agency has drawn down \$483,591 or 21.0% of the \$2,300,000 budgeted to sustain operating costs until the next collection period for licensing fees commences in December 2017.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Animal Care & Control are estimated to be \$5,022,058 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,056,035	\$1,157,437	\$1,336,580	\$1,129,560	\$1,056,035	\$4,679,612
Current Year	\$1,639,448				\$1,639,448	\$5,022,058

**Current year total represents revised budget.*

- First quarter expenditures of \$1,639,448 represent 32.6% of the budgeted amount for the year.
- Materials & Services expenditures in the 1st quarter were \$676,357 or 43.1% of the amount budgeted for the year. Spending within this category has increased by \$216,352 or 74.7% compared to the 1st quarter of 2016 due to purchasing medical services for the care of animals at the shelter instead of hiring a staff veterinarian. This increase is related to the carryover of costs from the distemper outbreak in the 4th quarter of 2016. OMB will continue to monitor the spending rate of the agency to assess whether or not additional appropriations or subsidy will be needed before the end of the year.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$617,580	\$598,758	97.0%
2 nd Quarter	\$529,354		
3 rd Quarter	\$617,580		
4 th Quarter	\$529,354		
Total	\$2,293,869	\$598,758	26.1%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in Personal Services during the 1st related to several vacancies and staff approved medical leaves.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Animal Care & Control in the Dog and Kennel Fund (Fund 2011) was \$15,347.

Non-General Fund - Budget Corrective Items - Pending

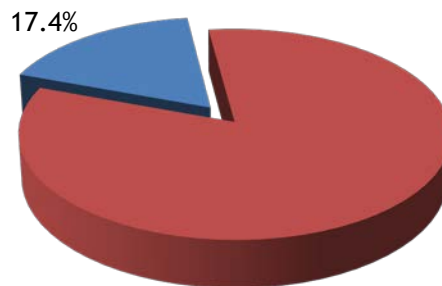
- A resolution will be presented during the 2nd quarter to authorize an agreement with the University of Wisconsin Shelter Medicine Program for review, recommendations, and ongoing consultation for the Franklin County Dog Shelter and Adoption Center not to exceed \$50,000.

Additional Budget Analysis

- OMB recommends that a cost analysis study be conducted in 2017, along with an examination of the agency's fee structure. The last modification of licensing, impounding and boarding fees was approved by Resolution No. 0473-13 on June 18, nearly 2013 five years ago. For any fee modifications to be effective in 2018, the cost analysis study must be completed and approved by the Board of Commissioners by August 15, 2017.

General Fund - Revenue Analysis

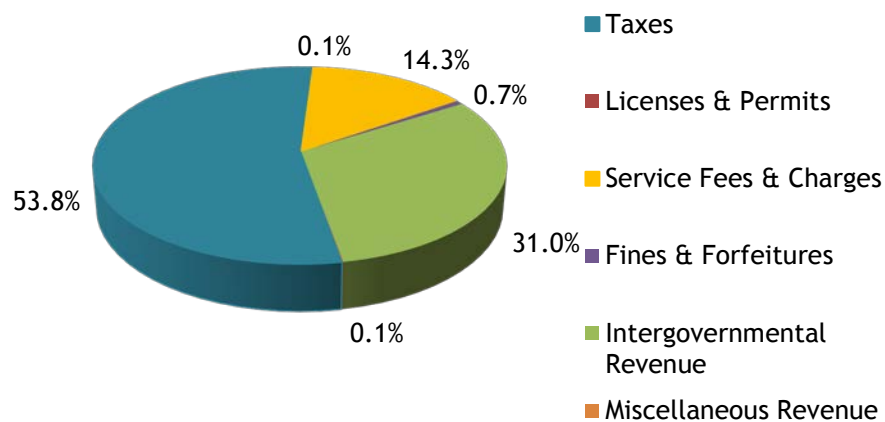
Share of Total County Revenue



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

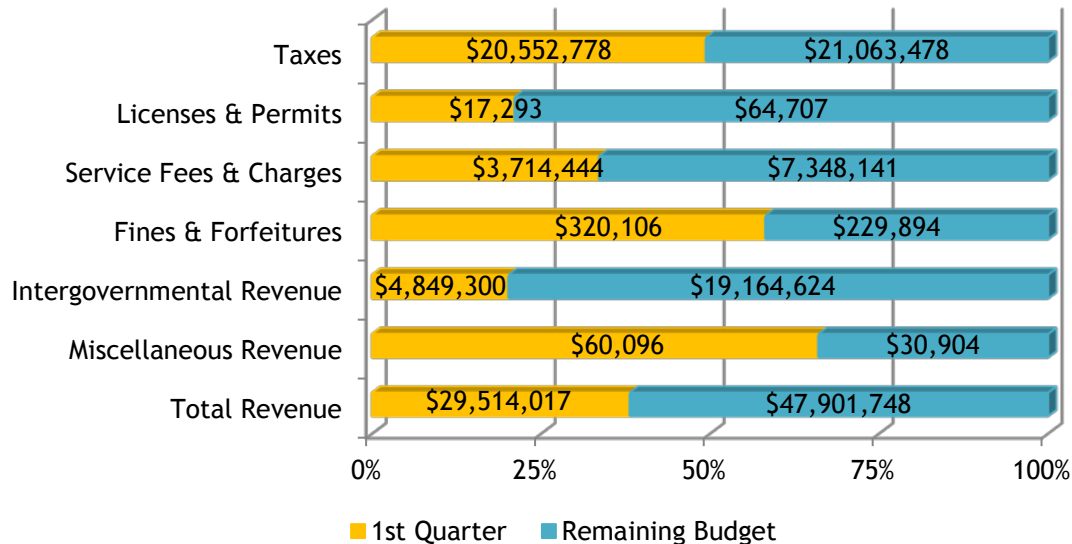
- The General Fund revenue for the Auditor's Office is estimated to be \$77,415,765 for 2017, which is 17.4% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Auditor's Office are real estate taxes (including state reimbursements); the local government fund allocation; casino tax revenue; assessment fees; and conveyance fees (mandatory and permissive).

General Fund - Quarterly Revenue



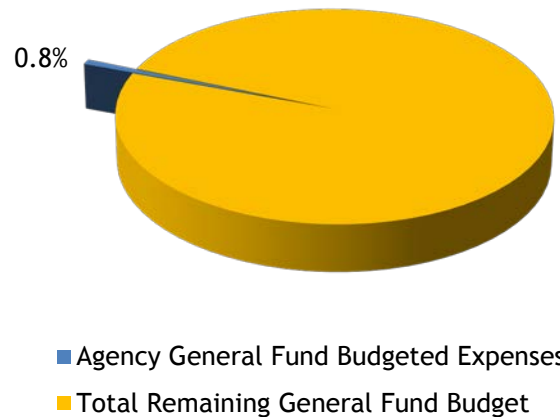
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$28,224,521	\$10,727,179	\$29,468,210	\$8,089,053	\$28,224,521	\$76,508,963
Current Year	\$29,514,017				\$29,514,017	\$77,415,765

**Current year total represents revised budget.*

- First quarter revenue of \$29,514,017 represents 38.1% of the budgeted amount for the year.
- During the 1st quarter, 53.6% of real estate taxes have been collected when compared to the budget of \$35,754,204. \$19,153,436 was collected during the 1st quarter, as compared to \$18,578,675 for the first half settlement in 2016, a 3.1% increase.
- Real estate conveyance fees are received under Taxes (the mandatory fee of \$1 per \$1,000 of value) and Service Fees & Charges (the permissive fee of \$1 per \$1,000 of value). The total amount collected was \$2,809,863 during the 1st quarter, which was an increase of \$654,059 or 30.3% from the \$2,155,804 collected in the prior year. Collections are expected to continually increase due to the rising sale prices of homes throughout Central Ohio.
- Fines and Forfeitures include penalties assessed for failure to register owner occupied rental properties. Currently, \$320,106 in penalties has been collected compared to \$301,971 in the prior year; however, property owners have the right to appeal and have the fee reversed.
- Intergovernmental revenue consists of several State revenues and the local government fund allocation. This category has collected \$4,849,300 during the 1st quarter or 20.2% of budgeted amount. Revenue collected within this category for 1st quarter periods in prior fiscal years was \$4,983,063 in 2016 and \$4,772,936 in 2015.

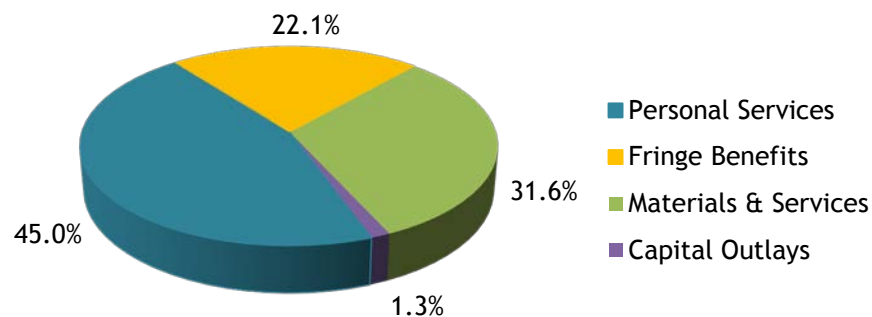
General Fund - Expenditure Analysis

Share of Total County Expenditures

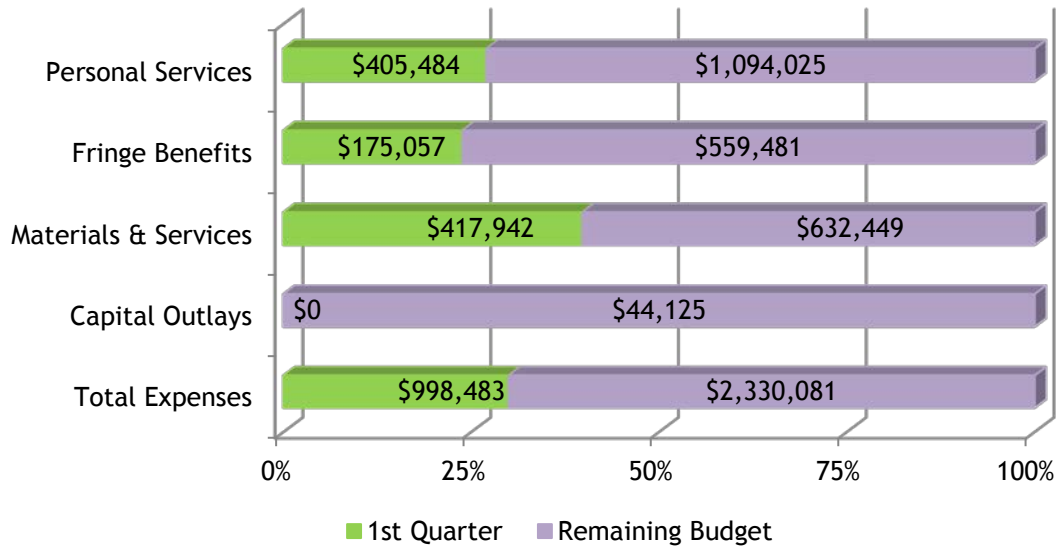


- The General Fund expenditures for the Auditor's Office are estimated to be \$3,328,563 for 2017, which is 0.8% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$896,973	\$666,841	\$961,137	\$546,794	\$896,973	\$3,071,745
Current Year	\$998,483				\$998,483	\$3,328,563

*Current year total represents revised budget.

- First quarter expenditures of \$998,483 represent 30.0% of the budgeted amount for the year.
- The Auditor's Office expended \$417,942 or 39.8% of the Materials & Services budget category during the 1st quarter. Of this amount, \$242,225 was for fees associated with the first half real estate collection, \$63,794 was for financial services relating to the annual audit.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$403,714	\$405,484	100.4%
2 nd Quarter	\$346,041		
3 rd Quarter	\$403,714		
4 th Quarter	\$346,041		
Total	\$1,499,509	\$405,484	27.0%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance is related to a lower than expected vacancy rate during the 1st quarter.
- OMB will continue to monitor and assess whether an adjustment will be needed in the 4th quarter as part of the year-end Omnibus Resolution.

General Fund - Budget Corrective Items - Approved

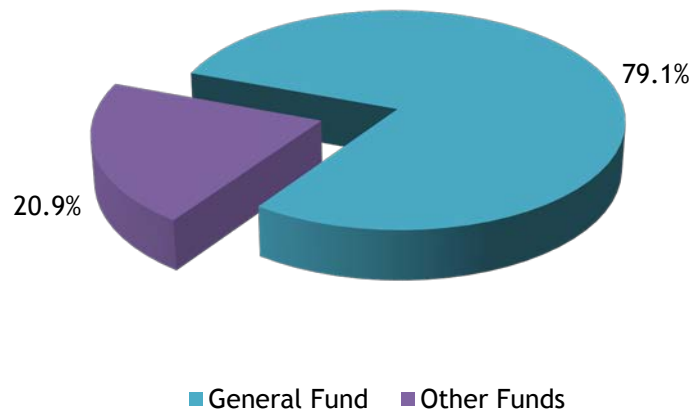
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Auditor's Office was \$31,359.
- A revenue increase of \$249,602 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the General Fund.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

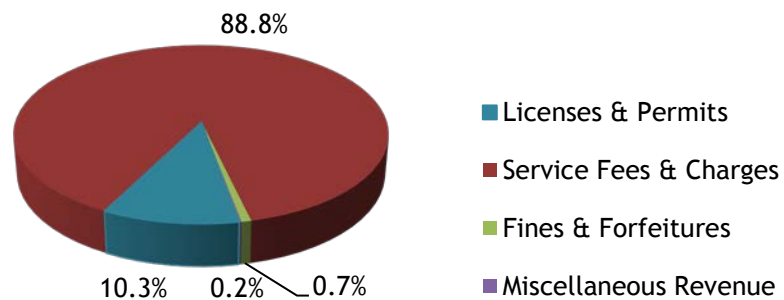
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



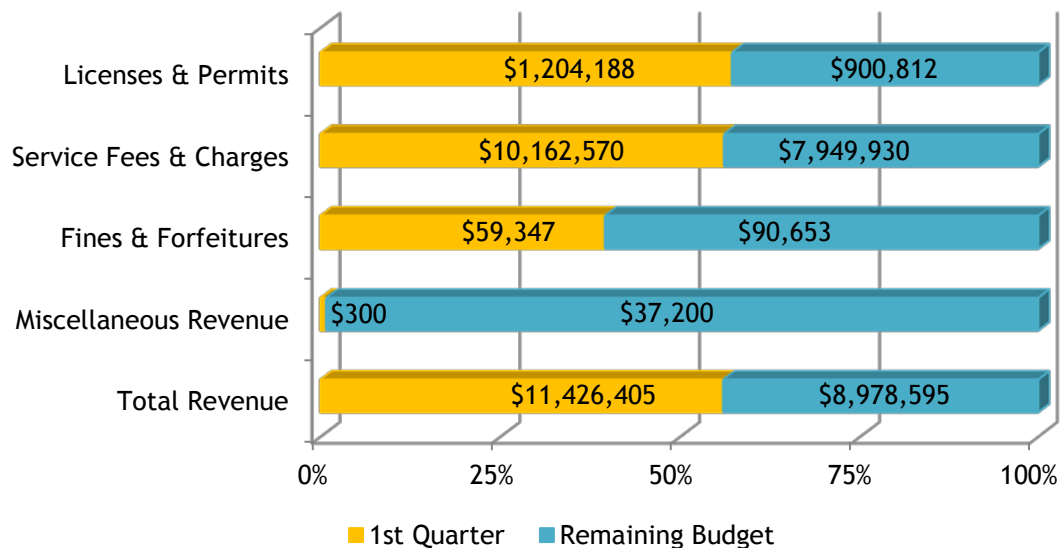
- The non-general fund revenue for the Auditor's Office is estimated to be \$20,405,000 for 2017, which is 20.9% of the total budgeted revenue for the Auditor's Office.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for the Auditor's Office are assessment fees and dog licenses.

Non-General Fund - Quarterly Revenue



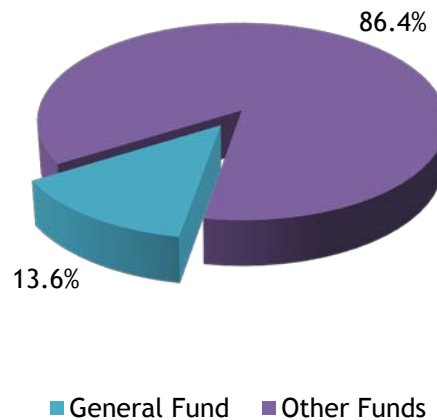
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$10,766,677	\$192,091	\$8,984,938	\$619,123	\$10,766,677	\$20,562,829
Current Year	\$11,426,405				\$11,426,405	\$20,405,000

*Current year total represents revised budget.

- First quarter revenue of \$11,426,405 represents 56.0% of the budgeted amount for the year.
- Licenses and Permits include dog licenses, of which \$1,204,188 or 57.2% of budget (\$2,105,000) has been collected to date. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year. \$1,113,765 in dog licensing fees was collected through the 1st quarter of 2016.
- Service Fees and Charges include assessments for real estate, of which \$10,110,098 or 56.2% of the budget (\$18,000,000) was collected through the end of the 1st quarter, as compared to \$9,557,505 in 2016. Assessment fees are based on a percent of the total amount of real estate taxes collected.

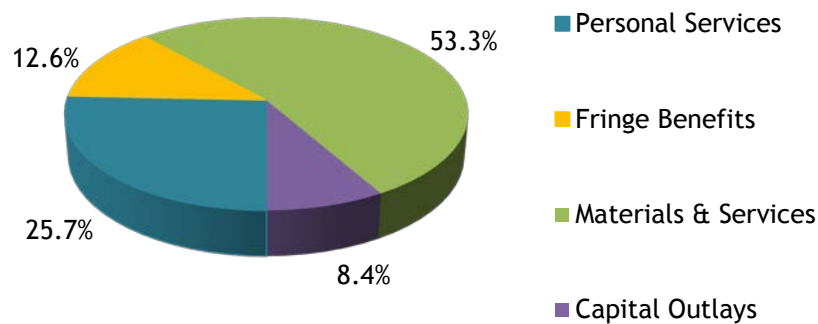
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

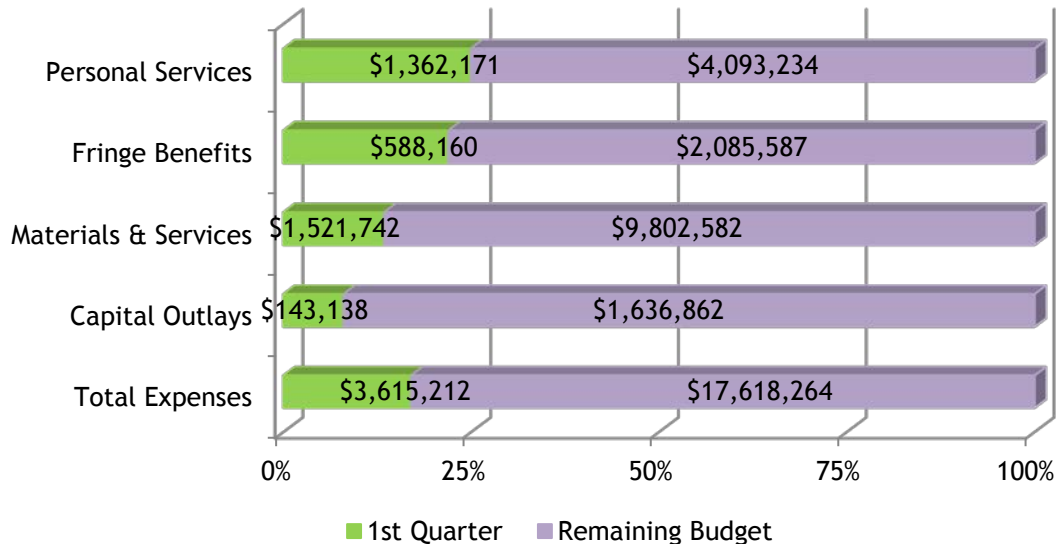


- The non-general fund expenditures for the Auditor's Office are estimated to be \$21,233,476 for 2017, which is 86.5% of the total budgeted expenditures for the Auditor's Office.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,027,789	\$4,242,643	\$3,170,331	\$5,594,753	\$4,027,789	\$17,035,516
Current Year	\$3,615,212				\$3,615,212	\$21,233,476

**Current year total represents revised budget.*

- First quarter expenditures of \$3,615,212 represent 17.0% of the budgeted amount for the year.
- Overall expenditures decreased in the 1st quarter by \$412,577 as compared to the same period in 2016 is related to timing of appraisals that were conducted last year for the sexennial reappraisal process, which will be completed later this year.
- Materials and Services expenditures in the 1st quarter were \$1,521,742 or 13.4% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services for new construction (\$746,394) and purchased professional services (\$557,999), which include support and maintenance for the existing real estate tax accounting system, mediation services, and project management and business analysis services.
- Expenditures in the amount of \$143,138 were also incurred within the Capital Outlays budget category in the 1st quarter relating to the projects for the replacement and upgrades to the Real Estate Tax Accounting and the Computer Assisted Mass Appraisal (CAMA) systems.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,468,763	\$1,362,171	92.7%
2 nd Quarter	\$1,258,940		
3 rd Quarter	\$1,468,763		
4 th Quarter	\$1,258,940		
Total	\$5,455,405	\$1,362,171	25.0%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in Personal Services during the 1st quarter is related to several vacancies.

Non-General Fund - Budget Corrective Items - Approved

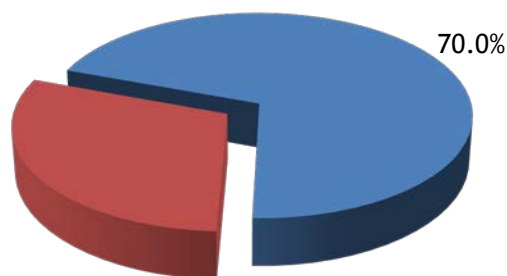
- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Auditor's Office in the Real Estate Assessment Fund (Fund 2013) was \$126,053.

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

General Fund - Revenue Analysis

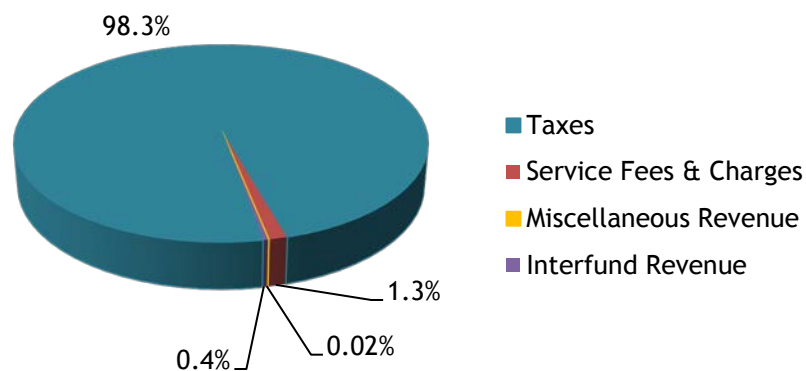
Share of Total County Revenue



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

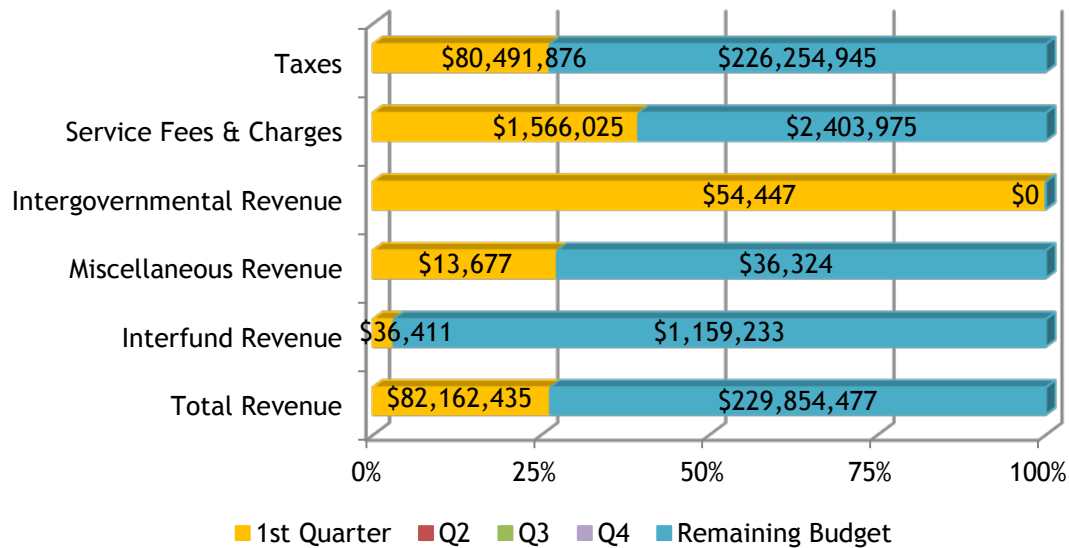
- The General Fund revenue for the Board of Commissioners is estimated to be \$311,962,465 for 2017, which is 70.1% of the total budgeted revenue for the General Fund.

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.

General Fund - Quarterly Revenue



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$79,291,584	\$75,029,022	\$77,223,979	\$81,550,271	\$79,291,584	\$313,094,856
Current Year	\$82,162,435				\$82,162,435	\$311,962,465

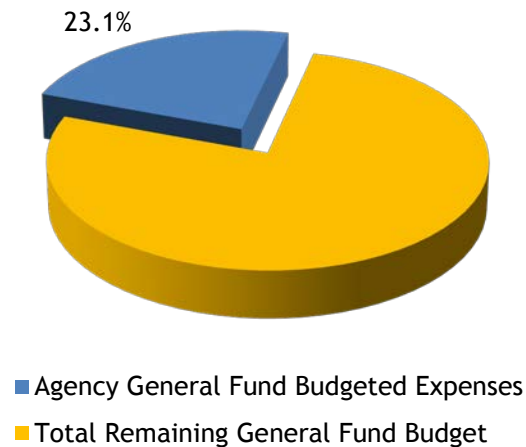
**Current year total represents revised budget.*

- First quarter revenue of \$82,162,435 represents 26.3% of the budgeted amount for the year.
- All of the \$80,491,876 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 0.3% above current year estimates and an increase of 3.8% from 2016 receipts.
- Within Service Fees & Charges, \$1,566,025 or 54.8% of the budgeted amount was collected during the 1st quarter, of which \$1,559,012 or 99.6% was associated with payments made by non-general fund agencies for the cost allocation plan.
- The \$54,447 collected within 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, and paid December 1, 2016. The revenue was collected in January 2017 causing a timing variance. Usually this revenue is received in the 2nd and 4th quarters. The payment in the 2nd quarter is expected to be reduced by 6.9% 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 \$655,398 has been repaid to date, leaving a balance of \$544,302. The loan is scheduled to be paid in full in 2037. The remaining budget includes \$1,000,000 related to the repayment of an interfund loan from Huntington Park, which will occur in the 2nd quarter.

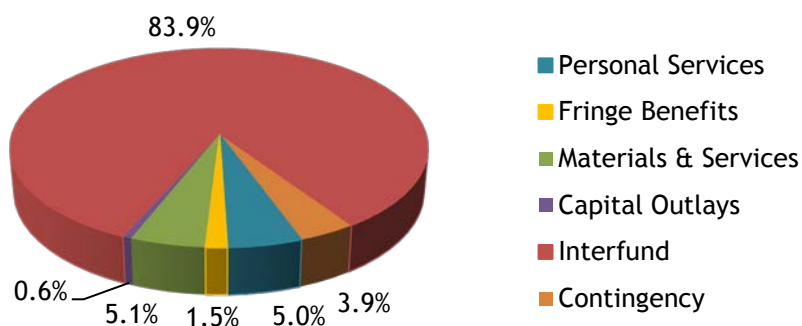
General Fund - Expenditure Analysis

Share of Total County Expenditures

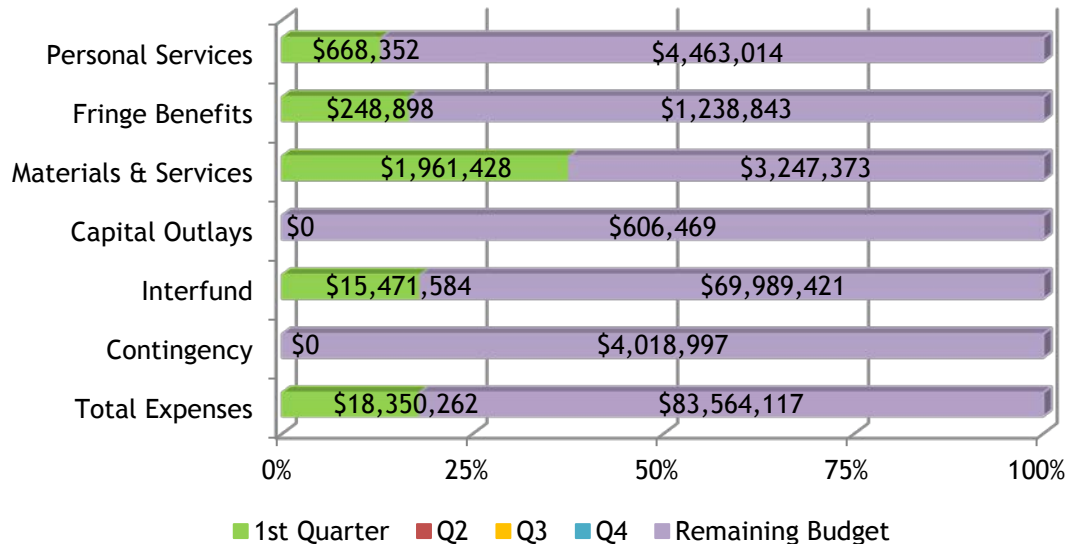


- The General Fund expenditures for the Board of Commissioners are estimated to be \$101,914,379 for 2017, which is 23.2% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$21,960,974	\$35,400,899	\$16,209,046	\$45,473,714	\$21,960,974	\$119,044,633
Current Year	\$18,350,262				\$18,350,262	\$101,914,379

**Current year total represents revised budget.*

- First quarter expenditures of \$18,350,262 represent 18.0% of the budgeted amount for the year.
- In addition to the personnel costs within the Commissioners' Office, there is an additional \$2,500,000 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 expenditures was the payment of \$473,590 to the Franklin County Convention Facilities Authority for the arena lease.

- Within the Interfund category, \$15,471,584 or 22.4% of the budgeted amount was expended during the 1st quarter. Of this amount;
 - \$11,500,000 or 74.3% was associated with the Public Safety Center Fund for the new jail and forensic science facilities
 - \$1,537,778 or 9.9% was associated with the monthly mandated share payments to JFS
 - \$1,096,131 or 7.1% was associated with subsidy payments to the Child Support Enforcement Agency
 - \$677,750 or 4.4% was associated with the transfer for the Stormwater Management Program
 - \$483,591 or 3.1% is associated with the subsidy to Animal Care and Control
 - \$169,099 or 1.1% is associated with the Sanitary Engineer capital projects
- Of the \$69,989,421 remaining within the Interfund category:
 - \$34,500,000 or 49.3% was associated with the Public Safety Center Fund for the new jail and forensic science facilities
 - \$23,328,980 or 33.3% is associated with the various General Fund debt service transfers scheduled for the 2nd and 4th quarters
 - \$3,190,922 or 4.6% is associated with the remaining monthly mandated share payments to JFS
 - \$2,330,901 or 3.3% is associated with the remaining Sanitary Engineer capital projects
 - \$1,816,409 or 2.6% is associated with the remaining subsidy payments to Animal Care and Control
 - \$1,062,371 or 1.5% is associated with the remaining subsidy payments to the Child Support Enforcement Agency
 - \$750,000 or 1.1% is associated with the Hague lease transfer
 - \$692,000 or 1.0% is associated with a transfer for the OHS & JPU operating subsidy
 - \$677,750 or 1.0% is associated with the 2nd 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 1st quarter, three transfers from Contingency in the amount of \$1,981,003 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	\$708,445	\$668,352	94.3%
2 nd Quarter	\$607,238		
3 rd Quarter	\$708,445		
4 th Quarter	\$3,107,238		
Total	\$5,131,366	\$668,352	13.0%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in Personal Services during the 1st quarter is related to several vacancies.
- The budgeted amount allocated for the 4th quarter includes \$2.5 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. 0001-17 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$30,000 to the Coroner's Office for support of the Opiate Crisis Summit.
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 \$53,019.
- Resolution No. 0160-17 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$13,217 to the Recorder's Office for support of a classification study.
- Resolution No. 0162-17 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$1,937,786 to the Sheriff's Office for support of the Naphcare complete health service contract and an electronic medical records system.
- A revenue increase of \$413,260 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for cost allocation charges.

General Fund - Budget Corrective Items - Pending

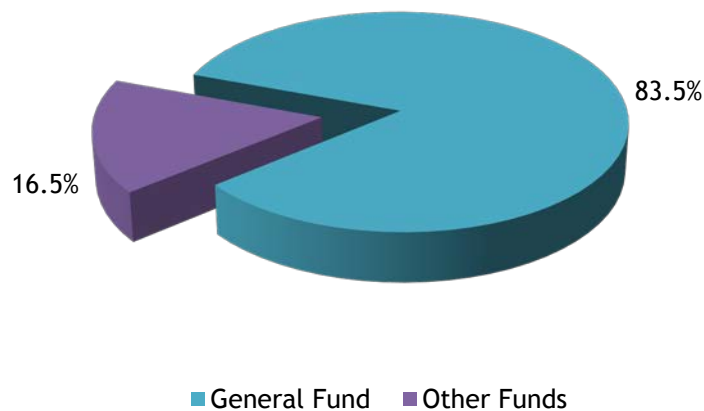
- A resolution will be required during the 2nd quarter to adopt the 2017 - 2021 Five-Year Capital Improvement Plan, and provide supplemental appropriations and transfers of cash from the General Fund to various capital project funds, including the Permanent Improvement Fund (Fund 4041). The amounts are to be determined pending submission of the updated Capital Improvement Plan.
- There are various items within the Commissioners' Reserves, including the \$4.0 million within Contingency that will be transferred as needed to other County offices throughout the remainder of the year.

Additional Budget Analysis

- The introduced version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) includes a provision to replace the loss of the application of the sales tax on payments from the State of Ohio to Medicaid managed care organizations with a one-time reimbursement. For Franklin County, this would mean the loss of close to \$21 million annually replaced with a one-time a one-time allocation of \$14 million. This provision remained in the version of the bill approved by the Ohio House of Representatives.

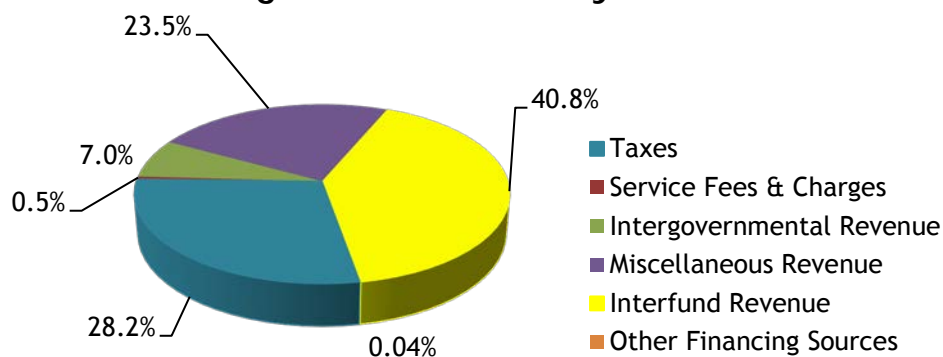
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



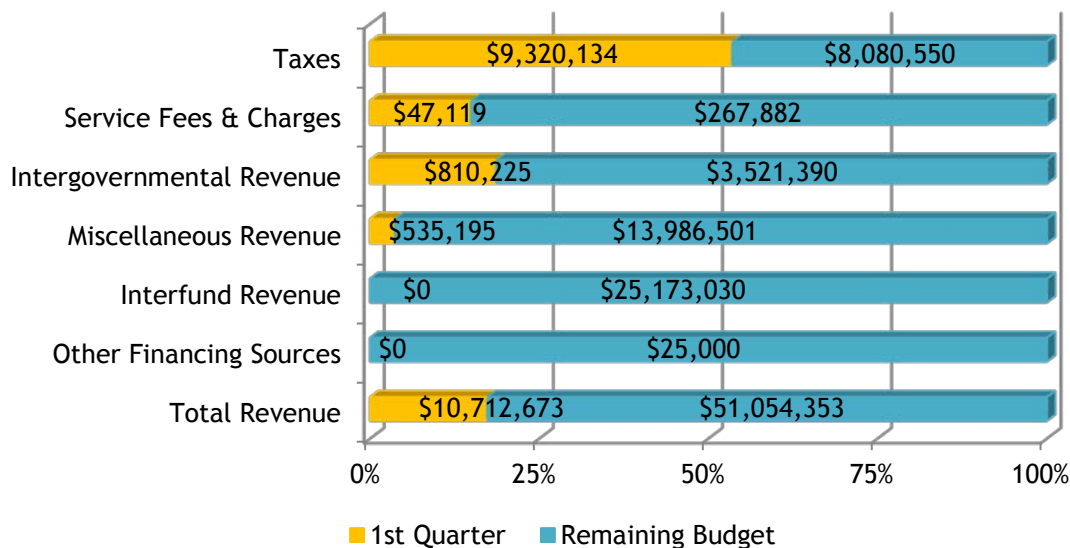
- The non-general fund revenue for the Board of Commissioners is estimated to be \$61,767,026 for 2017, which is 16.5% of the total budgeted revenue for the Board of Commissioners.

Budgeted Revenue By Source



- 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.

Non-General Fund - Quarterly Revenue



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$14,555,417	\$14,653,238	\$10,114,377	\$49,819,799	\$14,555,417	\$89,142,831
Current Year	\$10,712,673				\$10,712,673	\$61,767,026

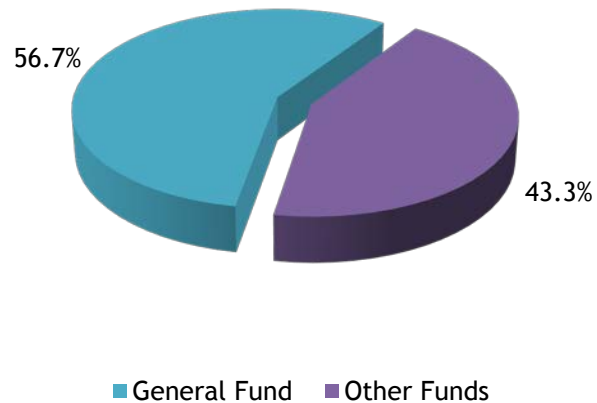
*Current year total represents revised budget.

- First quarter revenue of \$10,712,673 represents 17.3% of the budgeted amount for the year.
- The variance in revenue from the prior year is due to rent payments received from Maryhaven to cover the repayment of the Series 2005 bonds and not re-issuing the Stadium Note for the Huntington Park.
- Within Taxes, most of the revenue is received during the 1st and 3rd quarters due to the timing of the first and second half real estate tax collections for the Zoological Park levy supporting the Columbus Zoo. The \$9,320,134 that was collected during the 1st quarter represents 51.3% of the total budgeted amount.
- All of the \$47,119 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 \$535,195 collected within Miscellaneous Revenue during the 1st quarter, all of the revenue was from rent payments received from Franklin County Stadium Inc. to cover the 2nd quarter debt service payment.
- Of the \$13,986,501 remaining to be collected within Miscellaneous Revenue, \$8,831,537 or 68.8% 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 2017, no revenue is expected to be received. \$2,762,156 or 21.5% will be collected from the City of Columbus for reimbursement payment relating to the Mallory II settlement, and \$1,235,778 or 9.6% is related to the debt service payments for Franklin County Stadium Inc.
- Within Interfund Revenue, the \$25,173,030 to be collected, 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.

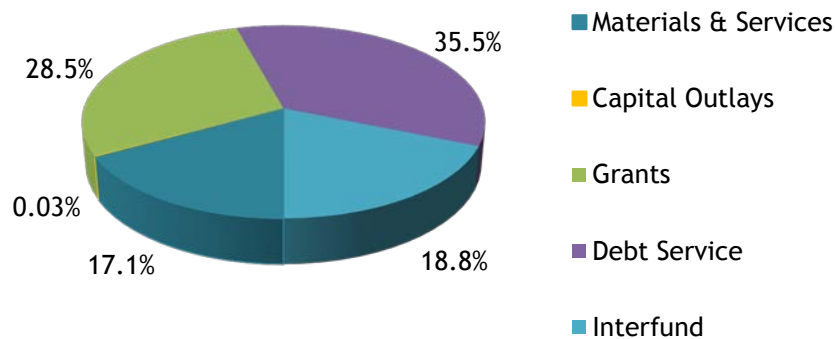
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

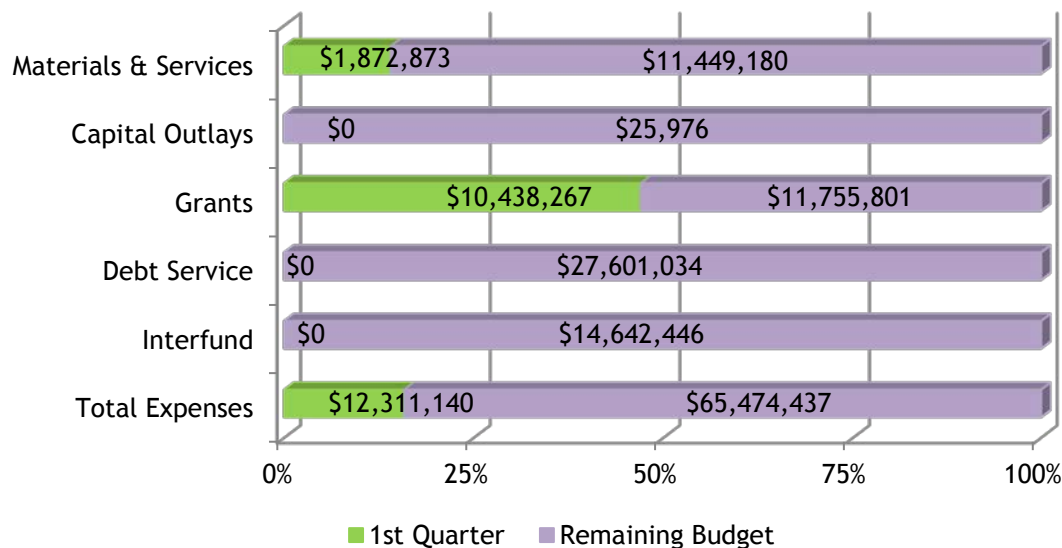


- The non-general fund expenditures for the Board of Commissioners are estimated to be \$77,785,577 for 2017, which is 43.3% of the total budgeted expenditures for the Board of Commissioners.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$5,834,911	\$22,433,172	\$9,834,485	\$49,149,893	\$5,834,911	\$87,252,461
Current Year	\$12,311,140				\$12,311,140	\$77,785,577

*Current year total represents revised budget.

- First quarter expenditures of \$12,311,140 represent 15.8% of the budgeted amount for the year.
- The variance in expenditures from the prior year is due to the timing of the Zoological Park disbursement, which occurred during the 2nd quarter of 2016. In 2017, payment was made in the 1st quarter.
- Of the \$1,872,873 expended within Materials & Services, \$1,663,149 is associated with legal settlements paid from the Risk Management Fund, \$161,391 is associated with Zoological Park, and \$48,334 is associated with Wireless 9-1-1 expenditures. Of the remaining budget, \$8,831,537 is 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 2017 and \$1,836,851 is associated with the remaining legal settlements to be paid from the Risk Management Fund.
- Within Capital Outlays, the total budgeted amount of \$25,976 is associated with the Network Infrastructure project.

- Within Grants, the Commissioners expended \$10,438,267 or 47.0% of the budgeted amount during the 1st quarter. Of this amount, \$9,145,614 or 87.6% was associated with the distribution to the Zoological Park, \$1,136,132 or 10.9% was associated with payments from the Wireless 9-1-1 Fund (Fund 2130) for distribution to the public safety answering points (PSAPs), and \$156,220 or 1.5% was associated with a payment from the Domestic Shelter Fund (Fund 2024) for the CHOICES program.
- During the 2nd and 4th quarters of the year the county's debt service payments are disbursed.
- The budgeted amount within the Interfund category includes \$2,140,778 in the Stadium Pledge Fund (Fund 1006) which provides the backstop for the debt issued for Huntington Park, and \$12,501,668 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 2017.

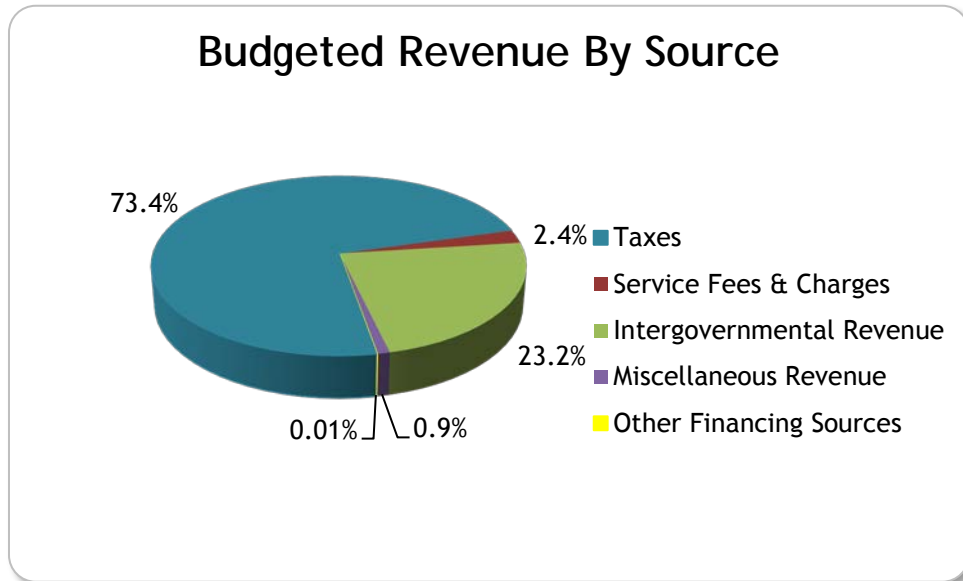
Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0094-17 authorized the agreements between Franklin County and the Public Safety Answering Points for the disbursement of Wireless 9-1-1 grant dollars and supplemental appropriations to the Wireless 9-1-1 Fund (Fund 2130) in the amount of \$1,215,250.
- Resolution No. 0209-17 authorized a supplemental appropriation within the Risk Management Fund (Fund 1005) in the amount of \$2,000,000 for the settlements in State ex rel. Altman-Bates v. Public Employee Retirement Board.
- A revenue increase of \$118,085 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the Zoological Park Fund (Fund 2038).

Non-General Fund - Budget Corrective Items - Pending

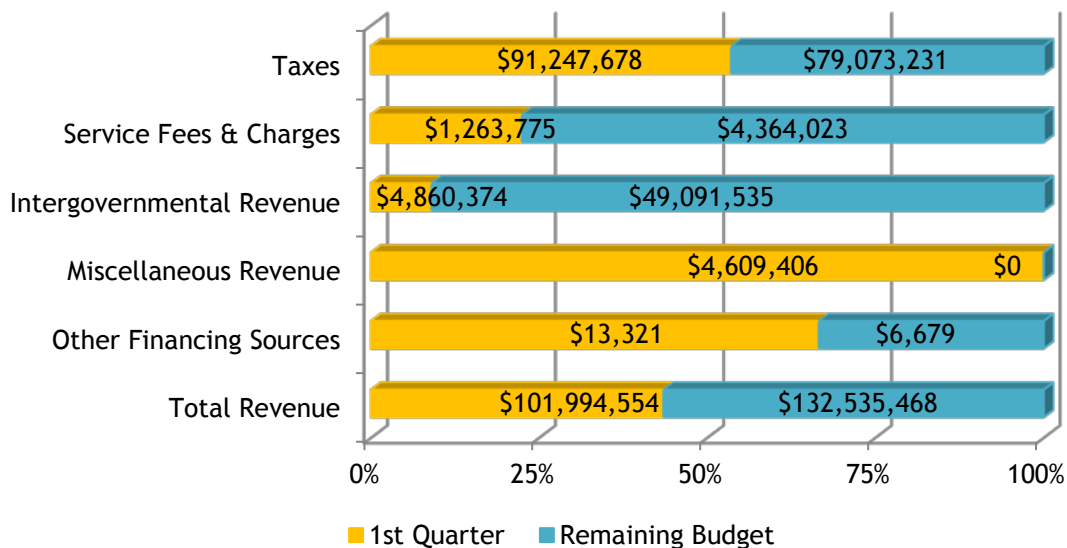
- A resolution will be approved during the 2nd quarter (Resolution No. 0231-17 on April 4) authorizing a transfer of funds in the amount of \$5,520.25, from the General Fund to the Wireless 9-1-1 Fund (Fund 2130) for the payment of interest earnings from calendar year 2016.
- A resolution will be approved during the 2nd quarter authorizing an advance of cash from the Workers' Compensation Fund to the Workers' Compensation Revolving Fund for the payment of the County's 2016 retrospective claims costs. At this time, the County is waiting on the amount to be provided by the Bureau of Workers' Compensation.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Board of Developmental Disabilities is estimated to be \$232,116,666 for 2017.
- The main sources of non-general fund revenue for the Board of Developmental Disabilities are Local tax revenues through two 3.5 mill levies, State revenues from the Ohio Department of Developmental Disabilities and the Ohio Department of Education, Medicaid waiver funding, and Federal reimbursements.

Non-General Fund - Quarterly Revenue

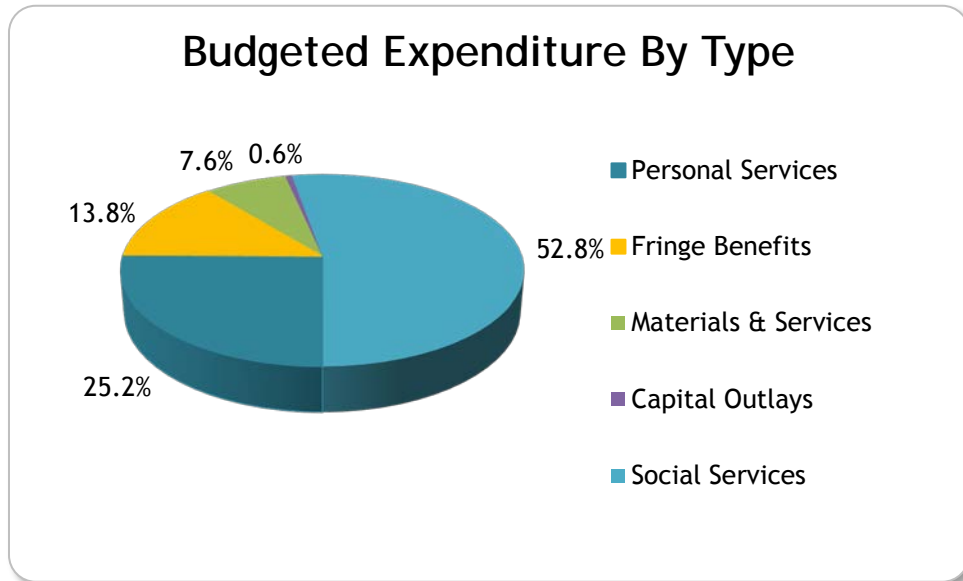


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$106,418,519	\$22,185,982	\$101,376,070	\$10,224,981	\$106,418,519	\$240,205,552
Current Year	\$101,994,554				\$101,994,554	\$232,116,666

*Current year total represents revised budget.

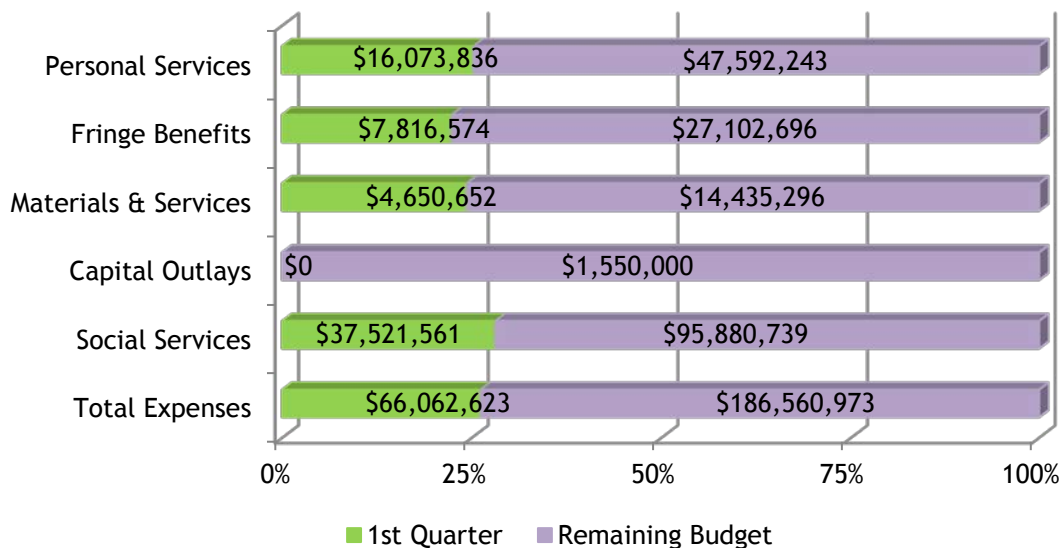
- First quarter revenue of \$101,994,554 represents 43.9% of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 53.6% has been collected. In 2016, 52.4% was collected in the 1st quarter.
- Intergovernmental Revenue is below 1st quarter projections but is anticipated to align with budget during the 2nd and 3rd quarters due to the timing of Federal and State Reimbursements.
- Miscellaneous Revenue was higher than anticipated due to a one-time waiver match reconciliation of prior year funds for Medicaid services in the amount of \$4,505,524 that occurred in the 1st quarter.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Board of Developmental Disabilities are estimated to be \$252,623,596 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$63,685,237	\$51,966,650	\$62,983,323	\$56,176,625	\$63,685,237	\$234,811,835
Current Year	\$66,062,623				\$66,062,623	\$252,623,596

**Current year total represents revised budget.*

- First quarter expenditures of \$66,062,623 represent 26.2% of the budgeted amount for the year.
- There were no Capital Outlays expenditures as of the 1st quarter. Most of the capital projects are planned for later in the year, therefore expenditures are under the 25.0% benchmark established for the 1st quarter.
- The Board of Developmental Disabilities expended \$37,521,561 in the Social Services rollout during the 1st quarter, which represents 28.1% of the 2017 budgeted amount. Of the amount expended during the 1st quarter, \$21,191,482 or 56.5% was for Board and Care and \$14,113,691 or 37.6% was for Social Services. Provider contracts budgeted in Social Services are paid based on deliverables and not an equal distribution across quarters, resulting in 1st quarter expenditures being over 25.0%.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$17,140,867	\$16,073,836	93.8%
2 nd Quarter	\$14,692,172		
3 rd Quarter	\$17,140,867		
4 th Quarter	\$14,692,172		
Total	\$63,666,078	\$16,073,836	25.2%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

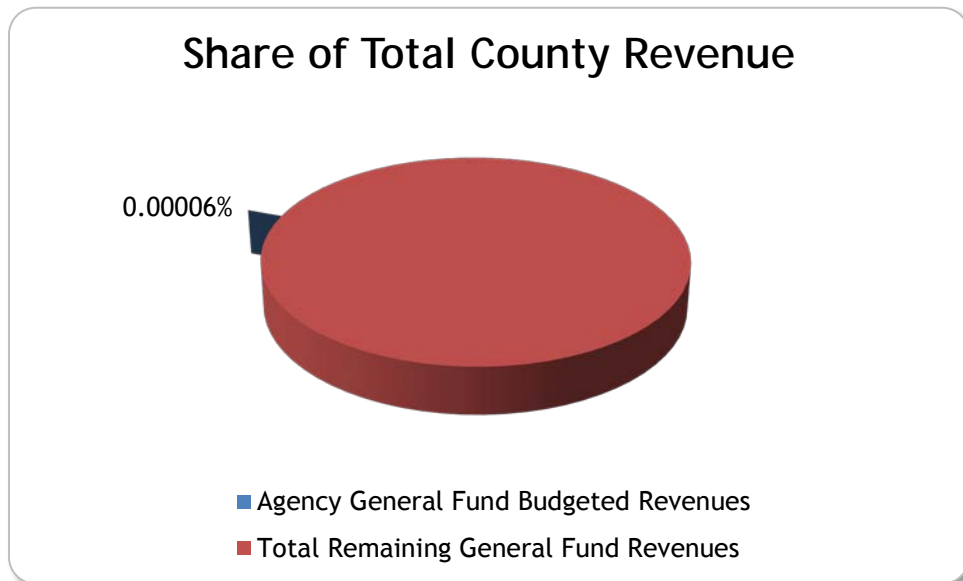
Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Board of Developmental Disabilities in the Board of Developmental Disabilities Fund (Fund 2022) was \$1,373,414.
- A revenue increase of \$1,112,037 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the Board of Developmental Disabilities Fund (Fund 2022).

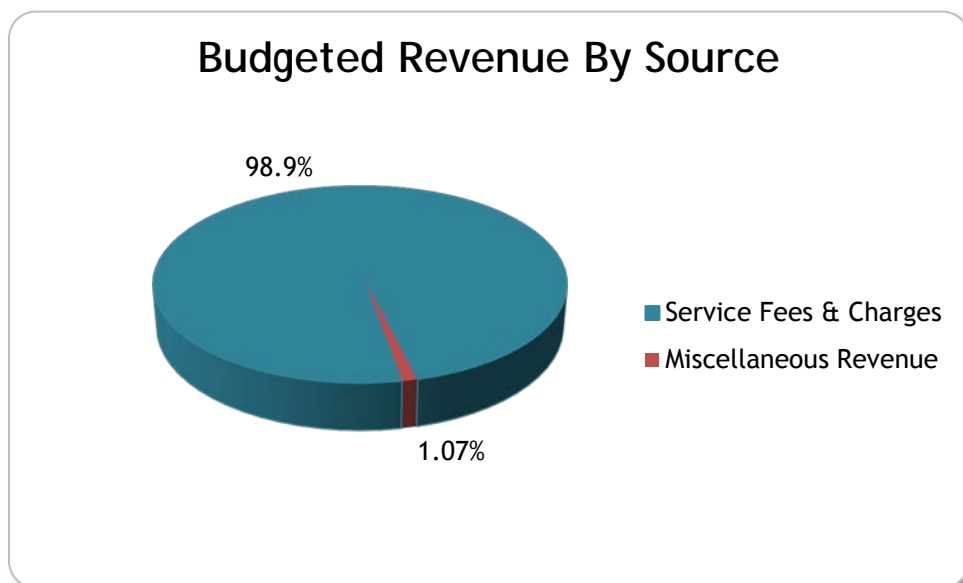
Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

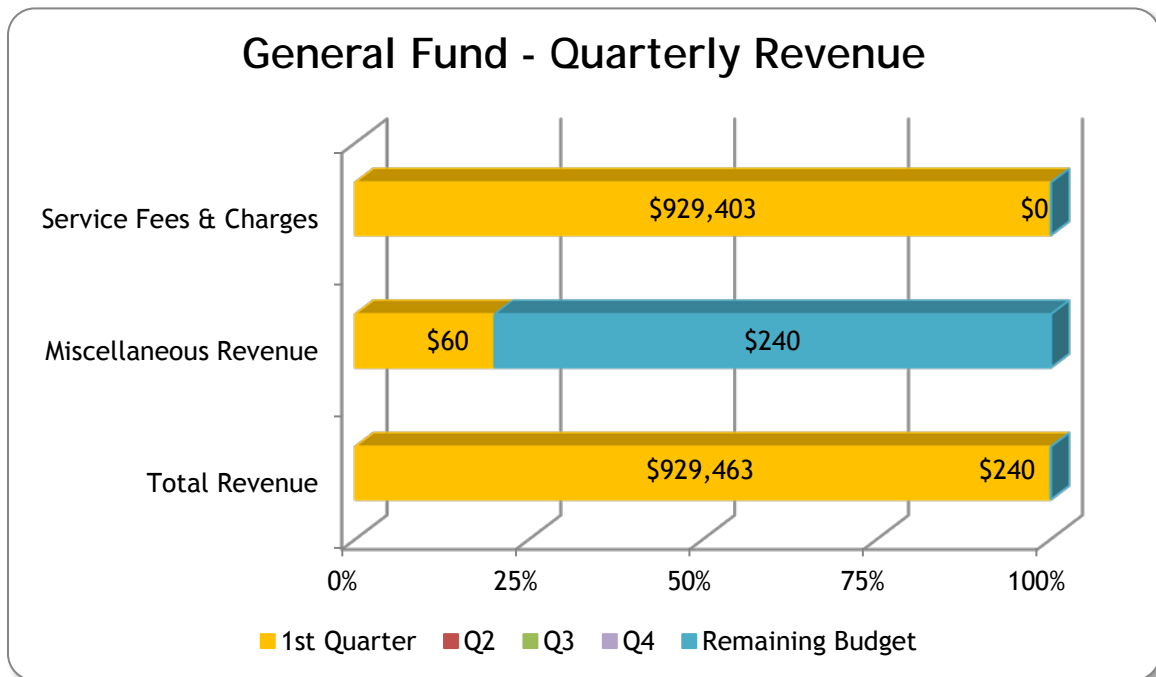
General Fund - Revenue Analysis



- The General Fund revenue for the Board of Elections is estimated to be \$28,000 for 2017, which is 0.0% of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Board of Elections are fees charged to local governments in even numbered years to reimburse the agency for expenses related to the prior year's election and reimbursement from the state for such items as poll worker training, advertisement of state issues, and the mandatory recount of election results.



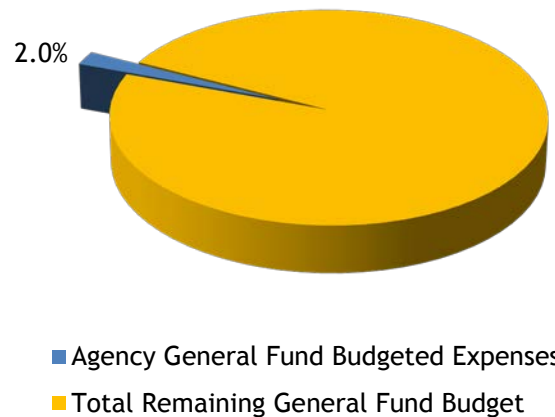
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,933,011	\$453	\$2,332,619	\$286,880	\$2,933,011	\$5,552,963
Current Year	\$929,463				\$929,463	\$28,000

**Current year total represents revised budget.*

- First quarter revenue of \$929,463 represents 3,319.5% of the budgeted amount for the year.
- Service Fees & Charges includes the amount collected from local governments to reimburse the agency for expenses related to the prior year's election or current year's special election. In the 1st quarter, the majority of fees collected (\$872,950) were for the Franklin County Office on Aging's Special Election in May.

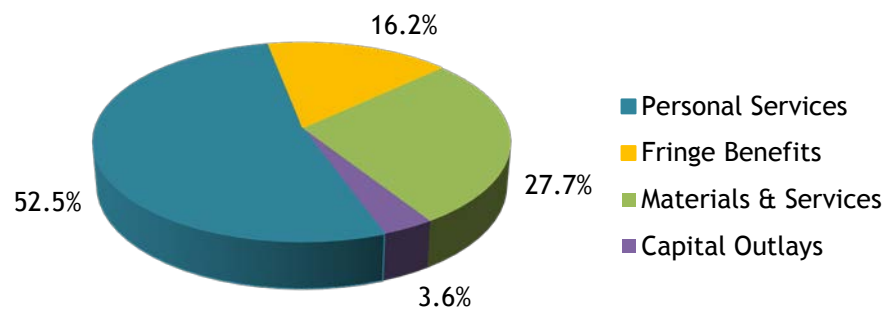
General Fund - Expenditure Analysis

Share of Total County Expenditures

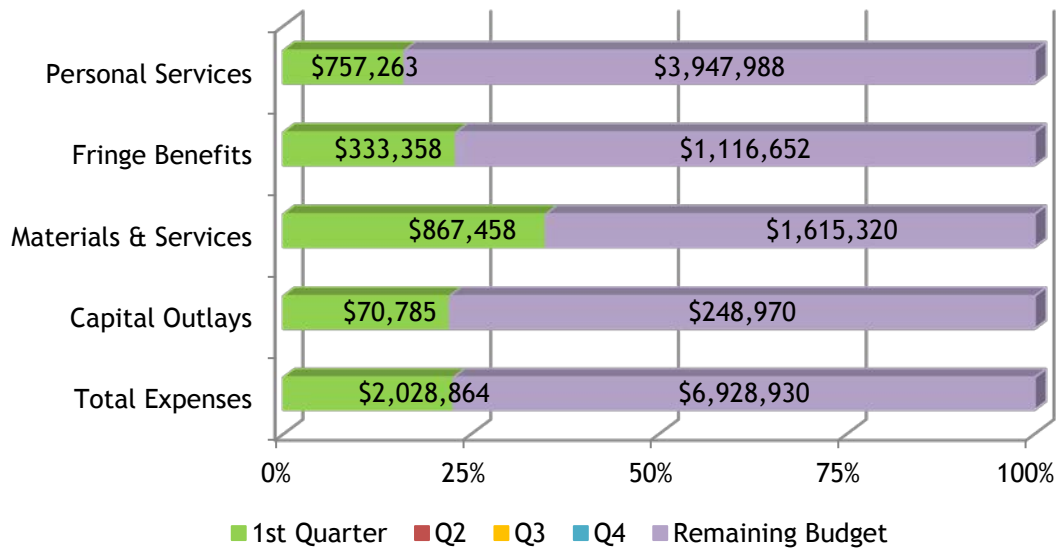


- The General Fund expenditures for the Board of Elections are estimated to be \$8,957,794 for 2017, which is 2.0% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$5,362,580	\$1,868,684	\$2,895,573	\$4,792,971	\$5,362,580	\$14,919,808
Current Year	\$2,028,864				\$2,028,864	\$8,957,794

*Current year total represents revised budget.

- First quarter expenditures of \$2,028,864 represent 22.7% of the budgeted amount for the year.
- The Board of Elections expended \$867,458 from Materials & Services during the 1st quarter, which represents 34.9% of the 2017 budgeted amount, in order to prepare for the May Primary.
- The Capital Outlays expended are related to the lease payment for the Reliavote ballot machine.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$855,087	\$757,263	88.6%
2 nd Quarter	\$1,378,039		
3 rd Quarter	\$795,337		
4 th Quarter	\$1,676,788		
Total	\$4,705,251	\$757,263	16.1%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in the 1st quarter is due to lower than anticipated overtime and seasonal wages.
- The agency budget column assumes 50% of the budgeted amount for Poll Worker Pay will be expended in both the 2nd and 4th quarters. The agency budget column also allocates the amounts for Seasonal Employees and Overtime/Comp Time as follows: 15% in the 1st quarter, 25% in the 2nd quarter, 10% in the 3rd quarter, and 50% in the 4th quarter.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Elections was \$53,001.

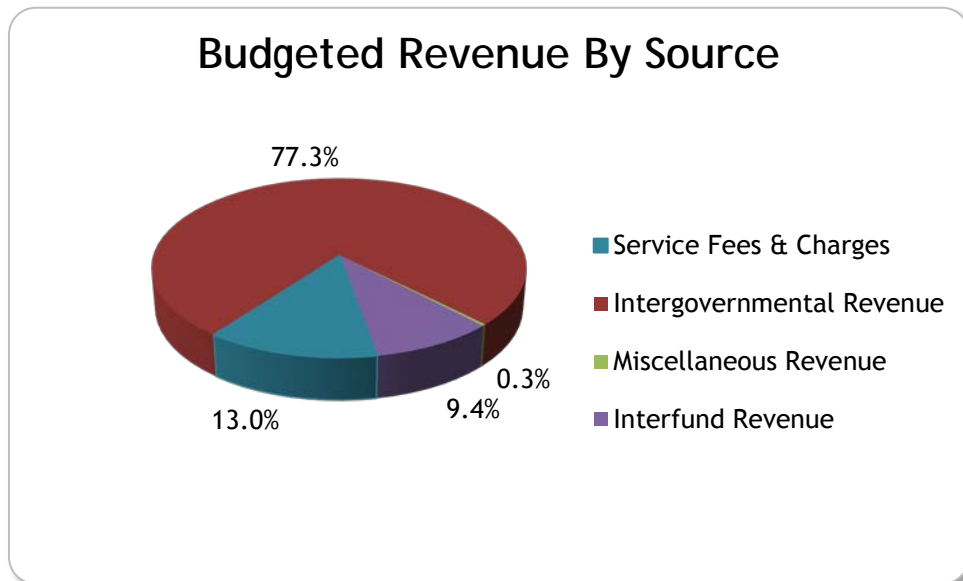
General Fund - Budget Corrective Items - Pending

- OMB will make a revenue budget adjustment following the completion of the May primary once the cost for the election is reconciled.

Additional Budget Analysis

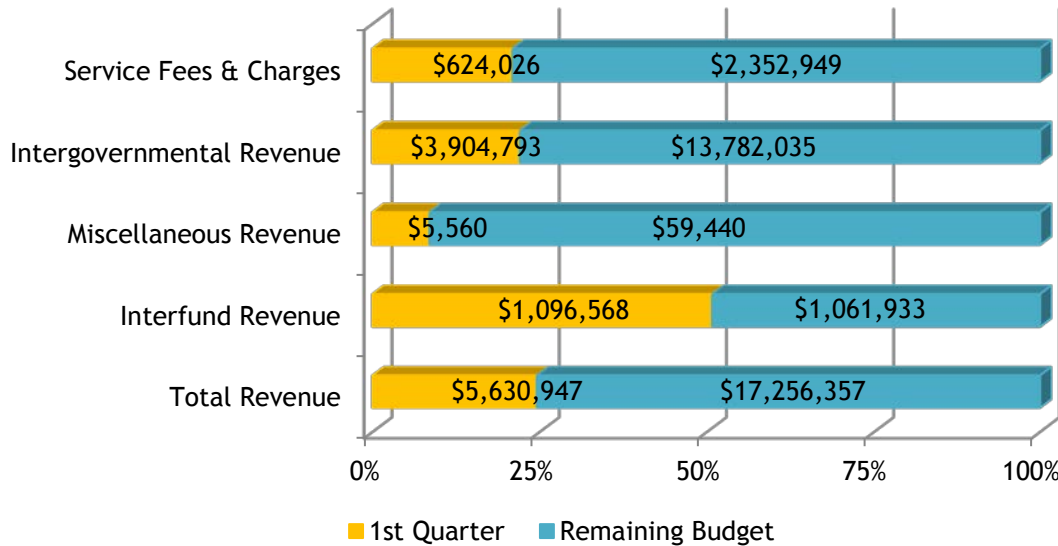
- Senate Bill 135 has been introduced to provide funding to counties for the replacement of voting equipment, which was primarily purchased in 2005 or 2006. The bill contains appropriations for the Ohio Department of Administrative Services to purchase new voting equipment and to reimburse counties which have recently purchased new equipment. The bill calls for the state to provide 80 percent of the equipment cost, while counties would fund the remaining 20 percent. The bill makes a supplemental operating appropriation for the FY 2018-FY 2019 biennium of \$7 million and a capital appropriation for the FY 2017-FY 2018 biennium of \$86 million.
- The version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) passed by the Ohio House of Representatives includes a provision that included the Ohio General Assemblies intent to provide additional funding for voting machine purchases and reimbursement in State FY19.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Child Support Enforcement Agency is estimated to be \$22,887,304 for 2017.
- The main sources of non-general fund revenue for the Child Support Enforcement Agency are federal grants, state subsidy, state reimbursements, processing charges (a 2% administration charge for processing payments), CSEA-Federal Incentives, and a subsidy from the General Fund.
- In 2016, a county subsidy from the General Fund in the amount of \$1,921,549 was provided to close the agency's funding gap that emerged as a result of not being allowed to use earned incentives as local match that emerged as a result of a change in federal policy and a loss of state support. The 2017 Budget includes a General Fund subsidy in the amount of \$2,158,501.

Non-General Fund - Quarterly Revenue

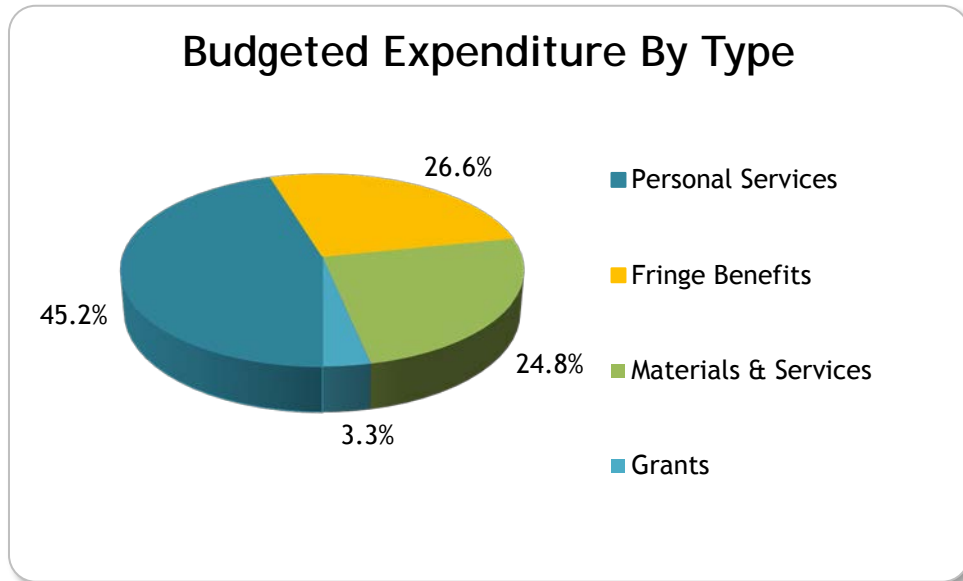


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,679,978	\$4,907,648	\$5,889,104	\$5,213,994	\$4,679,978	\$20,690,724
Current Year	\$5,630,947				\$5,630,947	\$22,887,304

**Current year total represents revised budget.*

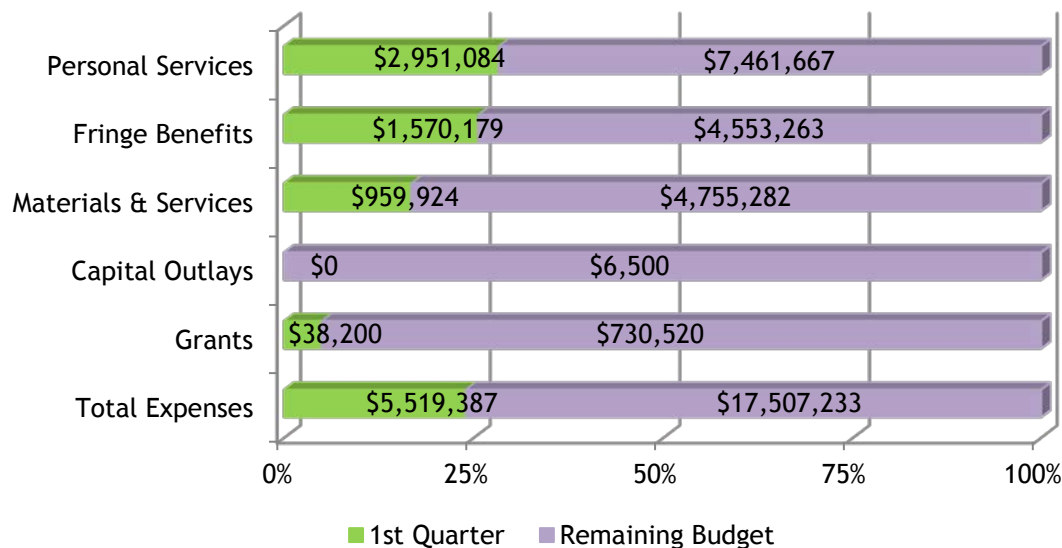
- First quarter revenue of \$5,630,947 represents 24.6% of the budgeted amount for the year.
- Within Service Fees & Charges, all of the revenue is related to the 2% administration charge for processing payments. The \$624,026 collected during the 1st quarter represents 21.0% of the budget.
- Intergovernmental Revenue during the 1st quarter was \$3,904,793, which represents 22.1% of the budgeted amount for the year. This is due primarily to the timing of federal and state support which tends to be received in the later quarters of the year.
- The source of the Interfund Revenue is the county subsidy from the General Fund to close the agency's funding gap that emerged as a result of not being allowed to use earned incentives as local match due to a change in federal policy and a loss of state support. The allocation of the county subsidy is being made on an accelerated basis in order to provide a sufficient level of local funding in the first half of the calendar year. The other source of local funding is the state match allocation, which will be received in the second half of the year.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Child Support Enforcement Agency are estimated to be \$23,026,619 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,477,781	\$5,380,089	\$5,722,866	\$5,059,649	\$4,477,781	\$20,640,385
Current Year	\$5,519,387				\$5,519,387	\$23,026,619

**Current year total represents revised budget.*

- First quarter expenditures of \$5,519,387 represent 24.0% of the budgeted amount for the year.
- Personal Services expenditures include \$91,496 in overtime, which is primarily associated with the back scanning associated with the ongoing document imaging project that began in May of 2015 and will continue in 2017.
- Materials and Services expenditures were \$989,924 or 16.8% of the budgeted amount for the 1st quarter. This is an increase of \$76,294 from the prior year, and is due to the ongoing document imaging project. The remaining budget amount includes payments related to the cost allocation plan (\$1,501,545) which will be expended during the 2nd and 3rd quarters.
- The agency's budget includes a grant from the Administration for Children and Families, Office of Child Support Enforcement to study the use of behavioral design and diagnosis to improve program outcomes by removing individual and personal obstacles that impact program participation. The Behavioral Intervention for Child Support Services (BICS) grant is expected to increase the number of child support clients who participate in and complete the order modification process.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$2,803,433	\$2,951,084	105.3%
2 nd Quarter	\$2,402,943		
3 rd Quarter	\$2,803,433		
4 th Quarter	\$2,402,943		
Total	\$10,412,751	\$2,951,084	28.3%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance is due to overtime wages (\$91,496), a lump sum payment to bargaining staff (\$28,200), term payouts (\$16,665), and a lower than expected vacancy rate within the agency.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Child Support Enforcement Agency in the Child Support Enforcement Fund (Fund 2029) was \$90,818.
- Resolution No. 0117-17 authorized a supplemental appropriation within the Child Support Enforcement Fund (Fund 2029) in the amount of \$586,764 related to the receipt of the federal Procedural Justice Alternatives to Contempt (PJAC) Grant. The resolution also included the addition of three full-time Support Officer positions and one full-time Social Program Developer position that are contingent upon the grant funding.
- Resolution No. 0118-17 authorized a supplemental appropriation within the Child Support Enforcement Fund (Fund 2029) in the amount of \$75,000 related to the private Families Forward Demonstration (FFD) Grant. The resolution also included the addition of two full-time Support Officer positions that are contingent upon the grant funding.

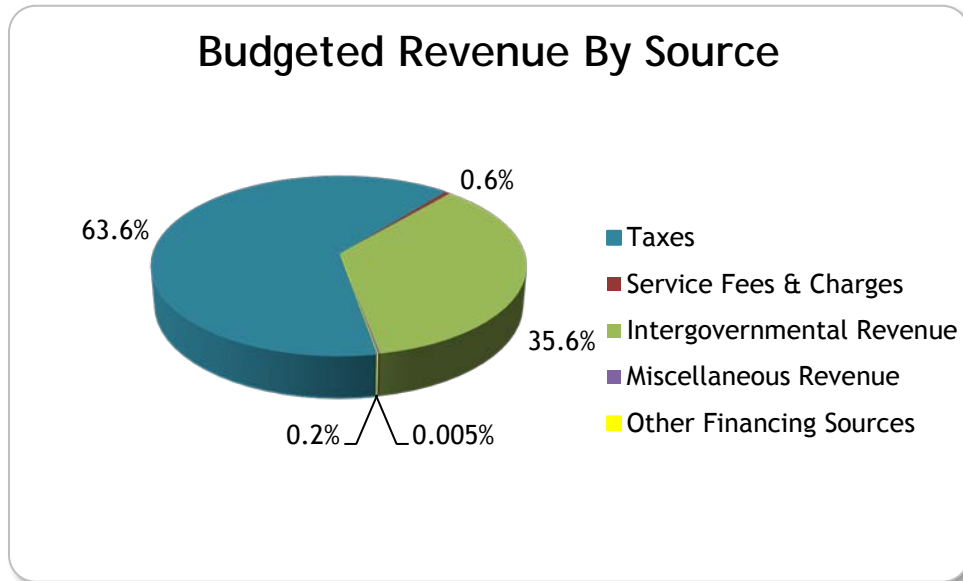
Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

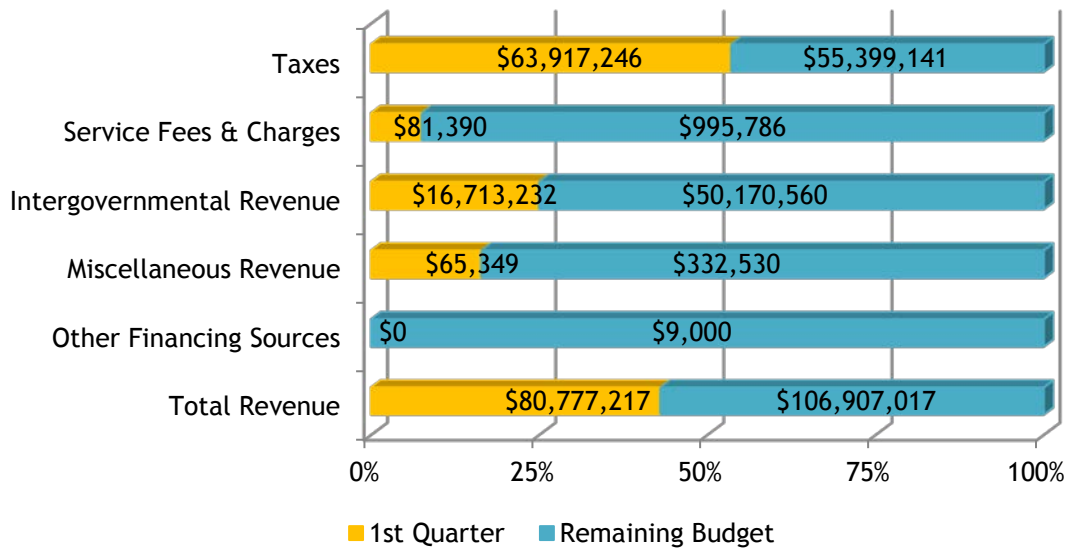
- The Ohio Department of Job and Family Services has issued a revised funding formula to take effect in State Fiscal Year 2018. The new funding formula will equally allocate 10% of the state allocation to all child support enforcement agencies in the State, with the remaining 90% allocated equally based on the proportion of each county's established support orders and collections base. In State Fiscal Year 2018, the change in allocation for each county is capped at 4% from the prior year. Beginning in State Fiscal Year 2019, the change in allocation is capped at 10% from the prior year. Based on the proposed change, Franklin County Child Support Enforcement Agency would experience a loss of \$102,086 in State Fiscal Year 2018 relative to the reimbursement received in State Fiscal Year 2017 and \$245,007 in State Fiscal Year 2019 relative to the reimbursement in State Fiscal Year 2018.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be \$187,684,235 for 2017.
- The main sources of non-general fund revenue for Children Services are Levy/local tax revenues, Federal revenues (primarily Title IV), and State revenues.

Non-General Fund - Quarterly Revenue

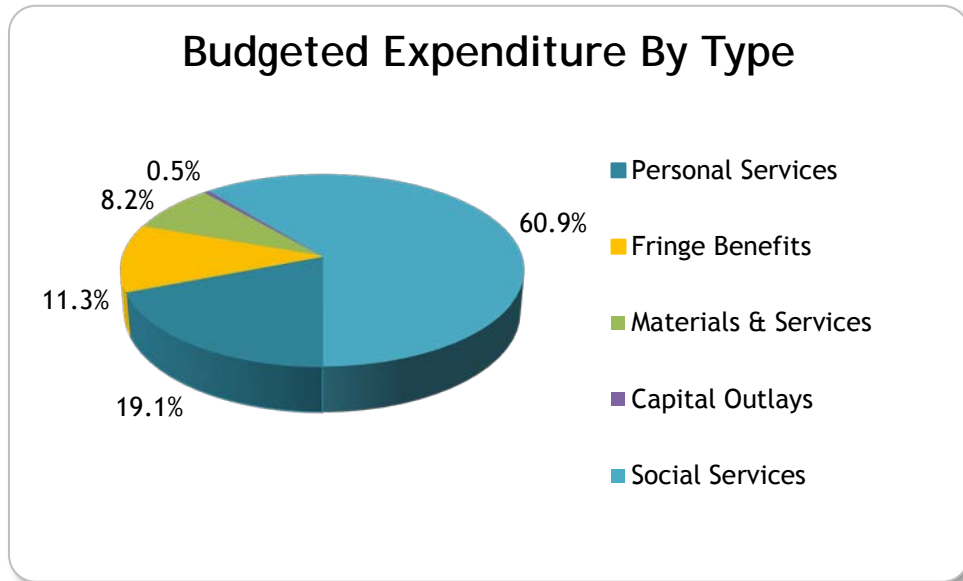


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$76,187,979	\$21,067,960	\$74,924,356	\$15,572,909	\$76,187,979	\$187,753,204
Current Year	\$80,777,217				\$80,777,217	\$187,684,235

**Current year total represents revised budget.*

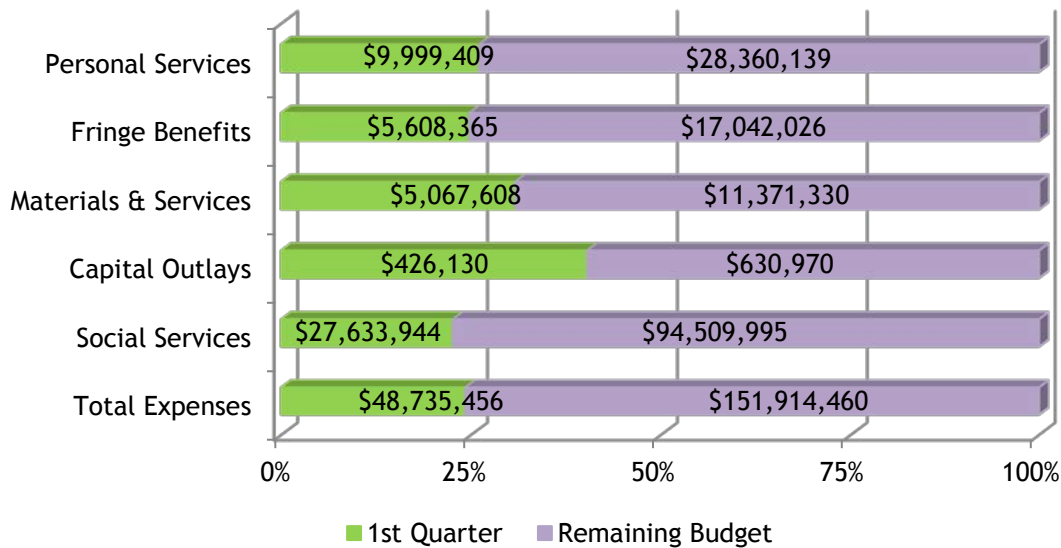
- First quarter revenue of \$80,777,217 represents 43.0% of the budgeted amount for the year.
- The volume of tax revenue is due to the timing of the settlement for the first half real estate collections. The revenue received (\$63,917,346) in the 1st quarter accounts for 53.6% of the annual budgeted amount.
- Service Fees and Charges and Intergovernmental Revenue are less than 25% through the 1st quarter, but are expected to align with the budget in the 2nd and 3rd quarters.
- The overall increase in revenue of \$4.6 million is due primarily to an increase in federal Title IV-E reimbursements (\$2.7 million) and an increase in property tax collections (\$1.9 million).

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be \$200,649,916 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$47,014,317	\$47,001,138	\$47,724,057	\$45,739,205	\$47,014,317	\$187,478,717
Current Year	\$48,735,456				\$48,735,456	\$200,649,916

**Current year total represents revised budget.*

- First quarter expenditures of \$48,735,456 represent 24.3% of the budgeted amount for the year.
- Materials & Services exceeded the 25.0% benchmark established for the 1st quarter primarily due to timing of fees from the first half real estate settlement (\$1,107,011) and the Cost Allocation Plan (\$1,106,923).
- Capital Outlays exceeded the 25.0% benchmark during the 1st quarter due to costs related to renovations of the Frank Road facility.
- Expenditures within Social Services were 22.6% of the budgeted amount during the 1st quarter. Of the amount expended during the 1st quarter, \$16,260,606 or 58.8% was for Board and Care.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$10,327,571	\$9,999,409	96.8%
2 nd Quarter	\$8,852,203		
3 rd Quarter	\$10,327,571		
4 th Quarter	\$8,852,203		
Total	\$38,359,548	\$9,999,409	26.1%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Children Services in the Special Levy Fund (Fund 2021) was \$349,460.
- Resolution No. 0042-17 authorized a supplemental appropriations within the Special Levy Fund (Fund 2021) in the amount of \$44,577 to reconcile the amount due for the Cost Allocation Plan.
- A revenue increase of \$791,431 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the Special Levy Fund (Fund 2021).

Non-General Fund - Budget Corrective Items - Pending

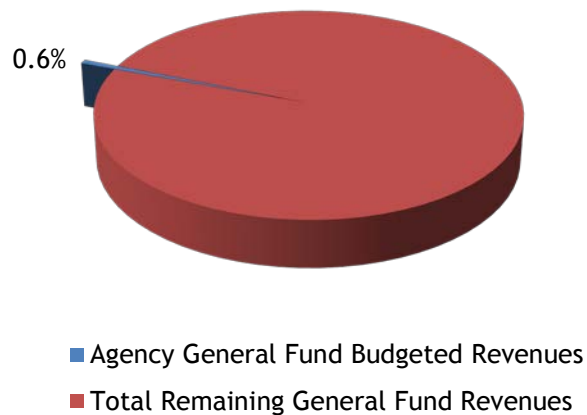
- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

- The introduced version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) includes a provision that will move the Ohio Department of Health's Bureau for Children with Medical Handicaps (BCMH) to the Department of Medicaid and reducing household income eligibility limits. Currently, families earning up to 500 percent of the federal poverty level, or \$123,000 for a family of four, qualify for assistance. The Executive Budget proposed capping eligibility at 225 percent of poverty, or \$55,350 for a family of four. About half of the current participants meet that criteria. The rest would be grandfathered in until age 21. For 2017, Children Services has a budget of \$1.8 million to pay for the county's required share to participate in the program. This provision was removed from the version of the bill approved by the Ohio House of Representatives.

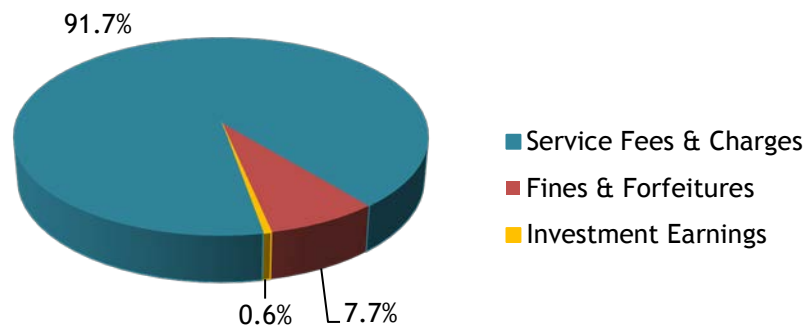
General Fund - Revenue Analysis

Share of Total County Revenue



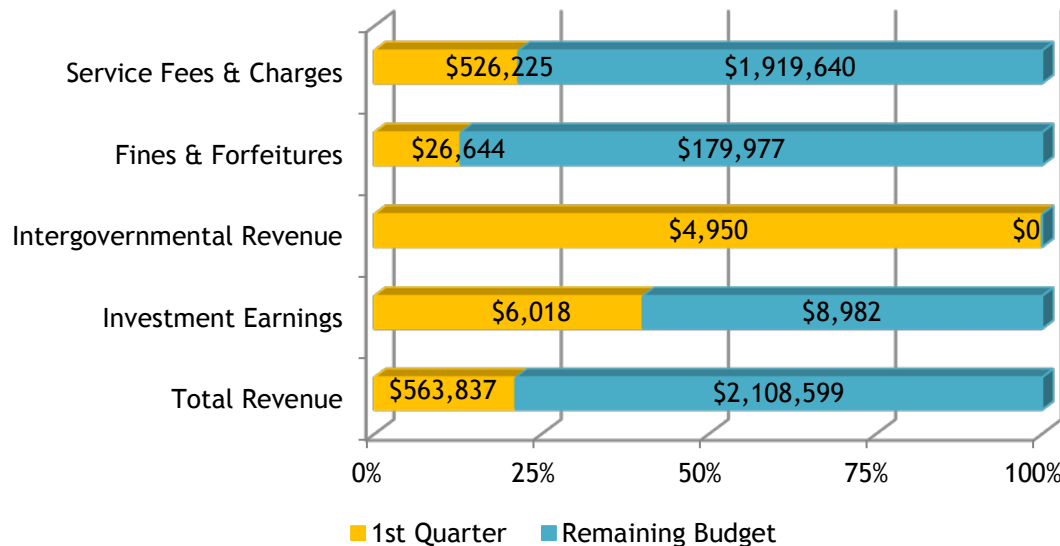
- The General Fund revenue for the Clerk of Courts is estimated to be \$2,667,486 for 2017, which is 0.6% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Clerk of Courts are fees paid for each filing in the Clerk's Office, a contract with Franklin County Child Support Enforcement Agency, and fines and forfeitures.

General Fund - Quarterly Revenue



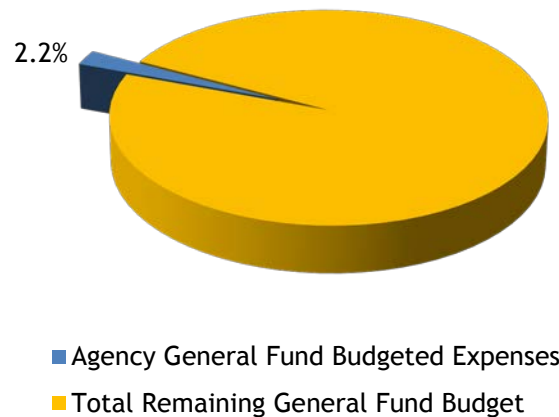
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$661,743	\$710,699	\$624,018	\$598,171	\$661,743	\$2,594,631
Current Year	\$563,837				\$563,837	\$2,667,486

**Current year total represents revised budget.*

- First quarter revenue of \$563,837 represents 21.1% of the budgeted amount for the year.
- Service Fees & Charges during the 1st quarter were \$526,225 which is 21.5% of the amount budgeted for the year. This amount represents a decrease of \$77,502 or 12.8% from the amount that was collected in the 1st quarter of 2016.
- Due to timing variances, Fines & Forfeiture collections are \$26,644 which is 12.9% of the budgeted amount in the 1st quarter, and a decrease of \$25,791 or 49.2% from the same time period during the prior year.
- Investment Earning collected during the 1st quarter were \$6,018 which is 40.1% of the amount budgeted for the year. This amount represents an increase of \$736 or 13.9% above the amount that was collected in the 1st quarter of 2016.

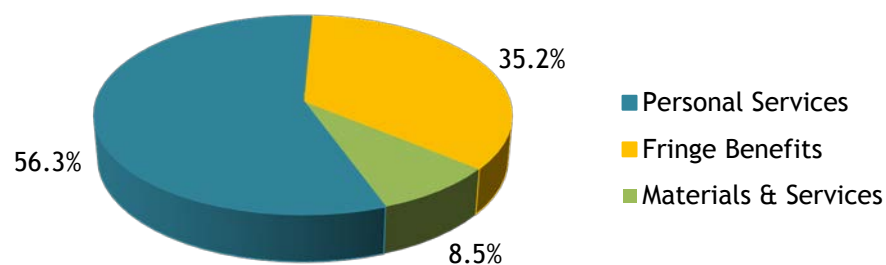
General Fund - Expenditure Analysis

Share of Total County Expenditures

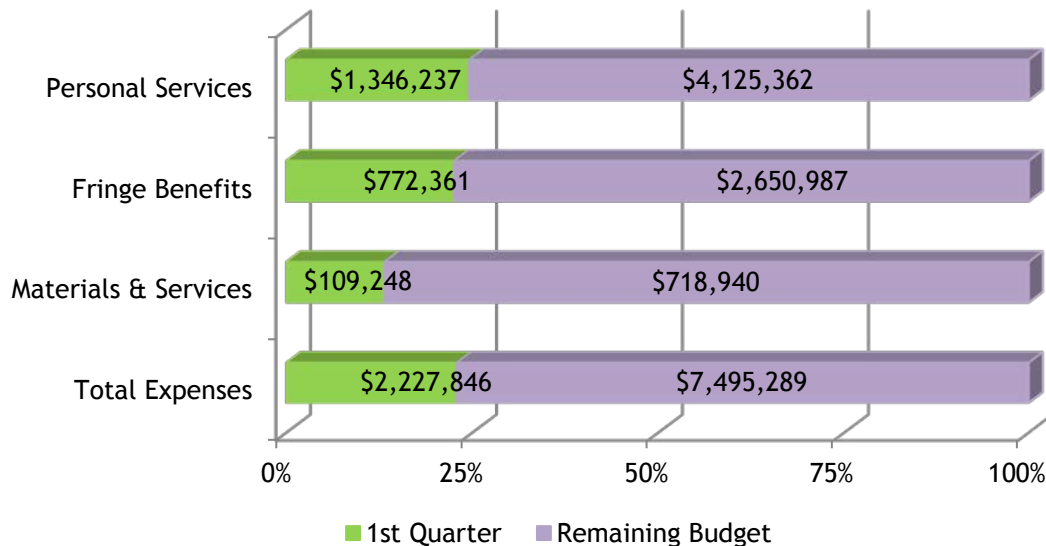


- The General Fund expenditures for the Clerk of Courts are estimated to be \$9,723,136 for 2017, which is 2.2% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,829,425	\$2,019,245	\$2,166,884	\$2,040,105	\$1,829,425	\$8,055,659
Current Year	\$2,227,846				\$2,227,846	\$9,723,136

*Current year total represents revised budget.

- First quarter expenditures of \$2,227,846 represent 22.9% of the budgeted amount for the year.
- Personal Services expenditures represent 24.6% of the budgeted amount for the year while Fringe Benefits represent 22.6%. This is an increase of \$237,668 and \$144,824, respectively from the amount expended in 2016, due primarily to the difference in the number of pay periods during the 1st quarter (seven in 2017 compared to six in 2016).
- Materials & Services expenditures in the 1st quarter were \$109,248 or 13.2% of budgeted amount for the year. This is an increase of \$15,929 or 17.1% in expenditures over 1st quarter 2016.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,473,123	\$1,346,237	91.4%
2 nd Quarter	\$1,262,677		
3 rd Quarter	\$1,473,123		
4 th Quarter	\$1,262,677		
Total	\$5,471,599	\$1,346,237	24.6%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

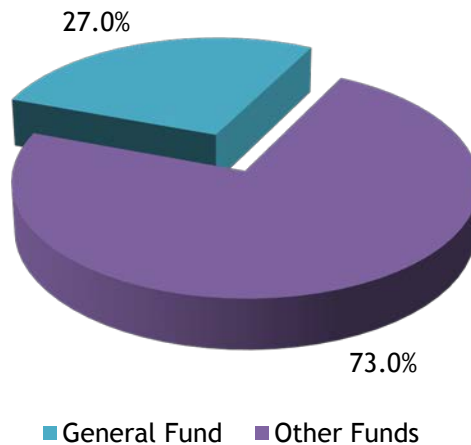
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Clerk of Courts was \$127,177.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

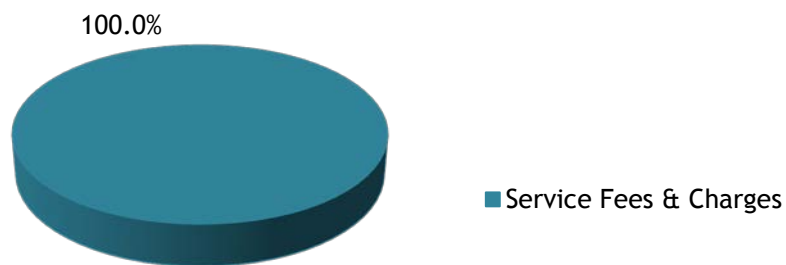
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



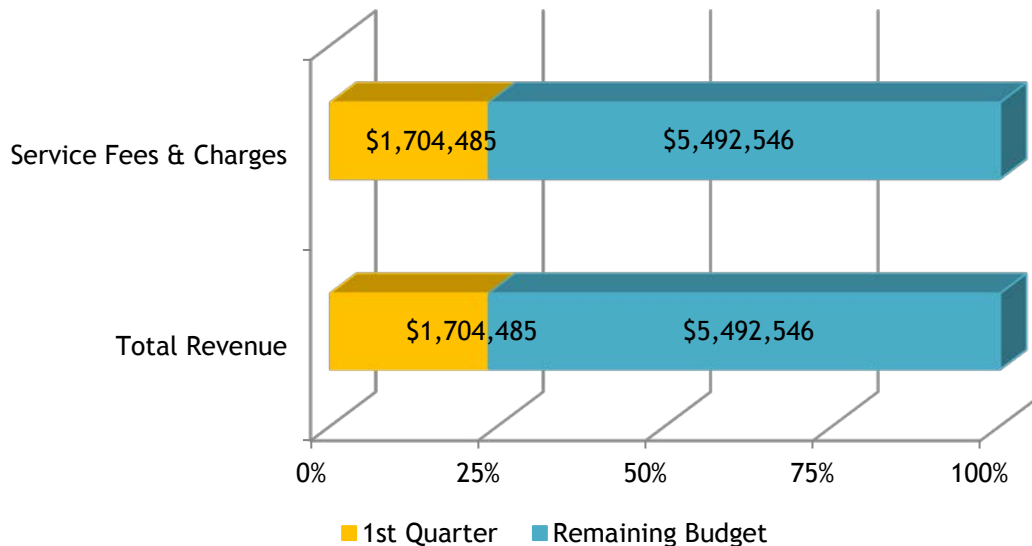
- The non-general fund revenue for the Clerk of Courts is estimated to be \$7,197,031 for 2017, which is 73.0% of the total budgeted revenue for the Clerk of Courts.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for the Clerk of Courts are fees in the Certificate of Title Administration Fund (Fund 2059) which are set by the Ohio Revised Code.

Non-General Fund - Quarterly Revenue



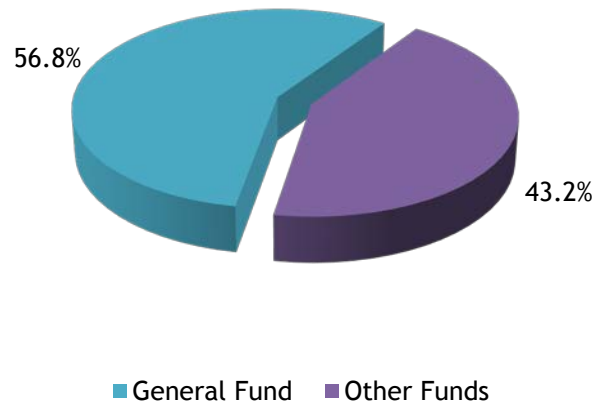
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,691,724	\$2,039,164	\$1,997,289	\$1,799,919	\$1,691,724	\$7,528,096
Current Year	\$1,704,485				\$1,704,485	\$7,197,031

**Current year total represents revised budget.*

- First quarter revenue of \$1,704,485 represents 23.7% of the budgeted amount for the year.
- First quarter revenue for Service Fees & Charges 23.7% of the budget amount, and is an increase \$13,881 or 0.8% over the amount received for the same time period in 2016. When looking at the prior year revenue pattern, the non-general fund revenues have increased on average 1.5% year over year.

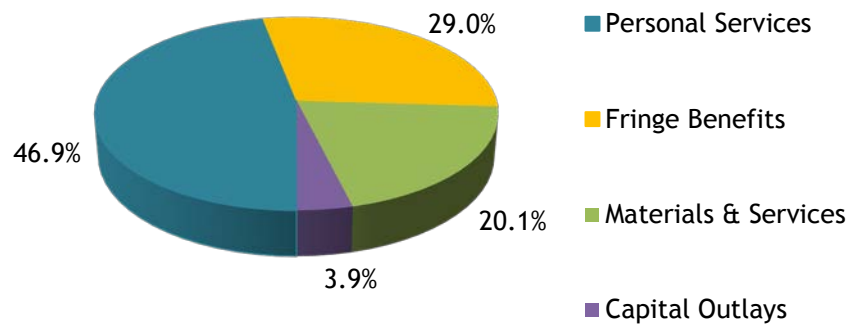
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

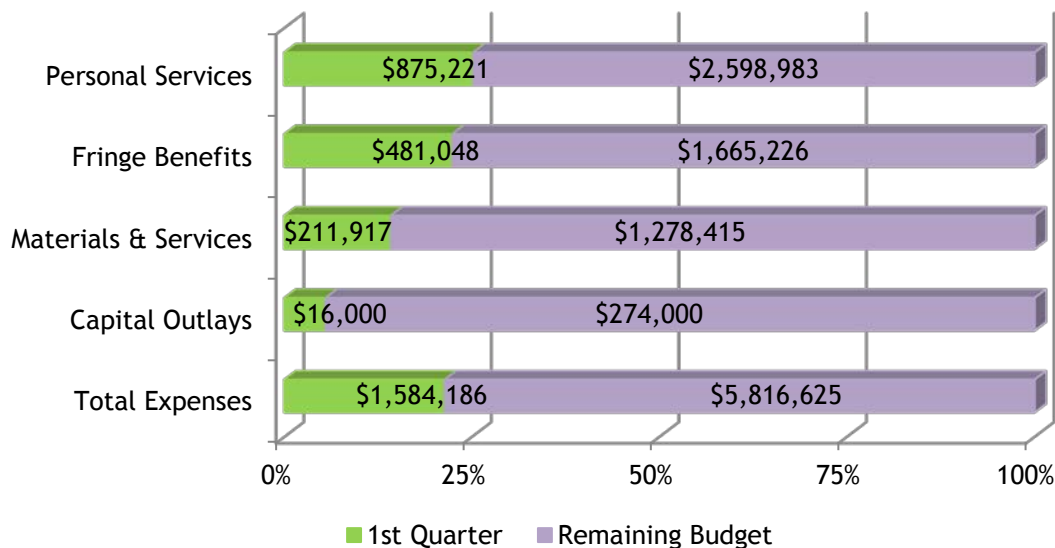


- The non-general fund expenditures for the Clerk of Courts are estimated to be \$7,400,811 for 2017, which is 43.2% of the total budgeted expenditures for the Clerk of Courts.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,448,562	\$1,502,864	\$1,640,157	\$1,494,892	\$1,448,562	\$6,086,475
Current Year	\$1,584,186				\$1,584,186	\$7,400,811

**Current year total represents revised budget.*

- First quarter expenditures of \$1,584,186 represent 21.4% of the budgeted amount for the year.
- Expenditures within the Personal Services budget category were \$875,221 or 25.2% of the budgeted amount for the year.
- Fringe Benefit expenditures during the 1st quarter were \$481,048 or 22.4% of the budgeted amount for the year.
- Materials and Services expenditures during the 1st quarter were \$211,917 or 14.2% of the budget amount for the year.
- Capital Outlays during the 1st quarter were \$16,000 and are associated with payments made for the development of the Request for Proposal associated with the replacement of the Franklin County Justice System.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$935,363	\$875,221	93.6%
2 nd Quarter	\$801,739		
3 rd Quarter	\$935,363		
4 th Quarter	\$801,739		
Total	\$3,474,204	\$875,221	25.2%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

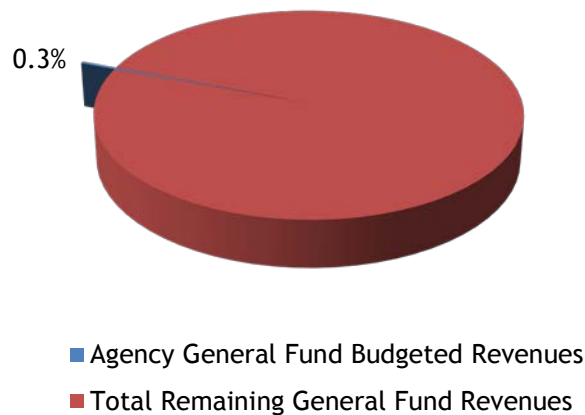
- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Clerk of Courts in the Certificate of Title Administration Fund (Fund 2059) was \$73,718.

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

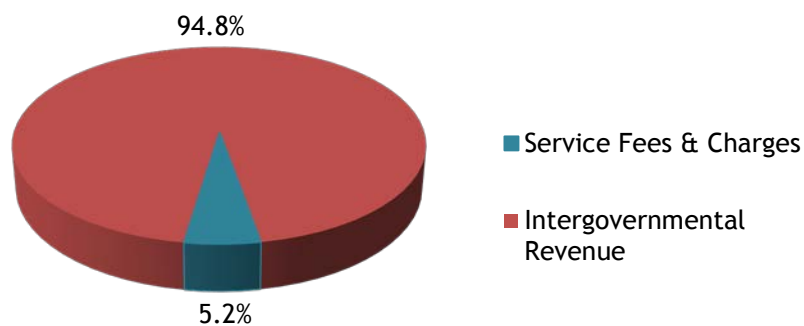
General Fund - Revenue Analysis

Share of Total County Revenue

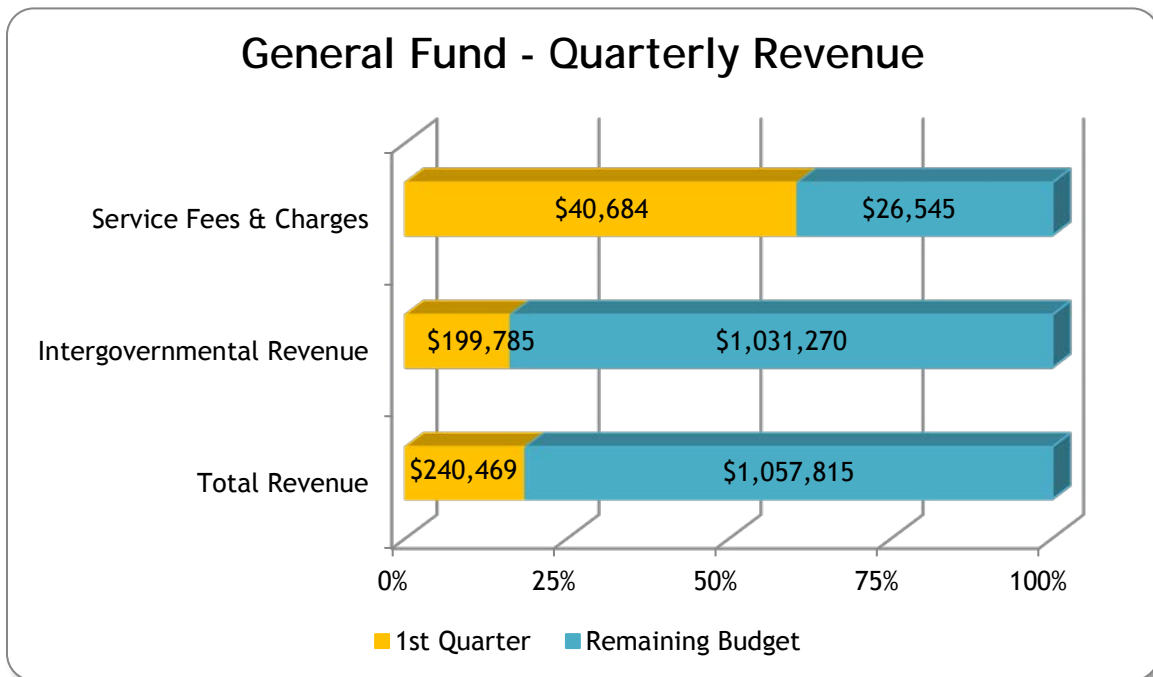


- The General Fund revenue for the Common Pleas Court is estimated to be \$1,298,284 for 2017, which is 0.3% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Common Pleas Court are appointed counsel expense reimbursements from the State Public Defender's Office.



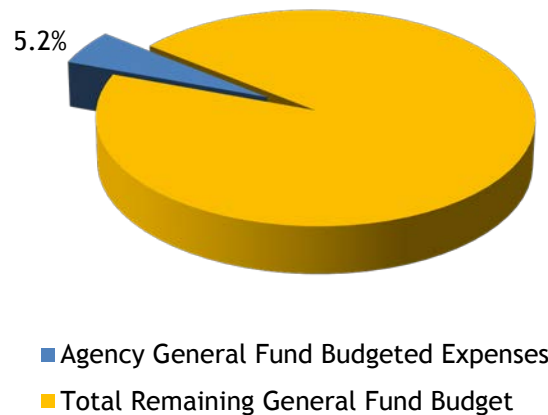
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$207,343	\$500,043	\$338,743	\$455,135	\$207,343	\$1,501,264
Current Year	\$240,469				\$240,469	\$1,298,284

**Current year total represents revised budget.*

- First quarter revenue of \$240,469 represents 18.5% of the budgeted amount for the year.
- Service Fees and Charges include the funding received from the Ohio Department of Mental Health and Addition Services and the County ADAMH Board in support of the Drug Court. Only \$40,684 or 60.5% of the budget was received in the 1st quarter due to timing, but revenues are anticipated to be in line with budget by year-end.
- Intergovernmental Revenue includes the reimbursement from the State Public Defender's Office for appointed counsel legal fees. As of the 1st quarter, \$199,785 or 16.2% of the budgeted amount has been received as compared to \$198,380 in the prior year. The State Public Defender's Office reimbursement rate decrease April 1st, from 44% to 40%.

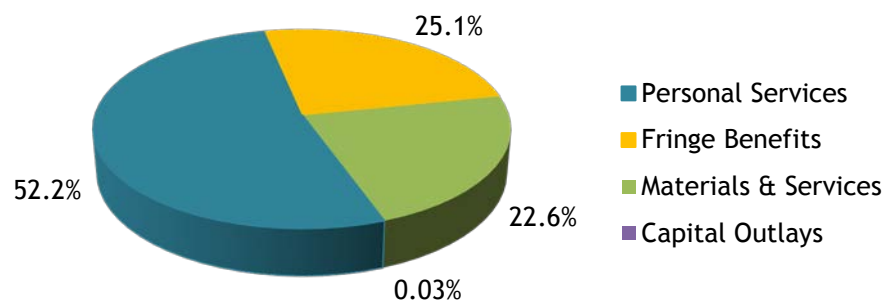
General Fund - Expenditure Analysis

Share of Total County Expenditures

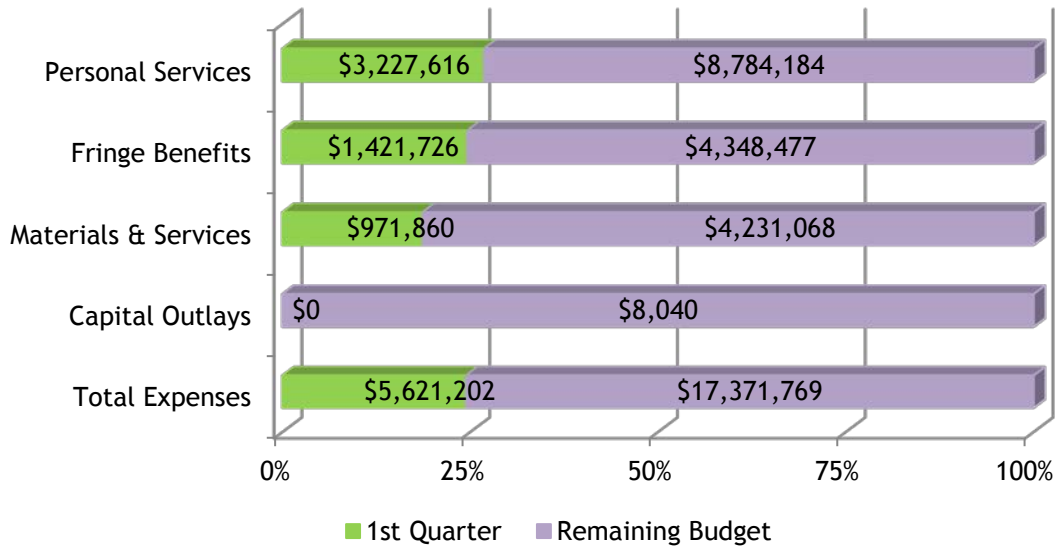


- The General Fund expenditures for the Common Pleas Court are estimated to be \$22,992,970 for 2017, which is 5.2% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,780,805	\$5,494,083	\$5,704,389	\$5,178,531	\$4,780,805	\$21,157,808
Current Year	\$5,621,202				\$5,621,202	\$22,992,970

**Current year total represents revised budget.*

- First quarter expenditures of \$5,621,202 represent 24.5% of the budgeted amount for the year.
- Materials and Services expenditures were \$971,860 or 18.7% of the budgeted amount during the 1st quarter. A major expenditure within Materials & Services is appointed counsel legal fees, in which \$614,257 or 23.3% was spent during the 1st quarter. This is \$41,508 or 7.2% more than the \$572,749 spent during the 1st quarter of 2016.
- Budgeted within Capital Outlays is an allocation for office equipment and data processing equipment. These expenditures are expected to occur during the 3rd quarter.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$3,233,946	\$3,227,616	99.8%
2 nd Quarter	\$2,771,954		
3 rd Quarter	\$3,233,946		
4 th Quarter	\$2,771,954		
Total	\$12,011,800	\$3,227,616	26.9%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Common Pleas Court was \$300,083.

General Fund - Budget Corrective Items - Pending

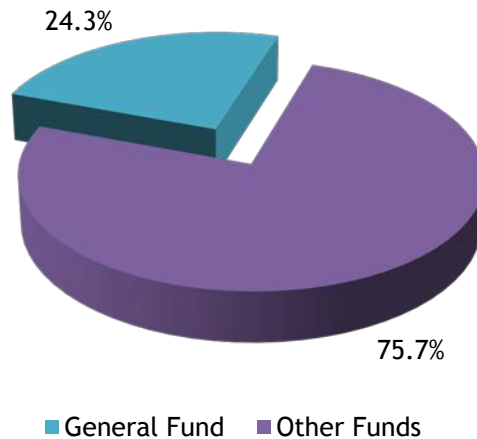
- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

- The State Public Defender's Office notified counties that the reimbursement rate would decrease from 44% to 40% for the remainder of the state fiscal year 2017 due to decreased funding. The introduced version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) does not provide any additional funding to increase the reimbursement rate to 50% to restore the indigent defense partnership. Based on the 2017 Budget, Franklin County would lose approximately \$2 million countywide compared with a 50% reimbursement rate. This provision was amended in the version of the bill approved by the Ohio House of Representatives to eliminate the allowance for the proportional reduction of reimbursement to the counties below 50%. However, based on the amount appropriated, the Legislative Service Commission estimates a reimbursement rate of 45%.

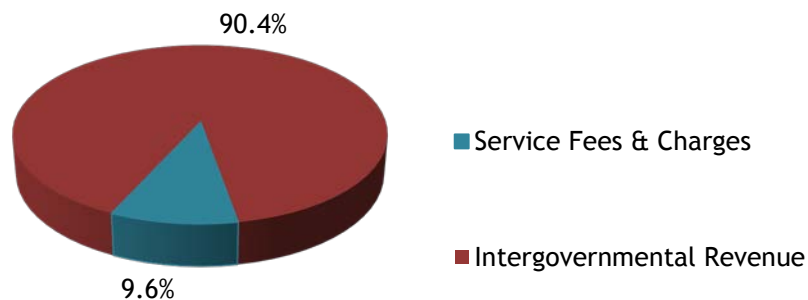
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



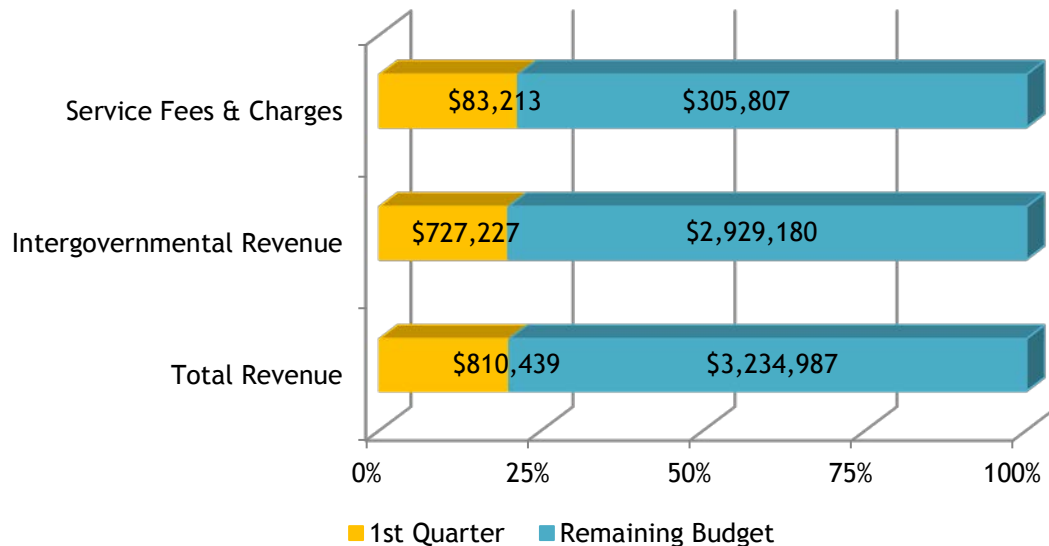
- The non-general fund revenue for the Common Pleas Court is estimated to be \$4,045,426 for 2017, which is 75.7% of the total budgeted revenue for the Common Pleas Court.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for Common Pleas Court are court filing fees within the Computerization Fund (Fund 2017) and Probation Services Fund (Fund 2063); various grant awards from the Ohio Department of Rehabilitation and Corrections for the Community Corrections Felony Fund (Fund 2023), Community Corrections Misdemeanor Fund (Fund 2094), and the Justice Reinvestment Fund (Fund 2140).

Non-General Fund - Quarterly Revenue



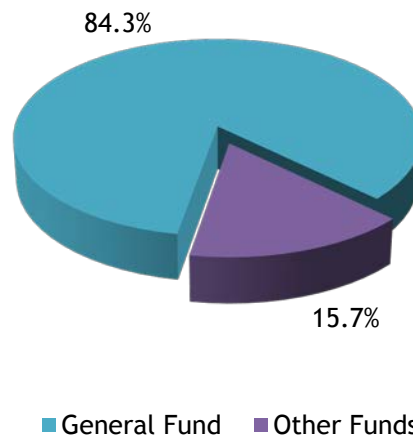
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,508,465	\$1,271,632	\$827,213	\$820,485	\$1,508,465	\$4,427,795
Current Year	\$810,439				\$810,439	\$4,045,426

**Current year total represents revised budget.*

- First quarter revenue of \$810,439 represents 20.0% of the budgeted amount for the year.
- Service Fees and Charges include court filing fees (computerization fees), home incarceration fees charged daily to non-indigent participants, and probation fees charged to each probationer. As of the 1st quarter, \$83,213 or 21.4% of the budgeted amount has been collected for the above fees.
- Intergovernmental Revenue includes grant funds from the Ohio Department of Rehabilitation and Corrections (ODRC) for diversion programs and treatment services. As of the 1st quarter, \$727,227 or 19.9% of the budgeted amount has been received, as compared to \$1,400,352 or 37.4% received in the 1st quarter of 2016. The difference of \$673,125 is due to the timing of collection.

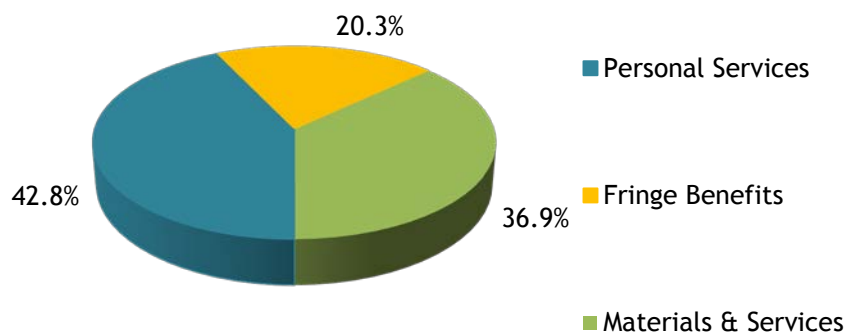
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

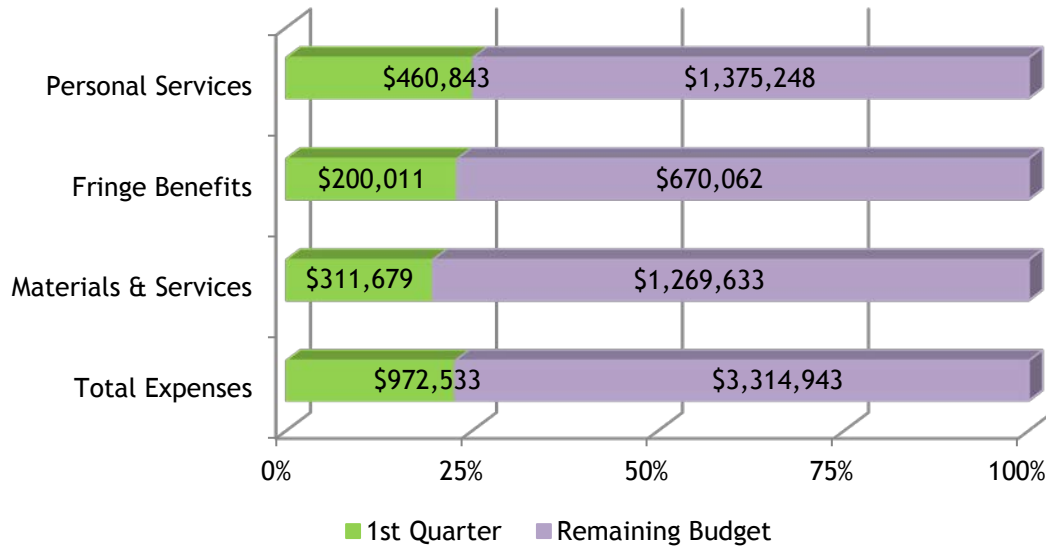


- The non-general fund expenditures for the Common Pleas Court are estimated to be \$4,287,476 for 2017, which is 15.7% of the total budgeted expenditures for the Common Pleas Court.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$668,399	\$818,425	\$1,309,204	\$961,075	\$668,399	\$3,757,103
Current Year	\$972,533				\$972,533	\$4,287,476

*Current year total represents revised budget.

- First quarter expenditures of \$972,533 represent 22.7% of the budgeted amount for the year.
- Materials and Services are expended on an as needed basis. Expenditures during the 1st quarter were \$311,679 or 19.7% of the budgeted amount, as compared to \$75,160 in 2016. The variance is related to increased services within Board and Care due to receiving additional grant funding last fiscal year.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$494,332	\$460,843	93.2%
2 nd Quarter	\$423,713		
3 rd Quarter	\$494,332		
4 th Quarter	\$423,713		
Total	\$1,836,091	\$460,843	25.1%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in Personal Service expenditures is related to several vacancies.

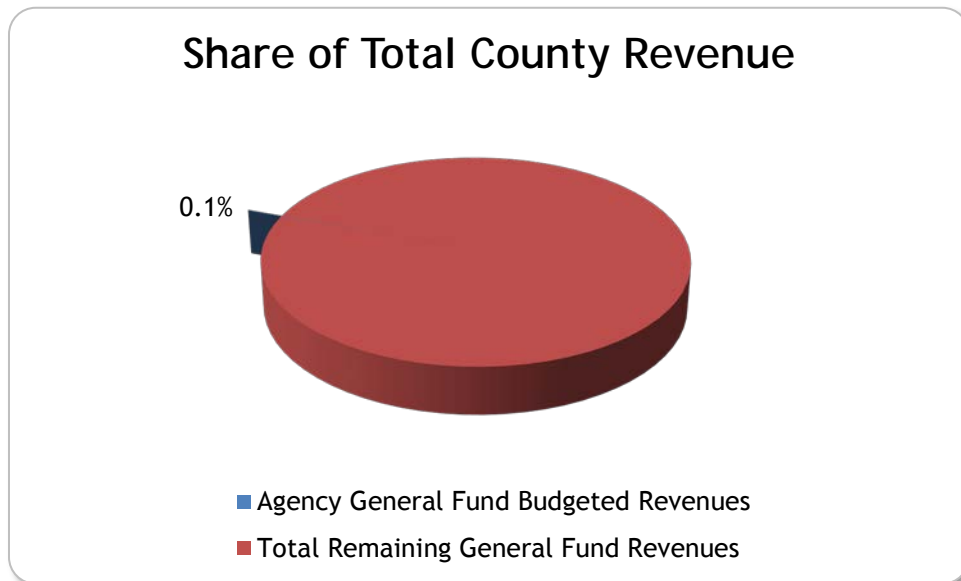
Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Common Pleas Court in the in the Probation Services Fund (Fund 2063) was \$256.

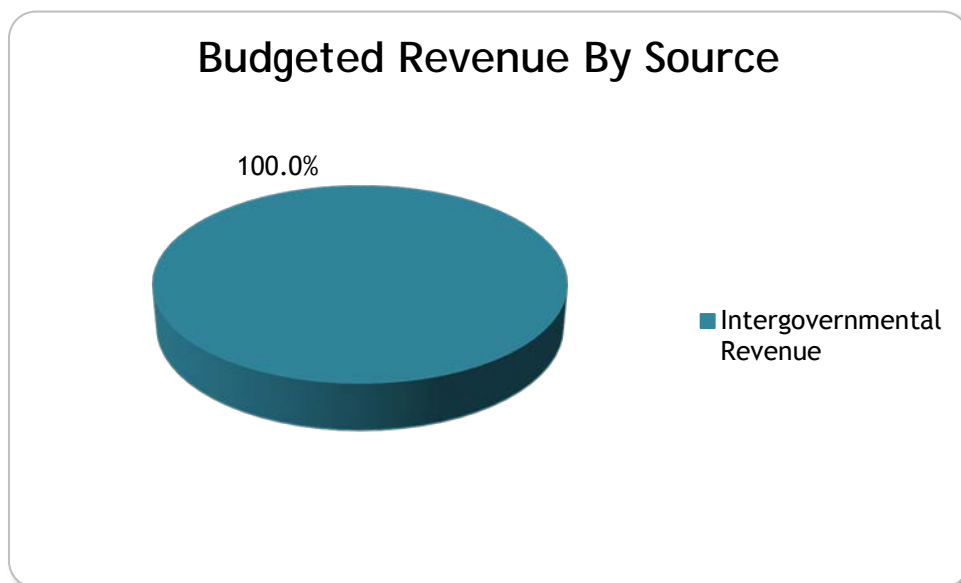
Non-General Fund - Budget Corrective Items - Pending

- A resolution will be approved during the 2nd quarter (Resolution No. 0233-17 on April 11) authorizing a supplemental appropriation in the amount of \$20,000 within the Jail Diversion Fund (Fund 2094) and transfers of appropriations to the following:
 - \$120,000 in the Community Corrections Fund (Fund 2023)
 - \$34,462 in the Justice Reinvestment Fund (Fund 2140)
- A resolution will be submitted during the 3rd quarter to transfer the remaining cash balance of approximately, \$64,000, from the Home Incarceration Fund (Fund 2137) to the General Fund to support the Adult Probation Department. This revenue was collected in prior years as fees imposed on offenders who are sanctioned to community corrections services through the Court. These fees are utilized by allowing the defendant to actively pay for the electronic monitoring system placed in their homes during their sentencing period. When defendants are deemed indigent this fund paid the cost necessary to maintain the electronic monitoring services imposed by the judge. Beginning in 2017, the expenditures and any revenue will go through the General Fund rather than the separate non-general fund.

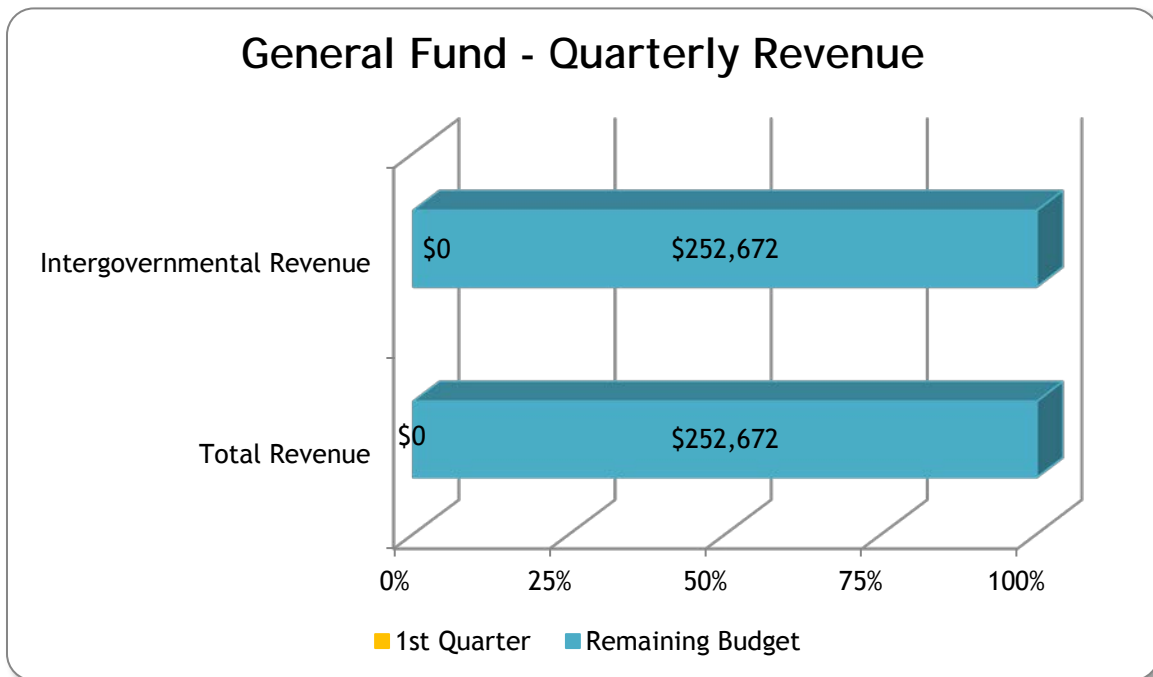
General Fund - Revenue Analysis



- The General Fund revenue for the Community Partnerships is estimated to be \$252,672 for 2017, which is 0.1% of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Community Partnerships is a grant from the Center for Disease Control (CDC) that passes through the Ohio Department of Health for the County's Tuberculosis (TB) Control Unit.



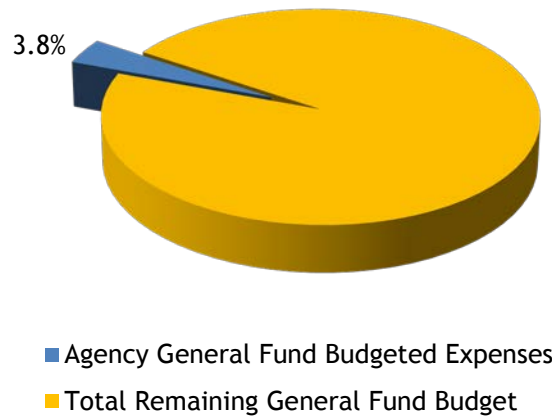
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$6,986	\$6,988	\$252,672	\$0	\$6,986	\$266,646
Current Year	\$0				\$0	\$252,672

*Current year total represents revised budget.

- First quarter revenue of \$0 represents 0.0% of the budgeted amount for the year.
- Remaining revenues from the Ohio Department of Health are expected to be received throughout the remainder of the year and revenues are expected to align with budget by year end. The decrease in revenue from the prior year is related to a change in how the Ohio Department of Health distributes these funds.

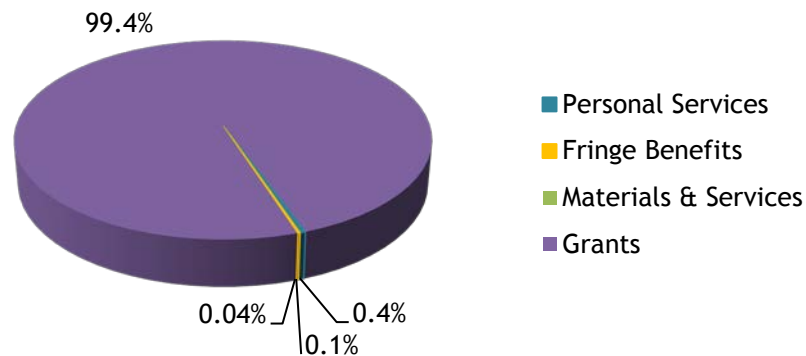
General Fund - Expenditure Analysis

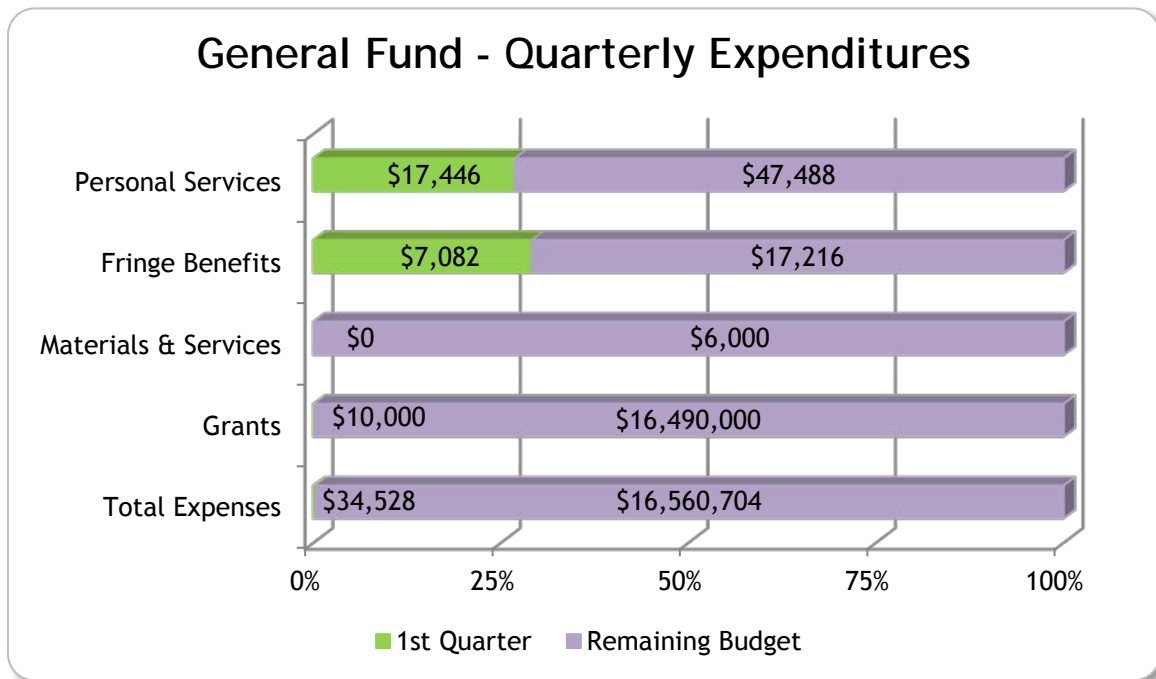
Share of Total County Expenditures



- The General Fund expenditures for the Community Partnerships are estimated to be \$16,595,232 for 2017, which is 3.8% 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	\$60,273	\$9,224,633	\$3,809,889	\$3,585,393	\$60,273	\$16,680,188
Current Year	\$34,528				\$34,528	\$16,595,232

**Current year total represents revised budget.*

- First quarter expenditures of \$60,273 represent 0.4% of the budgeted amount for the year.
- The \$10,000 expended in Grants during the 1st quarter is related to the support provided to the First Night event. The remaining payments are scheduled to be disbursed throughout the remainder of the year.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$17,482	\$17,446	99.8%
2 nd Quarter	\$14,985		
3 rd Quarter	\$17,482		
4 th Quarter	\$14,985		
Total	\$64,934	\$17,446	26.9%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

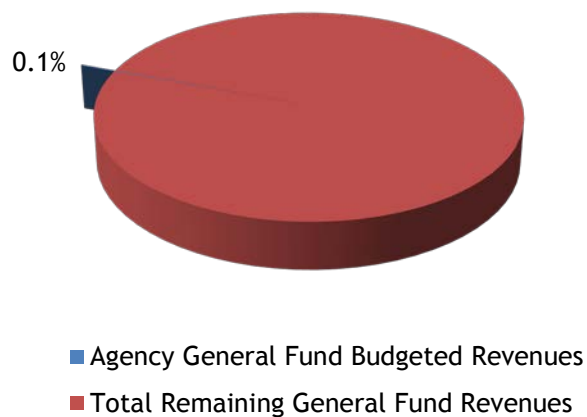
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Community Partnerships was \$1,428.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

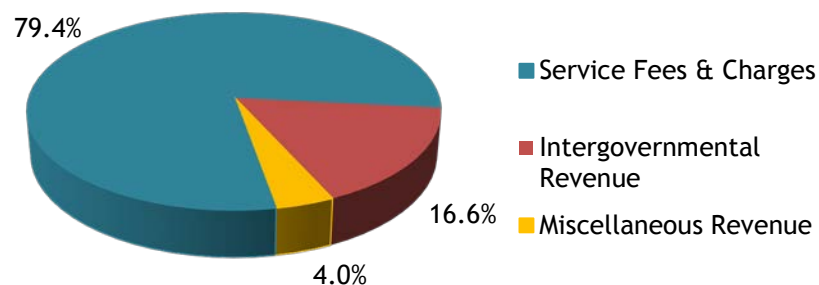
General Fund - Revenue Analysis

Share of Total County Revenue

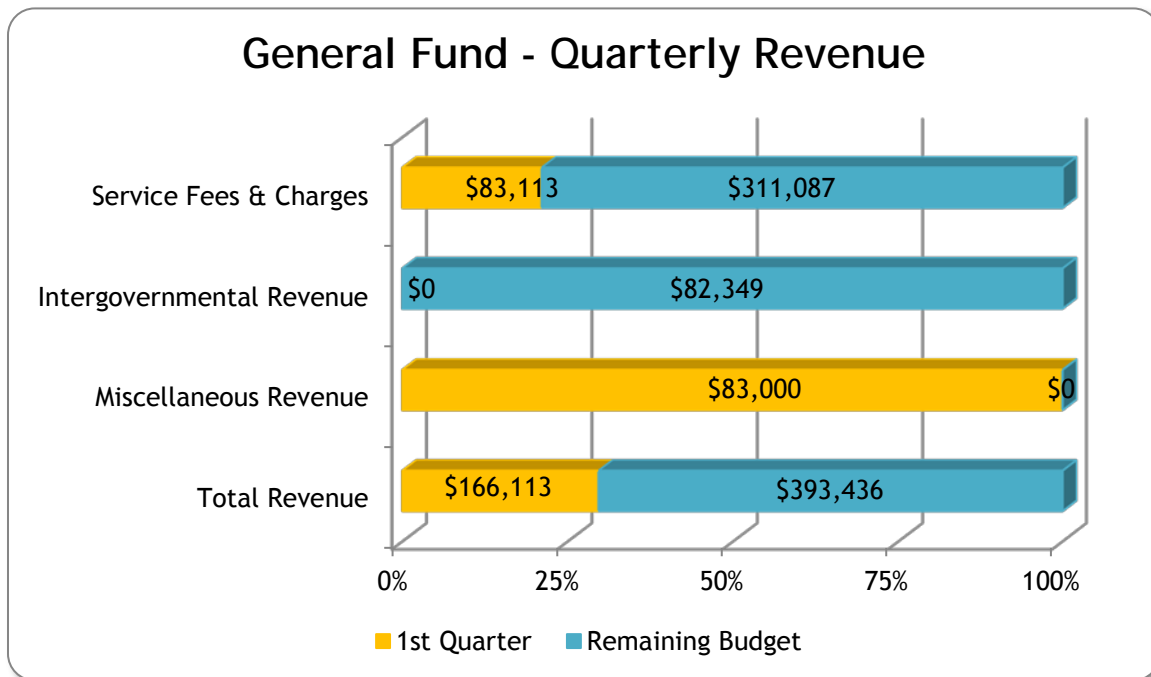


- The General Fund revenue for the Coroner's Office is estimated to be \$496,549 for 2017, which is 0.1% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Coroner's Office are charge backs for out-of-county autopsies.



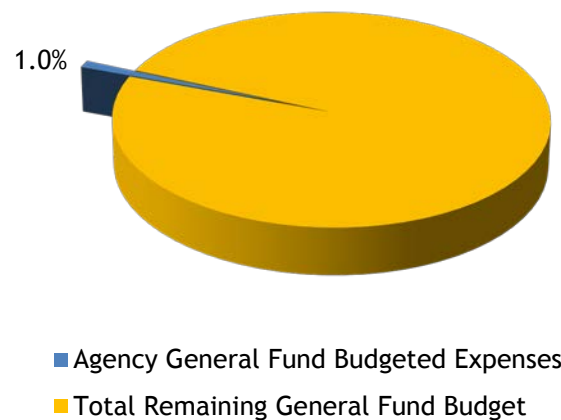
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$128,476	\$84,781	\$96,231	\$201,172	\$128,476	\$510,660
Current Year	\$166,113				\$166,113	\$496,549

**Current year total represents revised budget.*

- First quarter revenue of \$166,113 represents 33.5% of the budgeted amount for the year.
- Service Fees & Charges include revenue from out-of-county autopsies. In the 1st quarter, 19.9% of budget was received; this is \$49,120 or 38.7% less than the 1st quarter of 2016 because the 1st quarter of 2016 included payments that should have been received in 2015.
- Intergovernmental Revenue is related to a state grant which reimburses the Coroner's Office for pathologist and toxicologist training. No revenue was received in the 1st quarter since there were no expenditures for training. The majority of the reimbursable trainings will occur in the 3rd and 4th quarters.
- Miscellaneous Revenue is from donations given to support the Franklin County Opiate Crisis Summit.

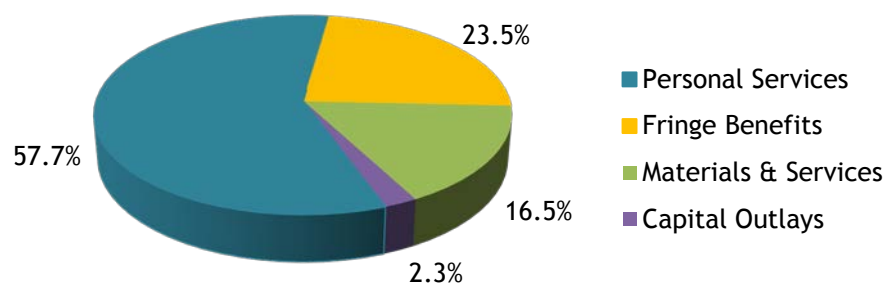
General Fund - Expenditure Analysis

Share of Total County Expenditures

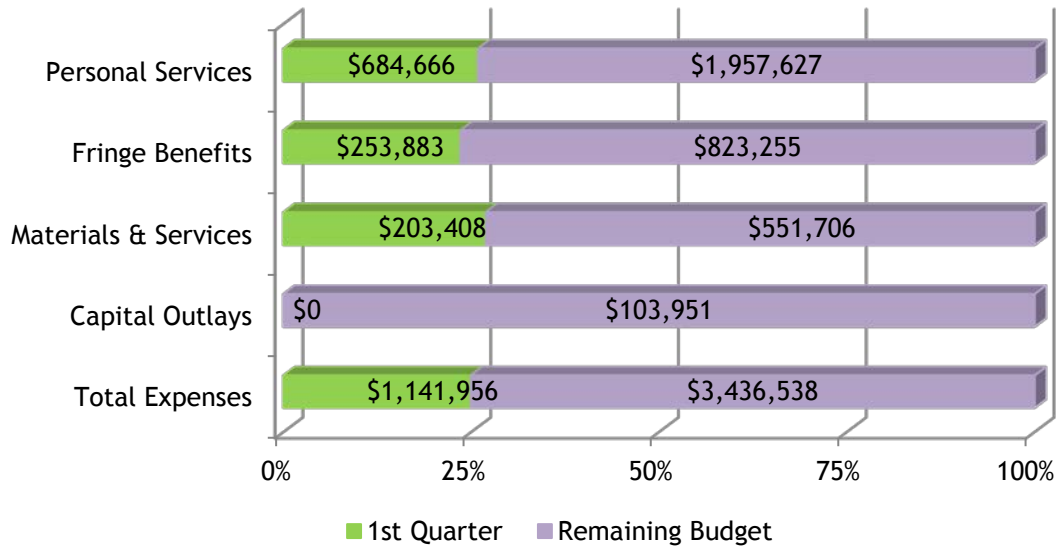


- The General Fund expenditures for the Coroner's Office are estimated to be \$4,578,495 for 2017, which is 1.0% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$887,550	\$1,040,606	\$1,095,423	\$1,024,180	\$887,550	\$4,047,759
Current Year	\$1,141,956				\$1,141,956	\$4,578,495

**Current year total represents revised budget.*

- First quarter expenditures of \$1,141,956 represent 24.9% of the budgeted amount for the year.
- The increase of \$254,407 or 28.7% from the prior year is primarily attributed to 7 pay periods in 2017 as compared to 6 pay periods in 2016.
- Materials and Services are above the 25% benchmark for the 1st quarter due to the timing of purchases for the Franklin County Opiate Crisis Summit.
- Capital Outlays expenditures will occur either in the 2nd or 3rd quarter for the replacement of a copier and Mass Spectrometer.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$711,387	\$684,666	96.2%
2 nd Quarter	\$609,760		
3 rd Quarter	\$711,387		
4 th Quarter	\$609,760		
Total	\$2,642,293	\$684,666	25.9%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

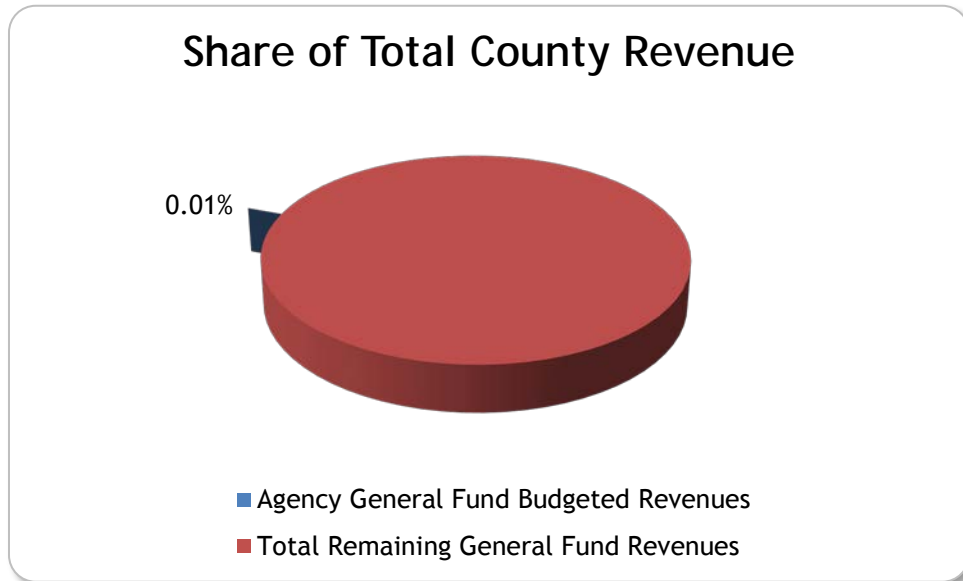
General Fund - Budget Corrective Items - Approved

- Resolution No. 0001-17 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$30,000 to the Coroner's Office for the Franklin County Opiate Crisis Summit.
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Coroner's Office was \$41,975.
- Resolution No. 0018-17 authorized supplemental appropriations in the amount of \$75,000 to support the Injury Prevention Program, Prescription Drug Overdose Prevention FY17 Grant awarded to the Coroner's Office from the Ohio Department of Health. The resolution also included the addition of a full-time Prevention Prescription Drug Overdose Coordinator position that is contingent upon the grant funding.

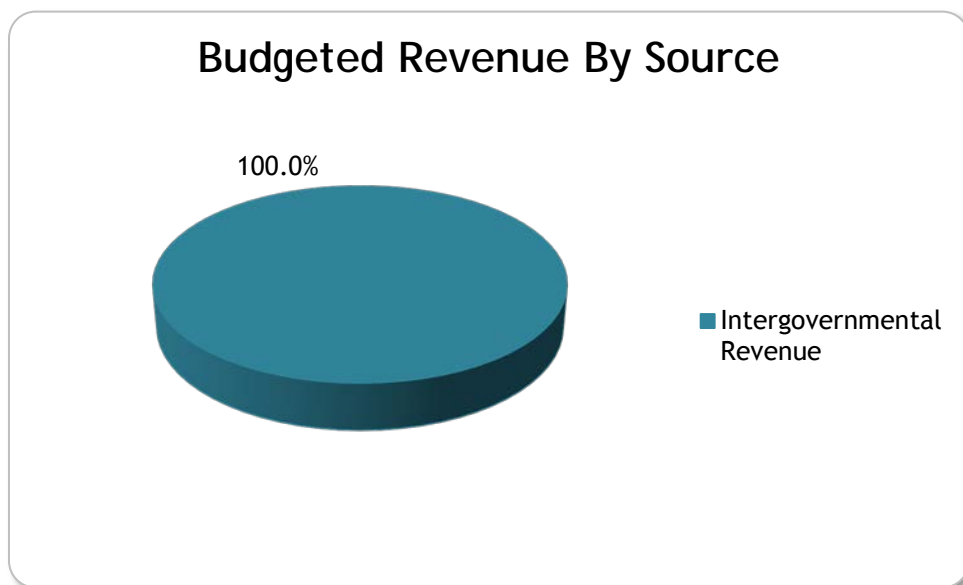
General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

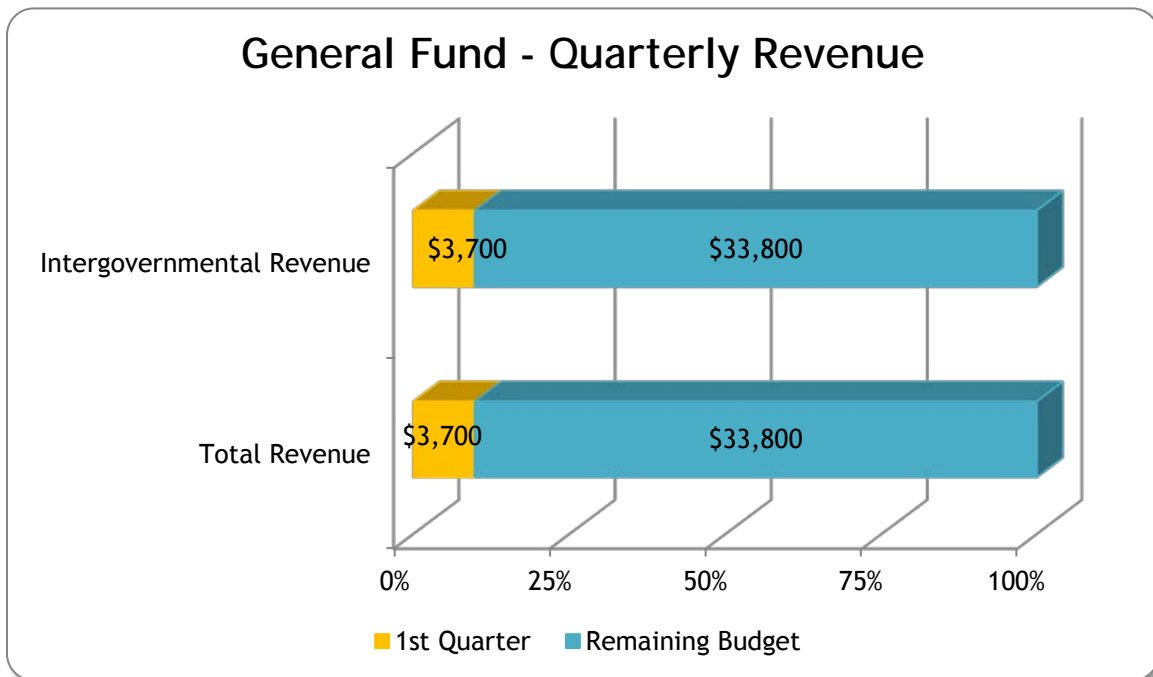
General Fund - Revenue Analysis



- The General Fund revenue for the Court of Appeals is estimated to be \$37,500 for 2017, which is 0.0% of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Court of Appeals are reimbursements from the State Public Defender's Office for appointed counsel legal fees associated with indigent defense services.



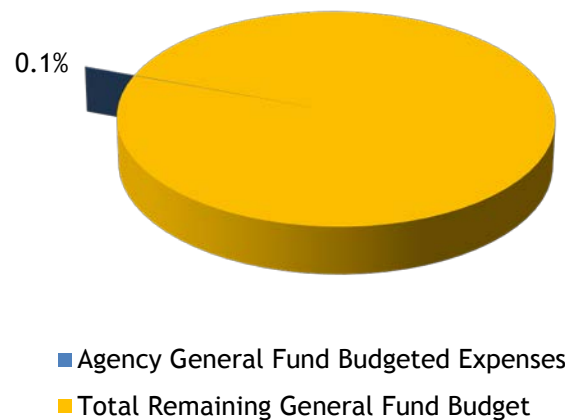
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$10,336	\$11,474	\$9,146	\$10,871	\$10,336	\$41,827
Current Year	\$3,700				\$3,700	\$37,500

**Current year total represents revised budget.*

- First quarter revenue of \$3,700 represents 9.9% of the budgeted amount for the year.
- First quarter revenue was \$6,632 or 64.2% less than the same period from the prior year, and is primarily attributed to the timing of the submission of reimbursement invoices for payment by the Court.

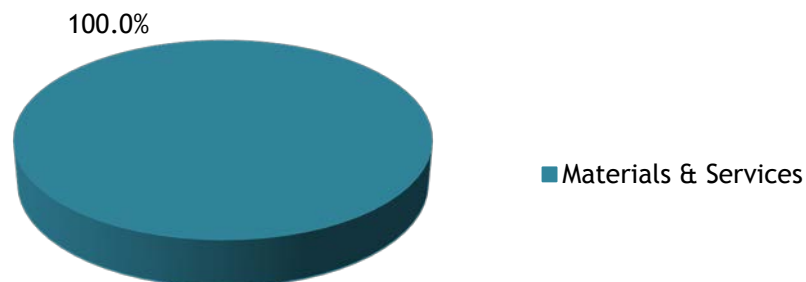
General Fund - Expenditure Analysis

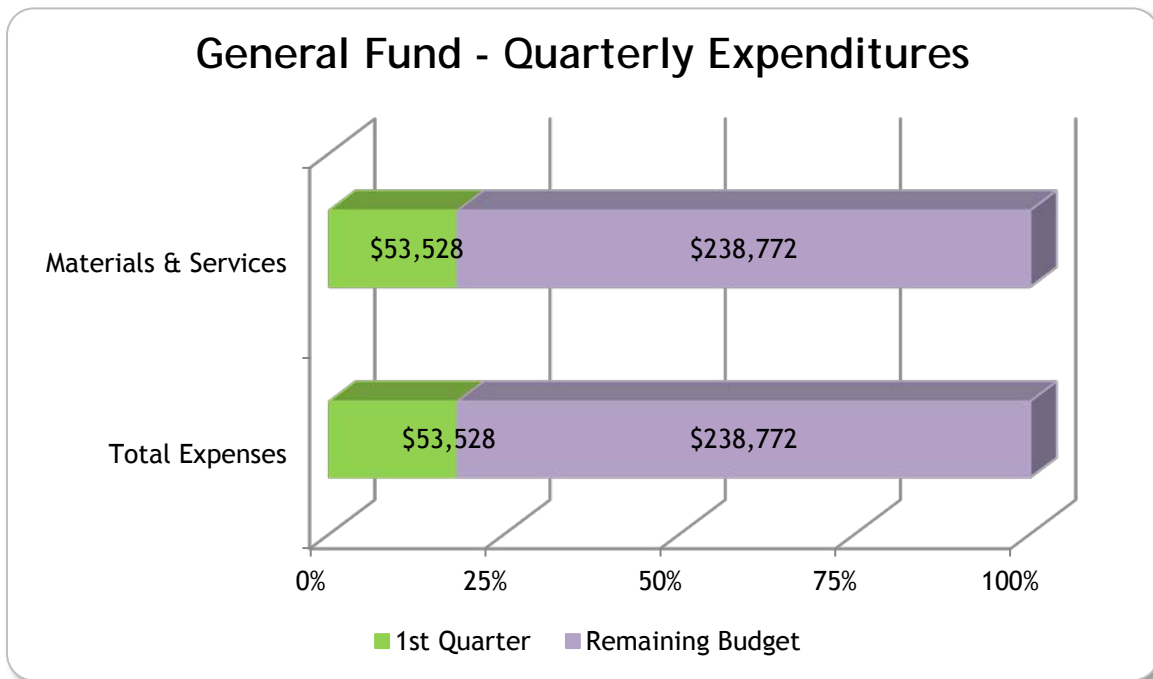
Share of Total County Expenditures



- The General Fund expenditures for the Court of Appeals are estimated to be \$292,300 for 2017, which is 0.1% 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	\$73,775	\$48,486	\$40,841	\$106,449	\$73,775	\$269,551
Current Year	\$53,528				\$53,528	\$292,300

**Current year total represents revised budget.*

- First quarter expenditures of \$53,528 represent 18.3% of the budgeted amount for the year.
- Expenditures for Materials & Services for the 1st quarter were \$20,247 or 27.4% less than the same period in 2016. The overall expenditure variance from the prior year during the 1st quarter is primarily related to the timing of payments associated with various Legal Subscriptions and Office Materials & Supplies.

General Fund - Budget Corrective Items - Approved

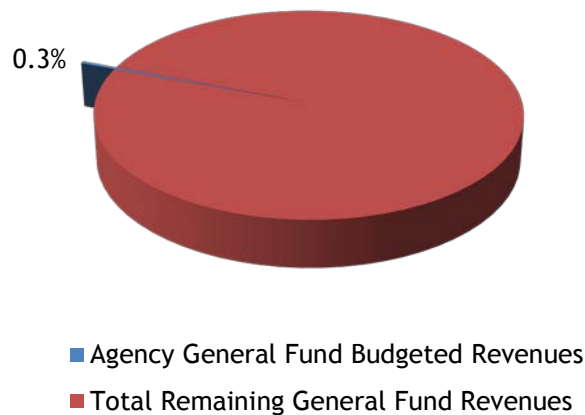
- There have been no approved budget adjustments to date.

General Fund - Budget Corrective Items - Pending

- The State Public Defender's Office notified counties that the reimbursement rate would decrease from 44% to 40% for the remainder of the state fiscal year 2017 due to decreased funding. The introduced version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) does not provide any additional funding to increase the reimbursement rate to 50% to restore the indigent defense partnership. Based on the 2017 Budget, Franklin County would lose approximately \$2 million countywide compared with a 50% reimbursement rate. This provision was amended in the version of the bill approved by the Ohio House of Representatives to eliminate the allowance for the proportional reduction of reimbursement to the counties below 50%. However, based on the amount appropriated, the Legislative Service Commission estimates a reimbursement rate of 45%.

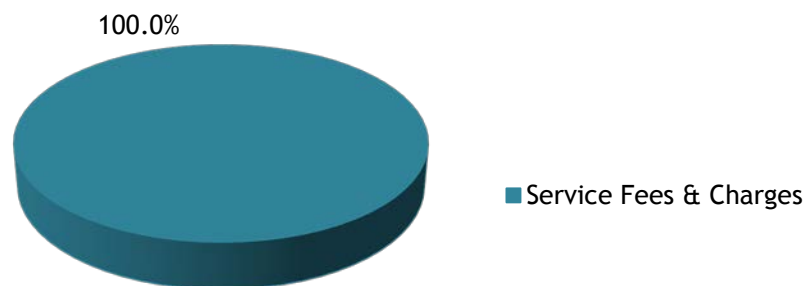
General Fund - Revenue Analysis

Share of Total County Revenue

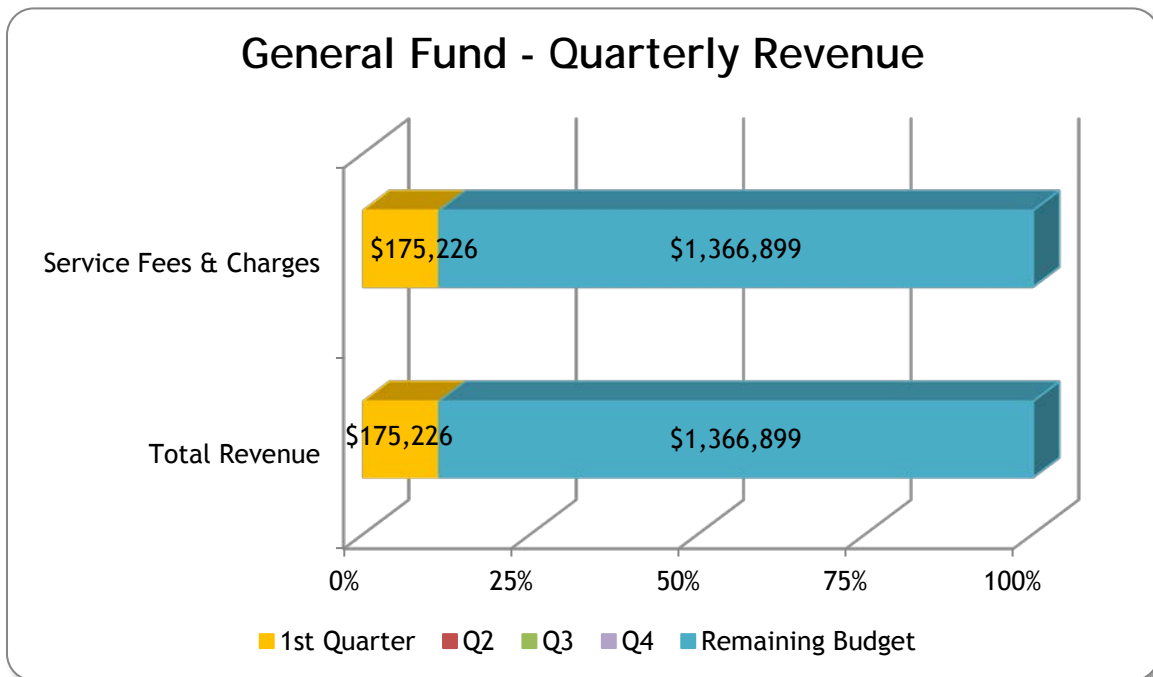


- The General Fund revenue for the Data Center is estimated to be \$1,542,126 for 2017, which is 0.4% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Data Center are charges to non-general fund agencies for services rendered according to service level agreements and for the Microsoft Enterprise Agreement (MSELA).



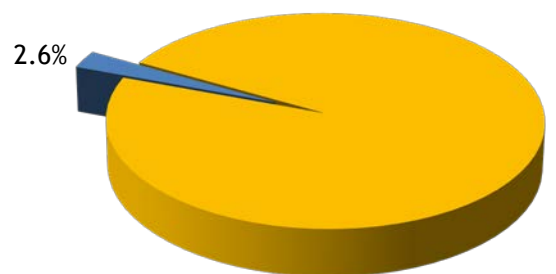
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$278,302	\$303,647	\$197,027	\$437,295	\$278,302	\$1,216,271
Current Year	\$175,226				\$175,226	\$1,542,126

**Current year total represents revised budget.*

- First quarter revenue of \$175,226 represents 11.4% of the budgeted amount for the year.
- Service Fees & Charges include charge-backs to non-general fund agencies for service level agreements and Microsoft Seat License Agreements (MSELA). During the 1st quarter, the Data Center received \$175,226, which is 11.4% of the amount budgeted for the year. The variance is primarily due to delayed billing due to the conversion of the billing system. The billing should be up to date by the 3rd quarter.

General Fund - Expenditure Analysis

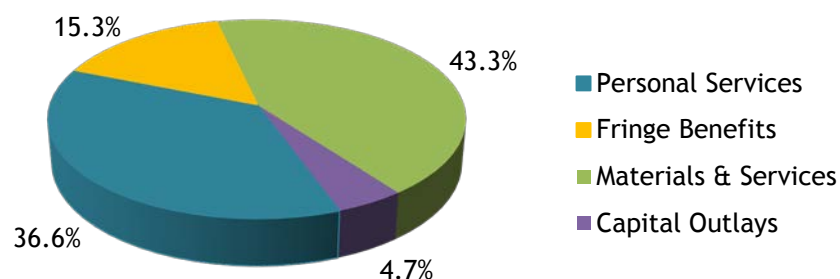
Share of Total County Expenditures



■ Agency General Fund Budgeted Expenses
■ Total Remaining General Fund Budget

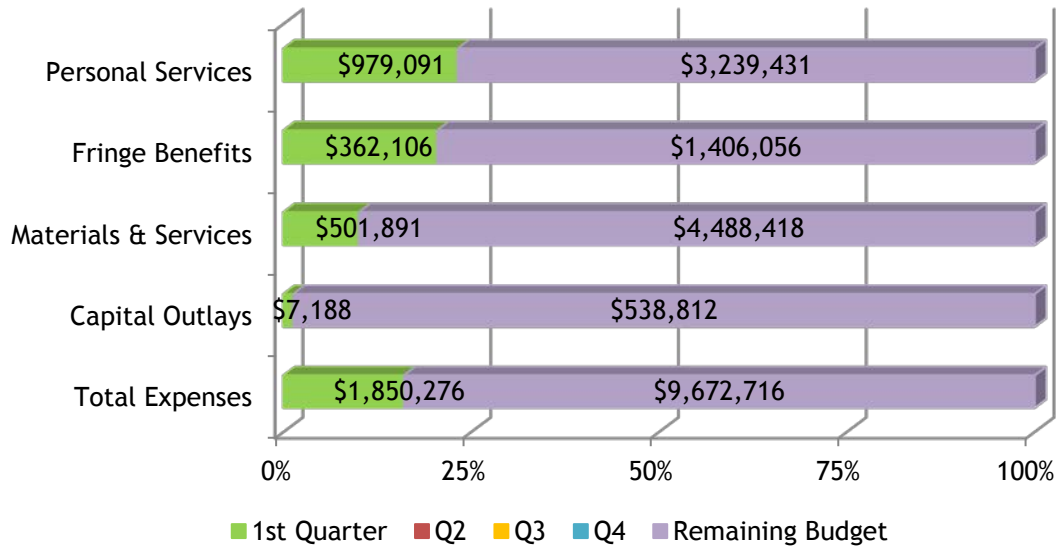
- The General Fund expenditures for the Data Center are estimated to be \$11,522,993 for 2017, which is 2.6% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



■ Personal Services
■ Fringe Benefits
■ Materials & Services
■ Capital Outlays

General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,777,882	\$2,748,949	\$1,818,021	\$4,457,970	\$1,777,882	\$10,802,822
Current Year	\$1,850,276				\$1,850,276	\$11,522,993

**Current year total represents revised budget.*

- First quarter expenditures of \$1,850,276 represent 16.1% of the budgeted amount for the year.
- Materials & Services expenditures in the 1st quarter are 10.1% of the budgeted amount. This is due to the payment of the Microsoft Enterprise License Agreement (MSELA) which occurs at the end of the year. Additionally, payments for consulting services are scheduled to occur in the 2nd and 3rd quarters. Infrastructure support services and license maintenance for other enterprise software will be paid toward the end of the year.
- Capital Outlays in the 1st quarter are 1.3% of the budgeted amount. The Data Center has purchased additional memory for the Unified Computing System (UCS) environment (scheduled for payment in the 2nd quarter). The remaining capital budget primarily consists of the lease of high volume copiers, additional Tier 2 storage, the creation of a Tier 3 storage environment, a new web filtering appliance and replacement switches, which are expected to be purchased in the 3rd quarter.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,135,756	\$979,091	86.2%
2 nd Quarter	\$973,505		
3 rd Quarter	\$1,135,756		
4 th Quarter	\$973,505		
Total	\$4,218,522	\$979,091	23.2%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance is due primarily to the higher than anticipated number of vacancies within the Data Center.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Data Center was \$102,692.

General Fund - Budget Corrective Items - Pending

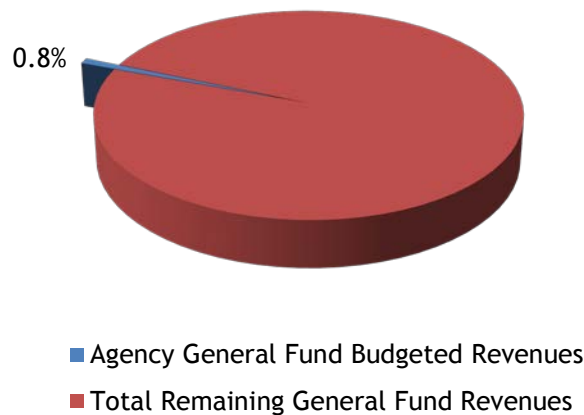
- The Data Center has a pending request for additional appropriations in the amount of \$355,399 to reconcile with Microsoft the licensing on the SQL Server and SharePoint. Of that amount, \$173,652 is estimated to be offset from non-general fund chargebacks. The resolution is scheduled for approval during the 2nd quarter.
- The Data Center has a pending request for additional appropriations in the amount of \$797,397 to implement their security roadmap. The resolution is scheduled for approval during the 2nd quarter.

Additional Budget Analysis

- With the approval of the interim Infrastructure Support Services proposal by Data Board Resolution #17-024, the Office of Management and Budget will work the Data Center to analyze the potential savings from the agreement versus the amount projected to be spent on staff augmentation as well as vacancies within the agency.

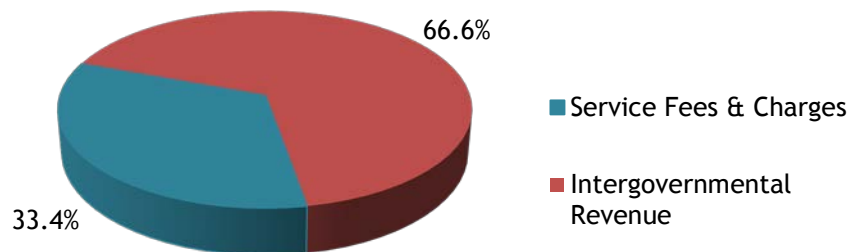
General Fund - Revenue Analysis

Share of Total County Revenue

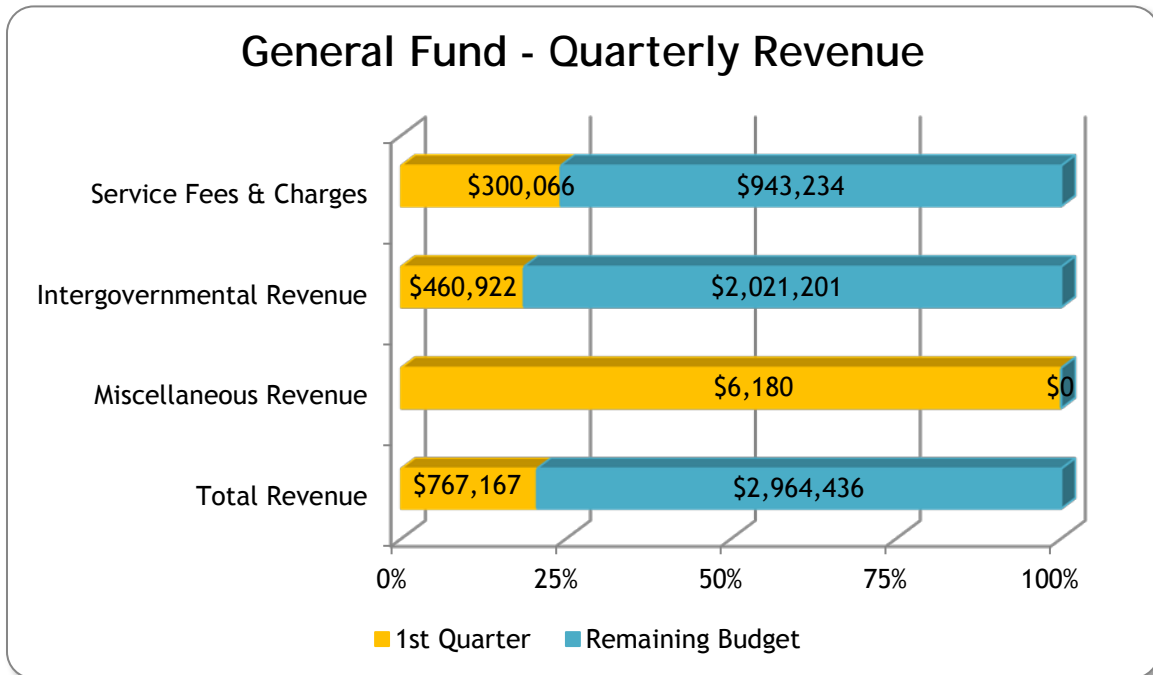


- The General Fund revenue for the Domestic Relations & Juvenile Court is estimated to be \$3,725,423 for 2017, which is 0.8% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Domestic Relations & Juvenile Court are reimbursements from the State Public Defender's Office for appointed counsel fees/expenditures and revenue from the Franklin County Child Support Enforcement Agency to process child support cases.



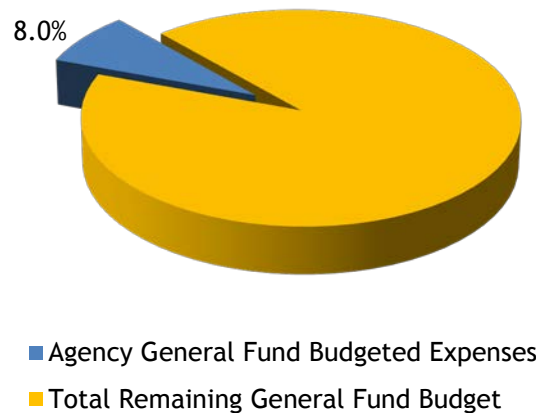
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$788,818	\$1,227,973	\$971,075	\$1,277,955	\$788,818	\$4,265,821
Current Year	\$767,167				\$767,167	\$3,725,423

**Current year total represents revised budget.*

- First quarter revenue of \$767,167 represents 20.6% of the budgeted amount for the year.
- Intergovernmental Revenue includes the reimbursement from the State Public Defender's Office for appointed counsel legal fees and a contract with the Franklin County Educational Service Center.
- The variance with Miscellaneous Revenue is primarily related to employee reimbursements and a prior year overpayment, which accounts for almost all of the variance.

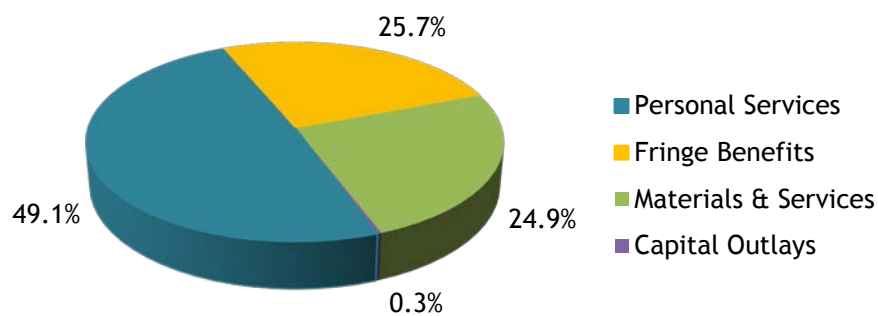
General Fund - Expenditure Analysis

Share of Total County Expenditures

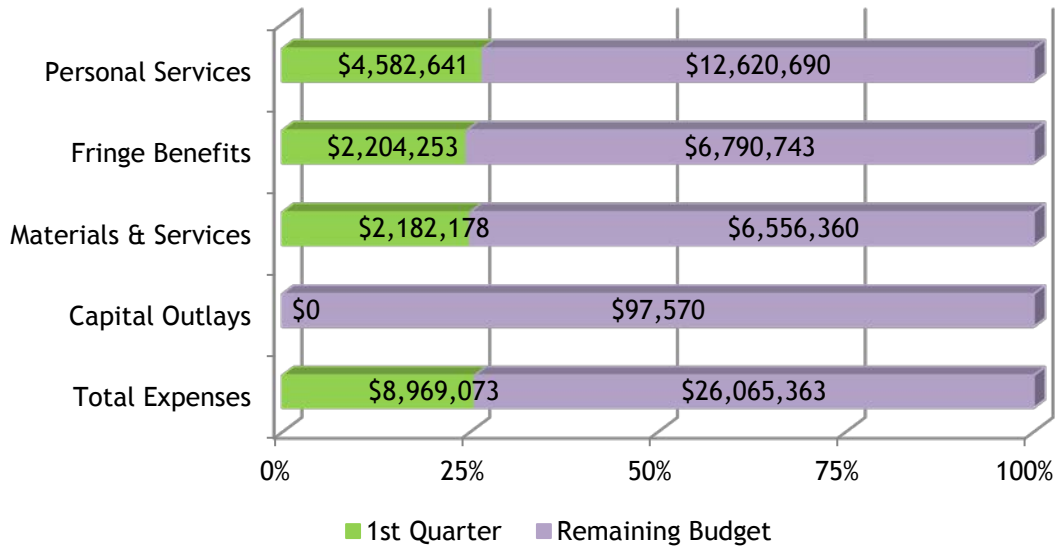


- The General Fund expenditures for the Domestic Relations & Juvenile Court are estimated to be \$35,034,436 for 2017, which is 8.0% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$7,544,335	\$8,253,375	\$8,649,940	\$8,148,023	\$7,544,335	\$32,595,673
Current Year	\$8,969,073				\$8,969,073	\$35,034,436

**Current year total represents revised budget.*

- First quarter expenditures of \$8,969,073 represent 25.6% of the budgeted amount for the year.
- Materials and Services expenditures were \$2,182,178 or 25.0% of the budgeted amount during the 1st quarter. A major expenditure item within Materials and Services is appointed counsel legal fees, in which \$1,602,851 or 28.0% of the \$5,719,418 approved budget was spent during the 1st quarter. This is \$169,466 or 11.8% greater than the \$1,433,385 spent during the 1st quarter of 2016, of which \$5,554,443 was spent by year-end 2016. The 1st quarter expenditures reflect approximately 13 weeks of services. The Court is currently projecting appointed counsel expenditures to be approximately \$5.7 million by year-end.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$4,631,666	\$4,582,641	98.9%
2 nd Quarter	\$3,970,000		
3 rd Quarter	\$4,631,666		
4 th Quarter	\$3,970,000		
Total	\$17,203,332	\$4,582,641	26.6%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Domestic Relations & Juvenile Court was \$383,669.

General Fund - Budget Corrective Items - Pending

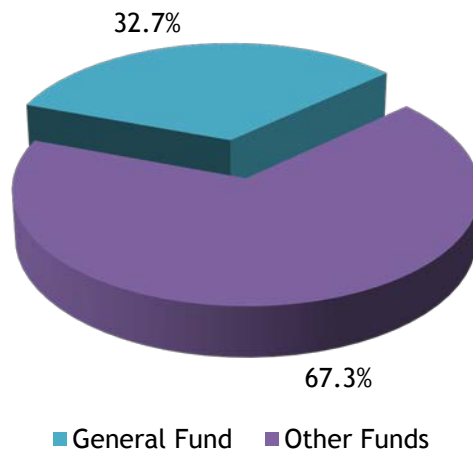
- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

- House Bill 174 has been introduced to add two judges to the Domestic Relations & Juvenile Court for terms of office beginning in January 2019. This would increase the number of judges on the Domestic Relations & Juvenile Court from five to seven.
- The State Public Defender's Office notified counties that the reimbursement rate would decrease from 44% to 40% for the remainder of the state fiscal year 2017 due to decreased funding. The introduced version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) does not provide any additional funding to increase the reimbursement rate to 50% to restore the indigent defense partnership. Based on the 2017 Budget, Franklin County would lose approximately \$2 million countywide compared with a 50% reimbursement rate. This provision was amended in the version of the bill approved by the Ohio House of Representatives to eliminate the allowance for the proportional reduction of reimbursement to the counties below 50%. However, based on the amount appropriated, the Legislative Service Commission estimates a reimbursement rate of 45%.

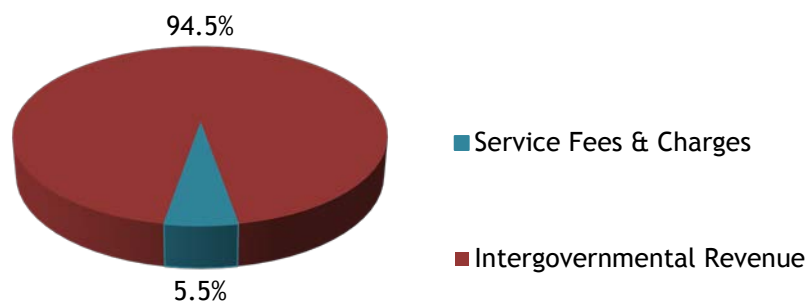
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



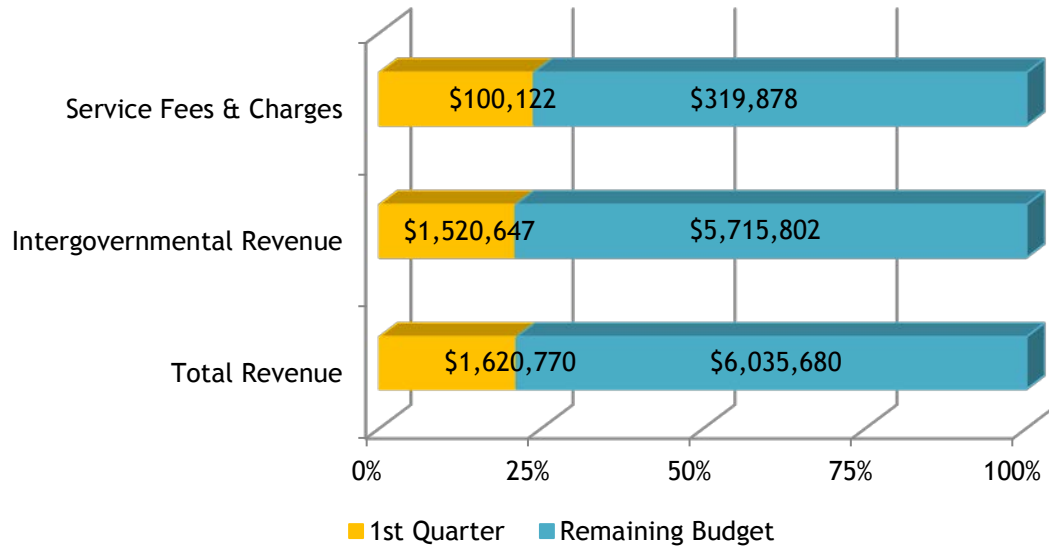
- The non-general fund revenue for the Domestic Relations & Juvenile Court is estimated to be \$7,656,449 for 2017, which is 67.3% of the total budgeted revenue for the Domestic Relations & Juvenile Court.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for the Domestic Relations & Juvenile Court are court filing fees within the Computerization Fund (Fund 2018) and Special Projects Fund (Fund 2129); and state reimbursements within the Felony Delinquent Care and Custody Fund (Fund 2048) and the Special Food Fund (Fund 2663).

Non-General Fund - Quarterly Revenue



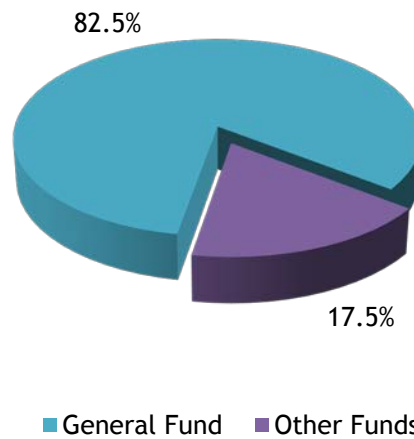
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,155,183	\$835,736	\$4,382,173	\$132,265	\$1,155,183	\$6,505,357
Current Year	\$1,620,770				\$1,620,770	\$7,656,449

**Current year total represents revised budget.*

- First quarter revenue of \$1,620,770 represents 21.2% of the budgeted amount for the year.
- Service Fees and Charges include court filing fees used for the computerization of the court. As of the 1st quarter, \$100,122 or 23.8% of the budgeted amount was collected.
- Intergovernmental Revenues includes the Ohio Department of Youth Services, 510 Subsidy (a formula based Ohio Department of Youth Service grant) and RECLAIM Ohio, of which \$1,484,480 or 20.9% of the budgeted amount was received. This is an increase of \$455,952 or 44.3% from the \$1,028,528 received in the 1st quarter of 2016.

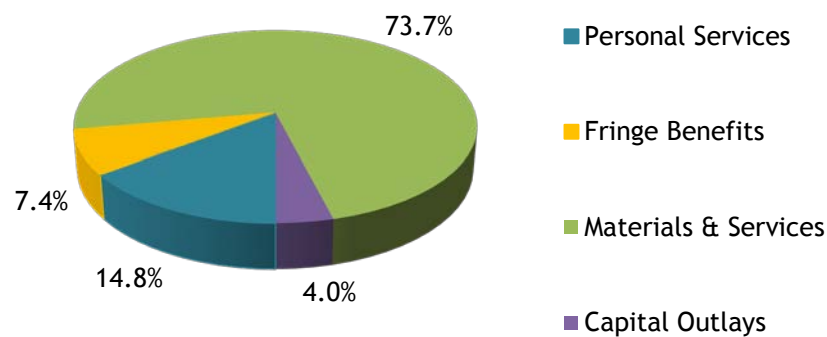
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

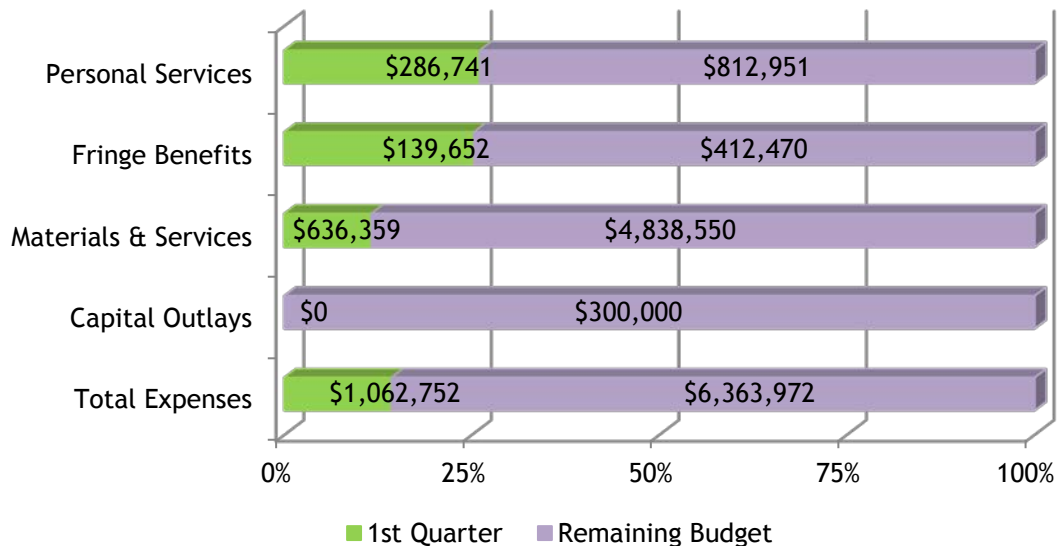


- The non-general fund expenditures for the Domestic Relations & Juvenile Court are estimated to be \$7,426,723 for 2017, which is 17.5% of the total budgeted expenditures for the Domestic Relations & Juvenile Court.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,173,663	\$1,012,535	\$1,691,276	\$1,625,649	\$1,173,663	\$5,503,123
Current Year	\$1,062,752				\$1,062,752	\$7,426,723

**Current year total represents revised budget.*

- First quarter expenditures of \$1,062,752 represent 14.3% of the budgeted amount for the year.
- Materials and Services expenditures as of the 1st quarter were \$636,359 or 11.6% of the budgeted amount. Of this amount, \$520,428 or 81.8% are within the Felony Delinquent Care and Custody Fund (510 Subsidy, a formula based Ohio department of Youth Service grant, and RECLAIM Ohio from the Ohio Department of Youth Services) for social services and placement costs. This is a decrease of \$188,141 or 26.6% from the \$708,569 expended in the 1st quarter of 2016.
- There were no capital expenditures made during this quarter. The \$300,000 budgeted within Capital Outlays is for the courtroom modernization project.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$296,071	\$286,741	96.8%
2 nd Quarter	\$253,775		
3 rd Quarter	\$296,071		
4 th Quarter	\$253,775		
Total	\$1,099,692	\$286,741	26.1%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

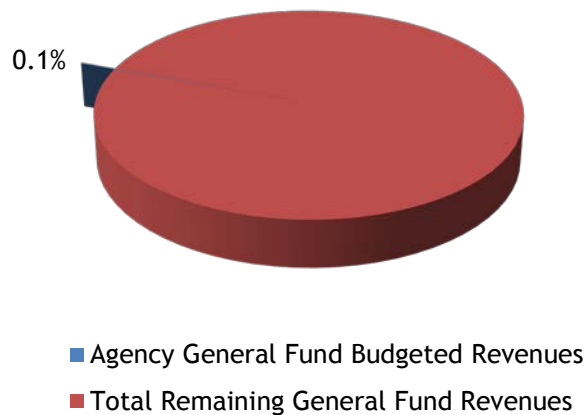
- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Domestic Relations & Juvenile Court in the Felony Delinquent Care and Custody Fund (Fund 2048) was \$23,533.

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

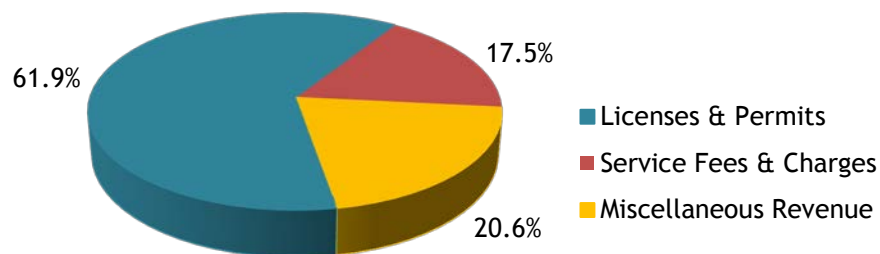
General Fund - Revenue Analysis

Share of Total County Revenue



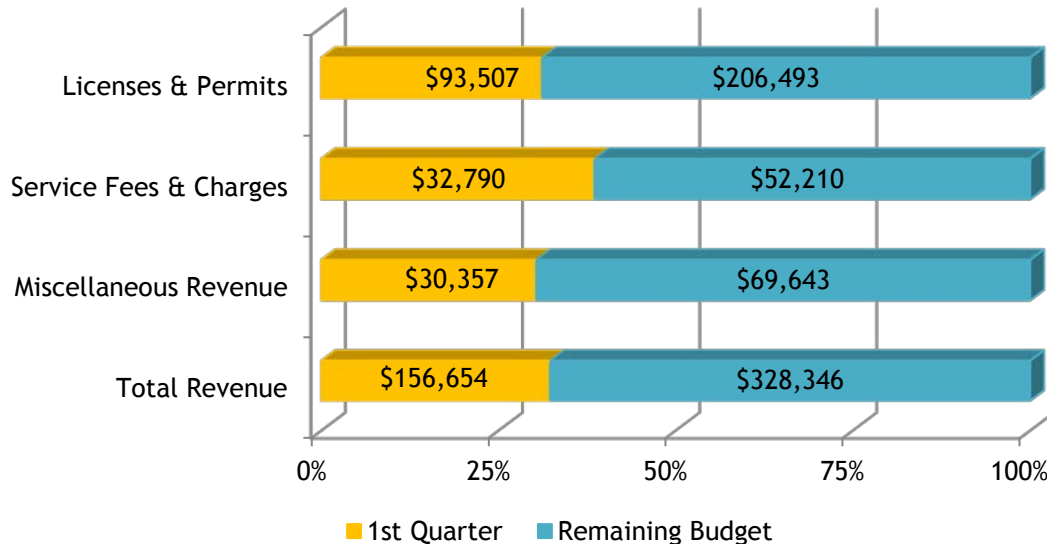
- The General Fund revenue for Economic Development & Planning is estimated to be \$485,000 for 2017, which is 0.1% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for Economic Development & Planning are building permits for new commercial and residential construction projects as well as state grants and loan receipts.

General Fund - Quarterly Revenue



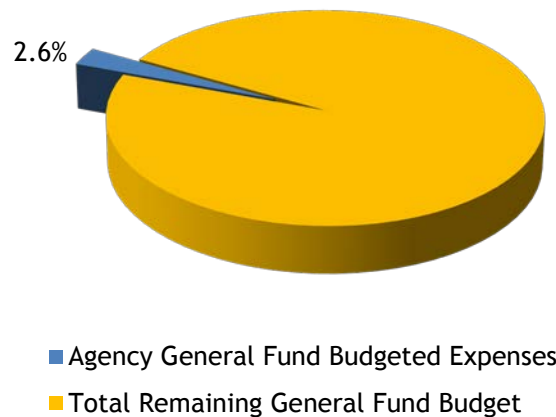
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$73,899	\$295,242	\$156,385	\$178,444	\$73,899	\$703,970
Current Year	\$156,654				\$156,654	\$485,000

*Current year total represents revised budget.

- First quarter revenue of \$156,654 represents 32.3% of the budgeted amount for the year.
- Licenses and Permits were 31.2% of the total budgeted amount for the 1st quarter, with collection of \$93,507. The collected revenue is \$31,913 or 51.8% greater than the \$61,594 in revenue collected during the same period in 2016.
- Service Fees and Charges include revenue for lot splits and subdivision evaluations. \$32,790 or 38.6% of the budget was received in the 1st quarter. The collected revenue is \$20,485 or 166.5% greater than the \$12,305 in revenue collected during the same period in 2016.

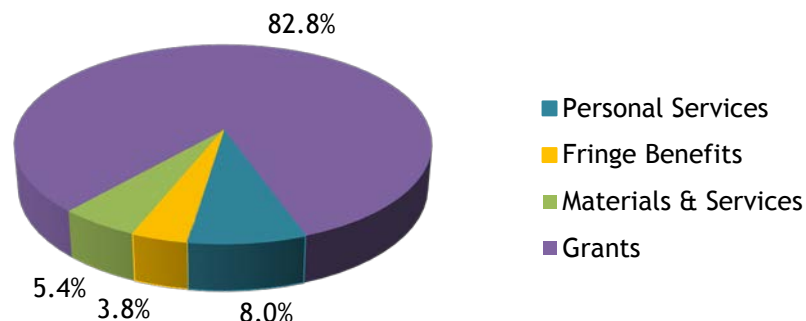
General Fund - Expenditure Analysis

Share of Total County Expenditures

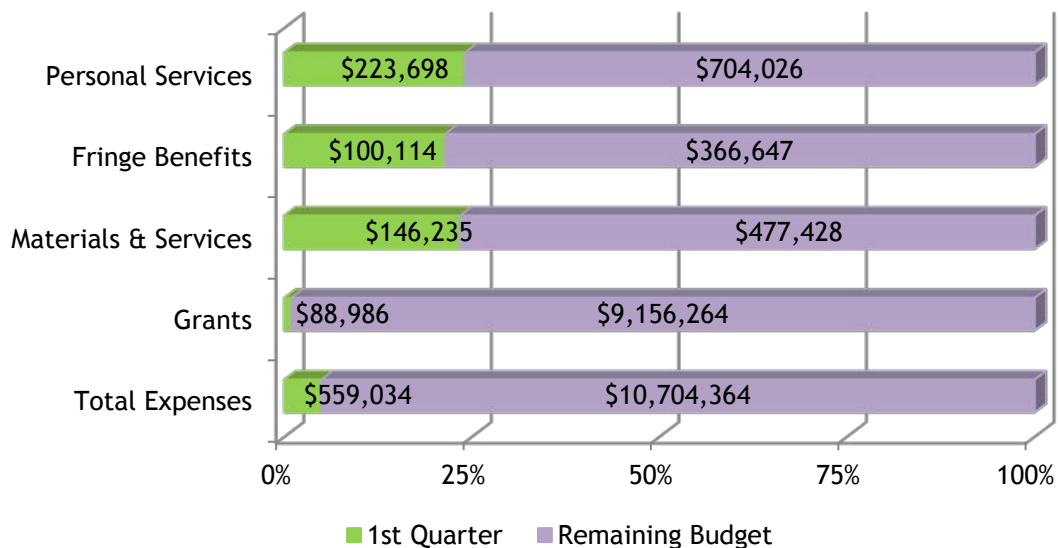


- The General Fund expenditures for Economic Development & Planning are estimated to be \$11,263,398 for 2017, which is 2.6% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$497,289	\$1,801,080	\$1,706,259	\$5,286,908	\$497,289	\$9,291,536
Current Year	\$559,034				\$559,034	\$11,263,398

*Current year total represents revised budget.

- First quarter expenditures of \$559,034 represent 5.0% of the budgeted amount for the year.
- Materials and Services are expended on an as needed basis, and spending during the 1st quarter was \$124,795 or 20.1% of the budgeted amount.
- Grant distributions during the 1st quarter were included \$50,000 to the Greater Columbus Sports Commission for the Women's Final Four, \$35,236 for various Workforce Innovation Training Grant (WITG) agreements.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$249,772	\$223,698	89.6%
2 nd Quarter	\$214,090		
3 rd Quarter	\$249,772		
4 th Quarter	\$214,090		
Total	\$927,724	\$223,698	24.1%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in Personal Services is due to a vacant Assistant Director position.

General Fund - Budget Corrective Items - Approved

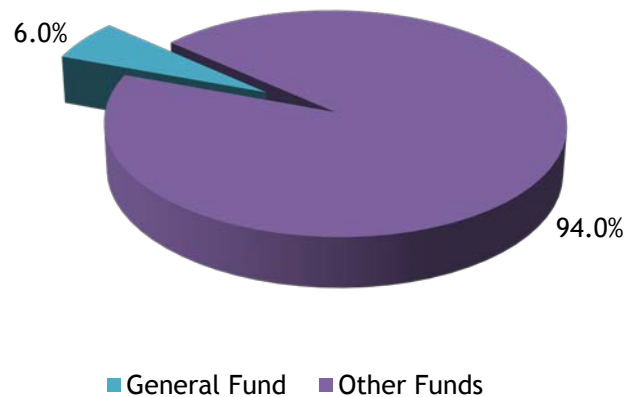
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Economic Development & Planning was \$14,752.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

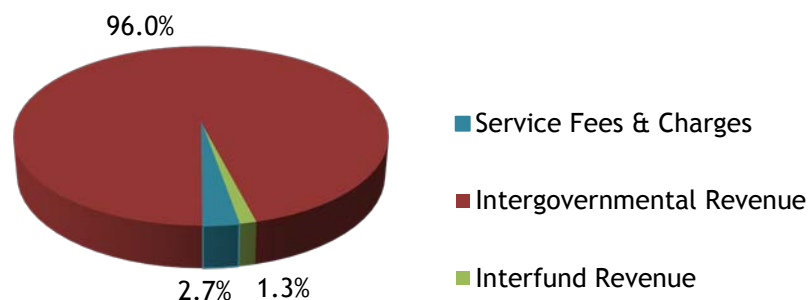
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



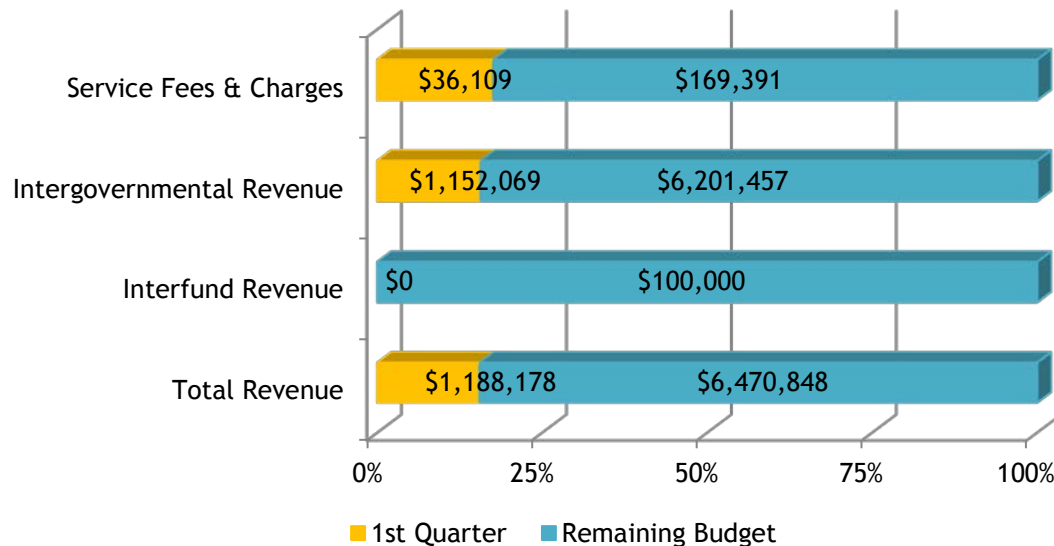
- The non-general fund revenue for Economic Development & Planning is estimated to be \$7,659,027 for 2017, which is 94.0% of the total budgeted revenue for Economic Development & Planning.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for Economic Development & Planning are grant awards from the United States Housing & Urban Development (HUD) Department, the Ohio Department of Natural Resources (ODNR) and the Clean Ohio program.

Non-General Fund - Quarterly Revenue



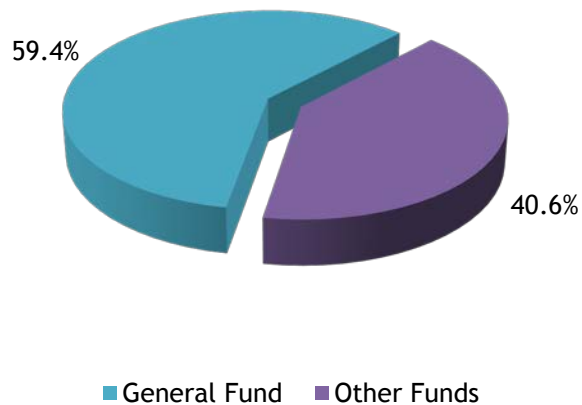
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,398,053	\$443,169	\$1,527,361	\$850,014	\$1,398,053	\$4,218,597
Current Year	\$1,188,178				\$1,188,178	\$7,659,027

**Current year total represents revised budget.*

- First quarter revenue of \$1,188,178 represents 15.5% of the budgeted amount for the year.
- Service Fees and Charges include fees for tax abatement monitoring as well as program income from federal grants collected throughout the year.
- The variance from the prior year is primarily related to the decline in Intergovernmental Revenue to the Community & Economic Development Fund (Fund 2082). This fund received \$752,152 in the 1st quarter, which is a decrease of \$592,301 or 44.1% from 2016. This decrease was partially offset by receipts of \$399,918 from the Clean Ohio Grant in the Clean Ohio Fund (Fund 4058).

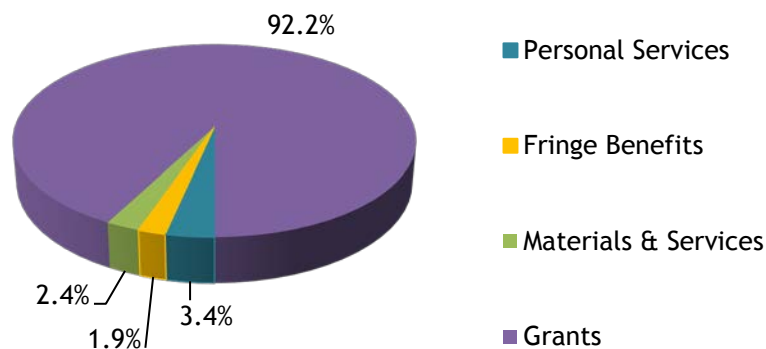
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

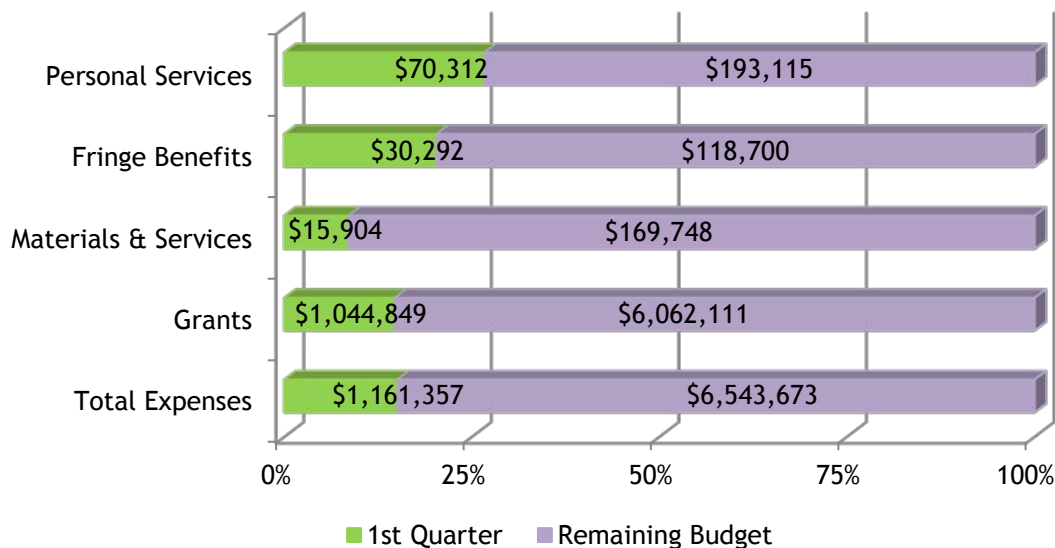


- The non-general fund expenditures for Economic Development & Planning are estimated to be \$7,705,030 for 2017, which is 40.6% of the total budgeted expenditures for Economic Development & Planning.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,538,303	\$760,124	\$1,284,850	\$974,511	\$1,538,303	\$4,557,788
Current Year	\$1,161,357				\$1,161,357	\$7,705,030

**Current year total represents revised budget.*

- First quarter expenditures of \$1,161,357 represent 15.1% of the budgeted amount for the year.
- Materials & Services expenditures are spent on an as needed basis. At the end of the 1st quarter, 8.6% of the budgeted amount was expended.
- Of the \$1,044,849 expended within Grants during the 1st quarter, \$475,002 or 45.5% was related to the Community Development Block Grant program.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$70,923	\$70,312	99.1%
2 nd Quarter	\$60,791		
3 rd Quarter	\$70,923		
4 th Quarter	\$60,791		
Total	\$263,427	\$70,312	26.7%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter

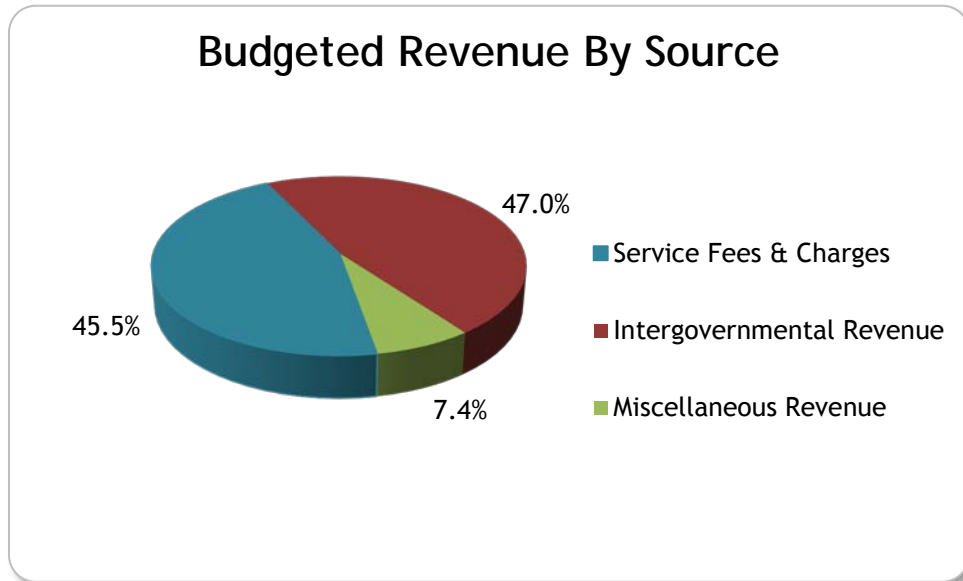
Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Economic Development & Planning in the Community & Economic Development Fund (Fund 2082) was \$5,787.
- Resolution No. 0042-17 authorized a supplemental appropriation within the Clean Ohio Fund (Fund 4058) in the amount of \$399,918 in order to align the appropriation with the actual beginning cash balance in the Certificate of Estimated Resources.

Non-General Fund - Budget Corrective Items - Pending

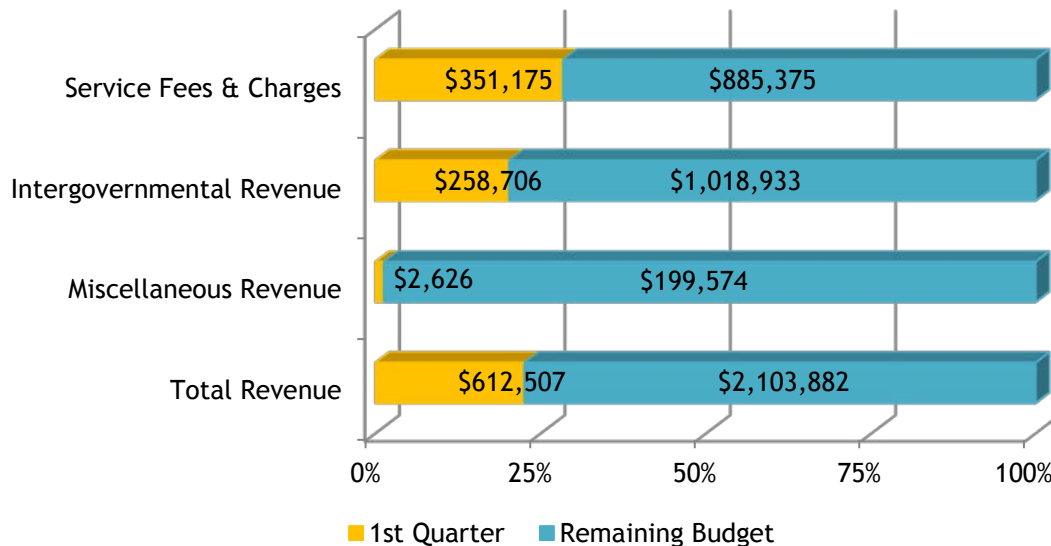
- There are no requests currently pending that may impact the budget.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Emergency Management & Homeland Security is estimated to be \$2,716,389 for 2017.
- The main sources of non-general fund revenue for Emergency Management & Homeland Security are proportionate share amounts received from participating entities, grants for local emergency management efforts, the Emergency Management Preparedness Grant (EMPG), financial support from the Chemical Emergency Preparedness Advisory Council (CEPAC), fees and reimbursements from the purchase of warning sirens, and other fees for services.

Non-General Fund - Quarterly Revenue



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$0	\$1,312,787	\$184,052	\$576,674	\$0	\$2,073,513
Current Year	\$612,507				\$612,507	\$2,716,389

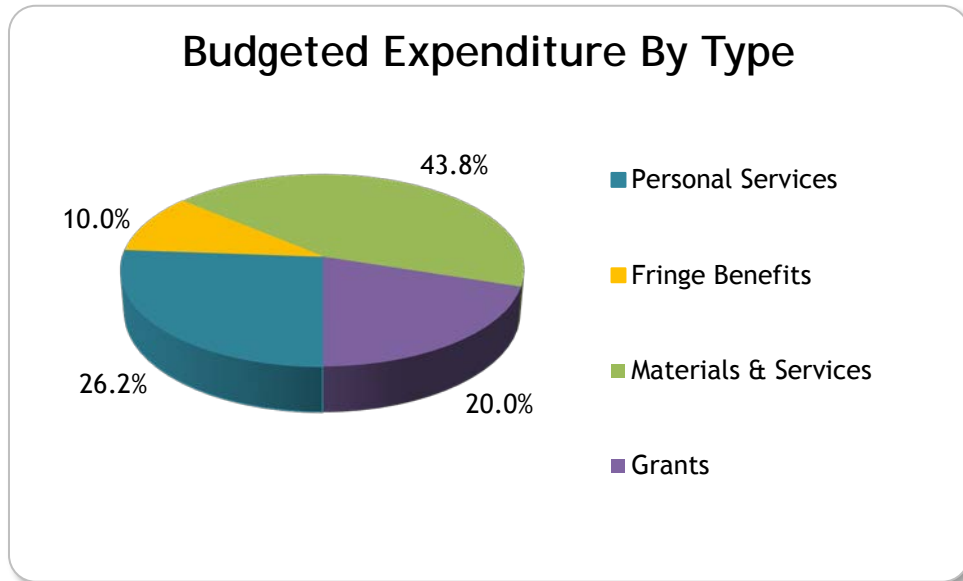
*Current year total represents revised budget.

- First quarter revenue of \$612,507 represents 22.6% of the budgeted amount for the year.
- The 1st quarter difference between 2017 and 2016 is due to the timing of reimbursements and a delay in mailing the proportionate share bills in 2016.
- First quarter Intergovernmental Revenue is primarily derived from Federal grants and Warning Siren maintenance reimbursement from municipalities.
- Miscellaneous Revenue is primarily associated with the reimbursement from municipalities for the purchase of warning sirens. The revenue and associated expenditures are pass through and driven by the demand for repairs, replacements, and purchases of new sirens by municipalities.

- First quarter Service Fees and Charges revenue include the proportionate shares of participating entities which are billed late in the 1st quarter and paid in the 2nd quarter. The proportionate shares of participating entities for 2016 and 2017 are provided in the table below.

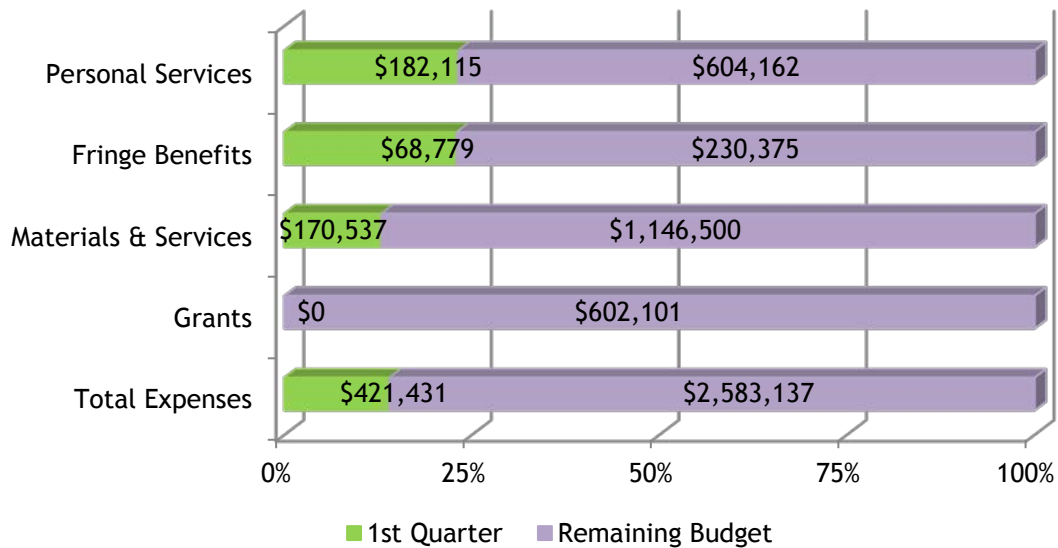
City/Village	Proportionate Share		Variance
	2016	2017	
Bexley	15,494	15,923	429
Brice	103	101	(2)
Canal Winchester	7,550	7,874	324
Columbus	653,289	682,424	29,135
Dublin	59,460	62,580	3,120
Franklin County	121,690	95,215	(26,475)
Gahanna	33,027	33,984	957
Grandview	8,239	8,652	413
Grove City	33,393	34,658	1,265
Groveport	7,340	8,075	735
Harrisburg	233	233	0
Hilliard	30,515	32,691	2,176
Lockbourne	170	170	0
Marble Cliff	1,118	1,155	37
Minerva Park	1,216	1,247	31
New Albany	15,825	16,614	789
Obetz	4,296	4,770	474
Reynoldsburg	29,401	29,857	456
Riverlea	744	763	19
Upper Arlington	48,147	49,815	1,668
Urbancrest	788	816	28
Valleyview	430	441	11
Westerville	37,184	38,021	837
Whitehall	12,516	12,625	109
Worthington	17,381	17,848	467
Total	1,139,550	1,156,550	17,001 (1.5%)

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Emergency Management & Homeland Security are estimated to be \$3,004,568 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$340,409	\$580,523	\$367,919	\$546,246	\$340,409	\$1,835,097
Current Year	\$421,431				\$421,431	\$3,004,568

*Current year total represents revised budget.

- First quarter expenditures of \$421,431 represent 14.0% of the budgeted amount for the year.
- First quarter Materials and Services expenditures of \$170,537 represent 12.9% of the budgeted amount for the year. Expenditures in the budget category during the 1st quarter were \$44,646 more than the same period in 2016. The increase is in line with State FY16 State Homeland Security Grant receipts.
- Expenditures within Grants are expected to occur primarily in the 3rd and 4th quarters.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$211,690	\$182,115	86.0%
2 nd Quarter	\$181,449		
3 rd Quarter	\$211,690		
4 th Quarter	\$181,449		
Total	\$786,277	\$182,115	23.2%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in Personal Service expenditures during the 1st quarter is attributed to a vacancy of one part-time position, as well as a delay in allocating salary and wage increases to agency personnel. The date for the distribution of the wage increases has not yet been determined.

Non-General Fund - Budget Corrective Items - Approved

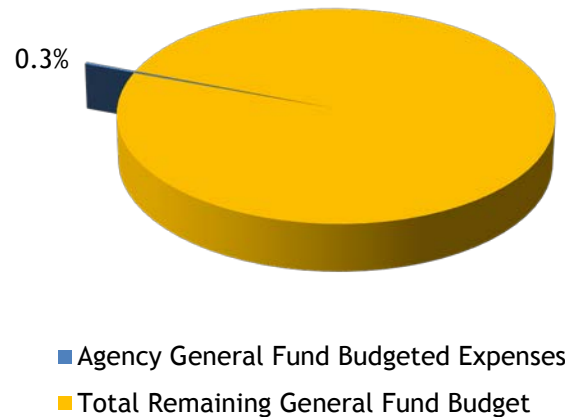
- Resolution No. 0199-17 authorized non-general fund supplemental appropriations in the amount of \$75,000 for the FY16 Pre-Disaster Mitigation Grant from the Ohio Emergency Management Agency.

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

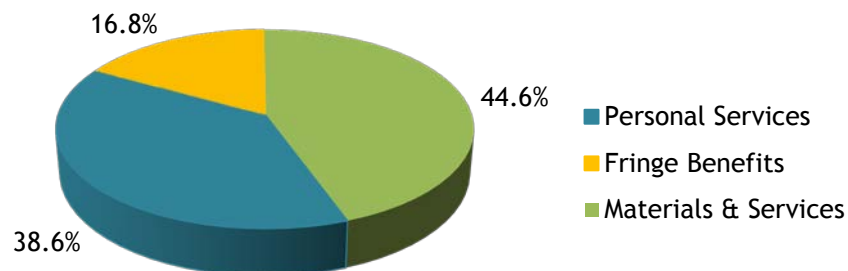
General Fund - Expenditure Analysis

Share of Total County Expenditures

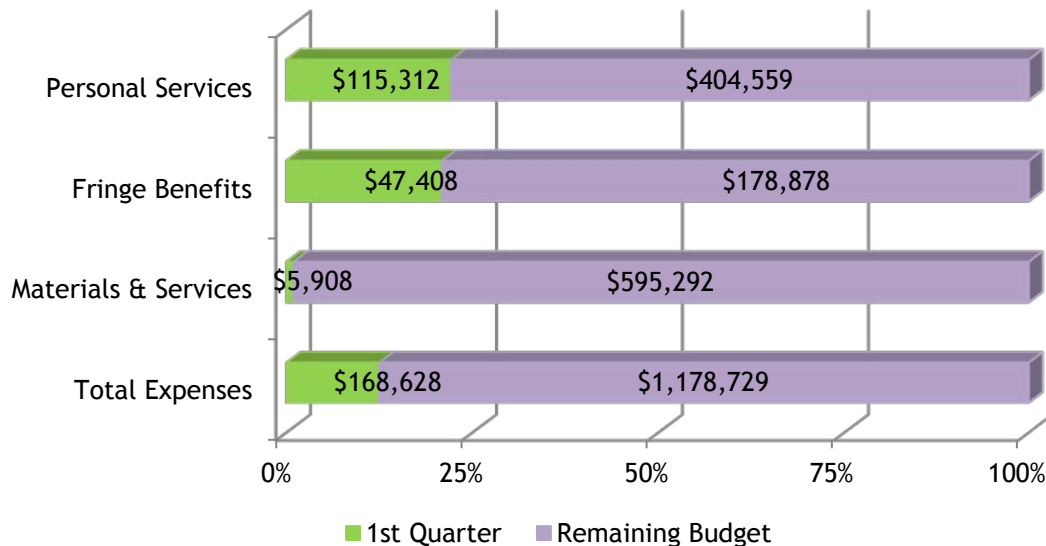


- The General Fund expenditures for the Engineer's Office are estimated to be \$1,347,357 for 2017, which is 0.3% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$523,909	\$164,169	\$178,928	\$370,116	\$523,909	\$1,237,122
Current Year	\$168,628				\$168,628	\$1,347,357

**Current year total represents revised budget.*

- First quarter expenditures of \$168,628 represent 12.5% of the budgeted amount for the year.
- Materials & Services expenditures in the 1st quarter were associated with the timing of payments to the Franklin Soil and Water Conservation District in support of the Stormwater Management Program. The amounts were significantly below the 25% threshold because no payments were made during the 1st quarter.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$139,965	\$115,312	82.4%
2 nd Quarter	\$119,970		
3 rd Quarter	\$139,965		
4 th Quarter	\$119,970		
Total	\$519,871	\$115,312	22.2%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance is due to the seasonal nature of the work performed by the Engineer's Office quarter.

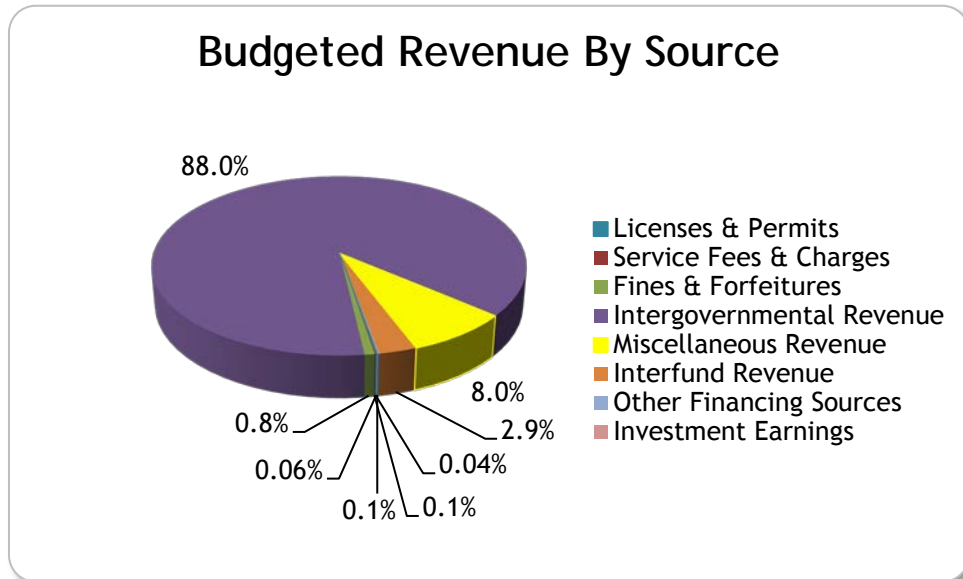
General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Engineer's Office was \$11,687.

General Fund - Budget Corrective Items - Pending

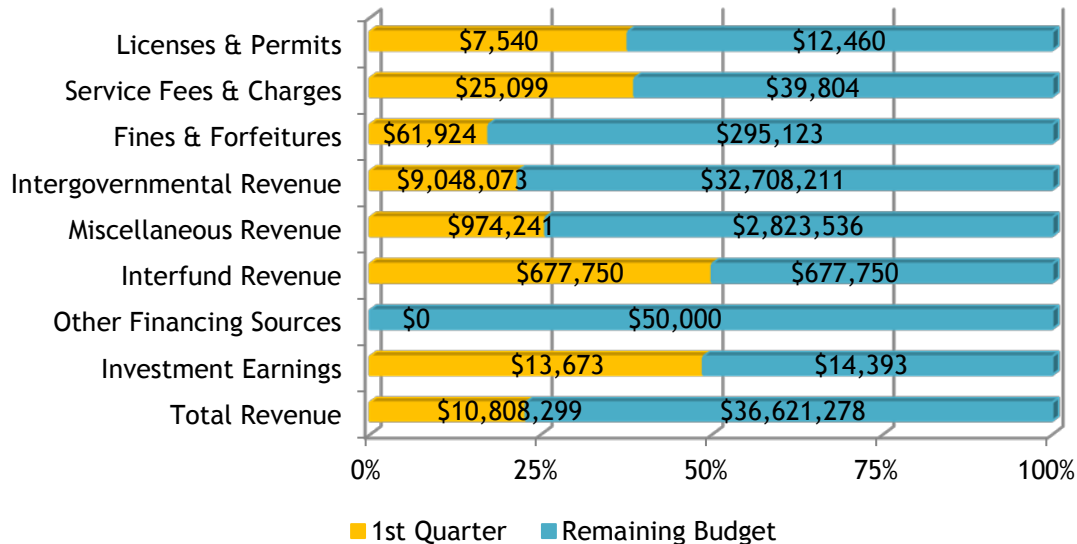
- There are no requests currently pending that may impact the budget.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Engineer's Office is estimated to be \$47,429,577 for 2017.
- The main sources of non-general fund revenue for the Engineer's Office are :
 - State and Federal Grants and Motor Vehicle License and Taxes within the Motor Vehicle and Gas Tax Fund (Fund 2015)
 - Operating transfers from the General Fund and State Grants within the Stormwater Management Fund (Fund 2095)

Non-General Fund - Quarterly Revenue



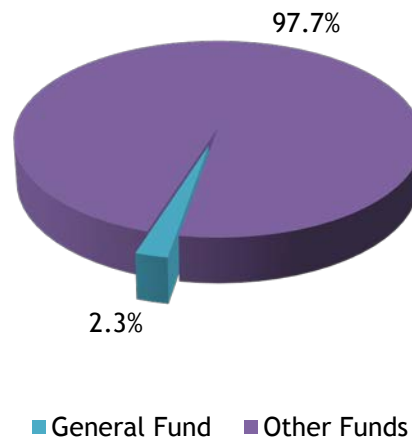
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$8,573,755	\$11,357,678	\$8,999,047	\$18,357,632	\$8,573,755	\$47,288,112
Current Year	\$10,808,299				\$10,808,299	\$47,429,577

**Current year total represents revised budget.*

- First quarter revenue of \$10,808,299 represents 22.8% of the budgeted amount for the year.
- Intergovernmental revenue includes State and Federal grants, motor vehicle license tax, and other government entity reimbursements. State and Federal grants are generally collected during the second half of the year and other government entity reimbursements are collected during the 4th quarter when projects are active. Motor vehicle license taxes are on target with 25.1% of budget received during the 1st quarter.
- Miscellaneous Revenue includes revenue from other government entities for services obtained through collaboration on projects, of which 25.7% of budget has been collected. The remaining budgeted revenues will be collected throughout the year.
- Interfund Revenue includes General Fund support of Stormwater Management efforts. A transfer of \$677,750 from the General Fund occurred in the 1st quarter. The remaining transfer will occur during the 3rd quarter.

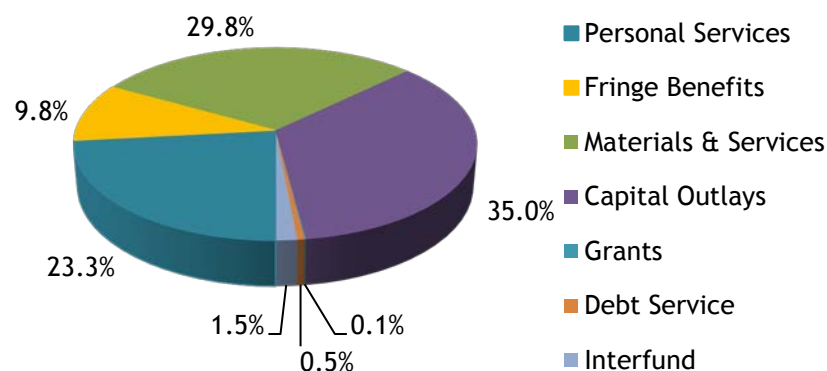
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

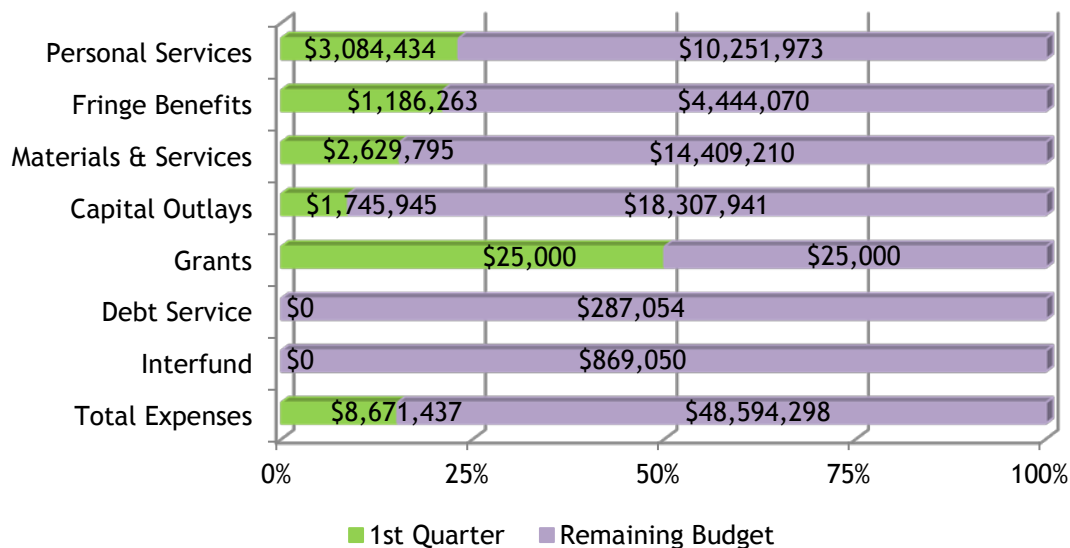


- The non-general fund expenditures for the Engineer's Office are estimated to be \$57,265,735 for 2017, which is 97.7% of the total budgeted expenditures for the Engineer's Office.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$6,461,724	\$9,082,108	\$18,106,570	\$20,972,214	\$6,461,724	\$54,622,616
Current Year	\$8,671,437				\$8,671,437	\$57,265,735

**Current year total represents revised budget.*

- First quarter expenditures of \$8,671,437 represent 15.1% of the budgeted amount for the year.
- Materials and Services and Capital Outlays, such as infrastructure repairs and improvement, land purchases and heavy machinery, are typically expended during the 3rd and 4th quarters when projects are active.
- The budget for Debt Service is related to road construction, bridge construction, and other projects that are supported by the Ohio Public Works Commission (OPWC) loans and are typically expended during the 4th quarter.
- The budget for Interfund is associated with the debt service transfers related to the various bond issuances of the County for road and bridge projects. The debt service transfers are scheduled for the 2nd and 4th quarters.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$3,590,571	\$3,084,434	85.9%
2 nd Quarter	\$3,077,632		
3 rd Quarter	\$3,590,571		
4 th Quarter	\$3,077,632		
Total	\$13,336,407	\$3,084,434	23.1%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance is primarily due to the timing of seasonal employees, who generally work during the summer, as well as less than anticipated overtime expenditures due to the mild weather conditions during the winter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Engineer's Office were:
 - \$176,983 in the Motor Vehicle and Gas Tax Fund (Fund 2015)
 - \$3,408 in the Stormwater Management Fund (Fund 2095)
- Resolution No. 0140-17 authorized non-general fund supplemental appropriations in the amount of \$3,397,612 for the Motor Vehicle & Gas Tax Fund (Fund 2015) for several items that carried over into 2017 from 2016. This includes the 2016 Traffic Signal Maintenance Program, the 2016 Guardrail Maintenance Program, and the payment for the 2016 County and Township Resurfacing.

Non-General Fund - Budget Corrective Items - Pending

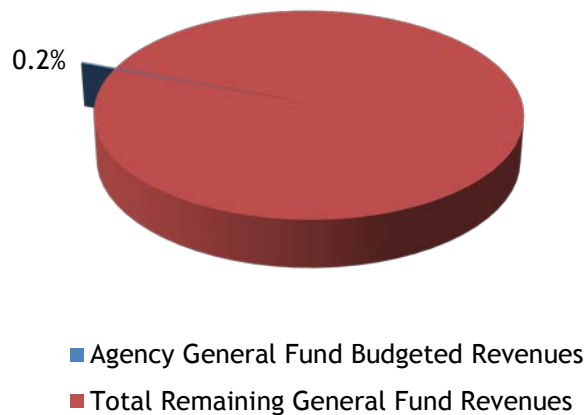
- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

- The enacted version of state transportation budget for fiscal years 2018-2019 (House Bill 26) includes a provision to allow counties to authorize an additional \$5 fee (subject to referendum) for standard vehicle registrations. The County currently collects \$15 in permissive registration fees, which was the maximum allowed by statute prior to the enactment of House Bill 26.

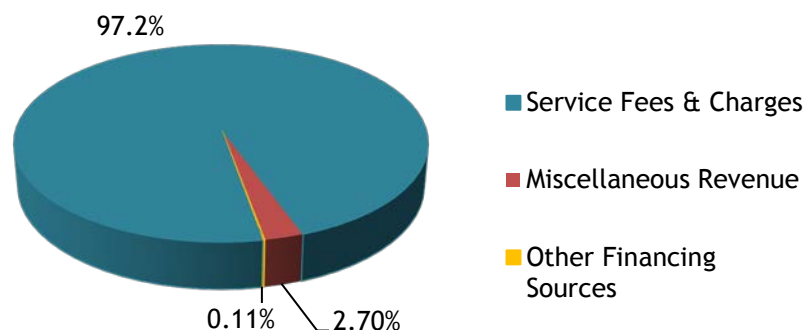
General Fund - Revenue Analysis

Share of Total County Revenue

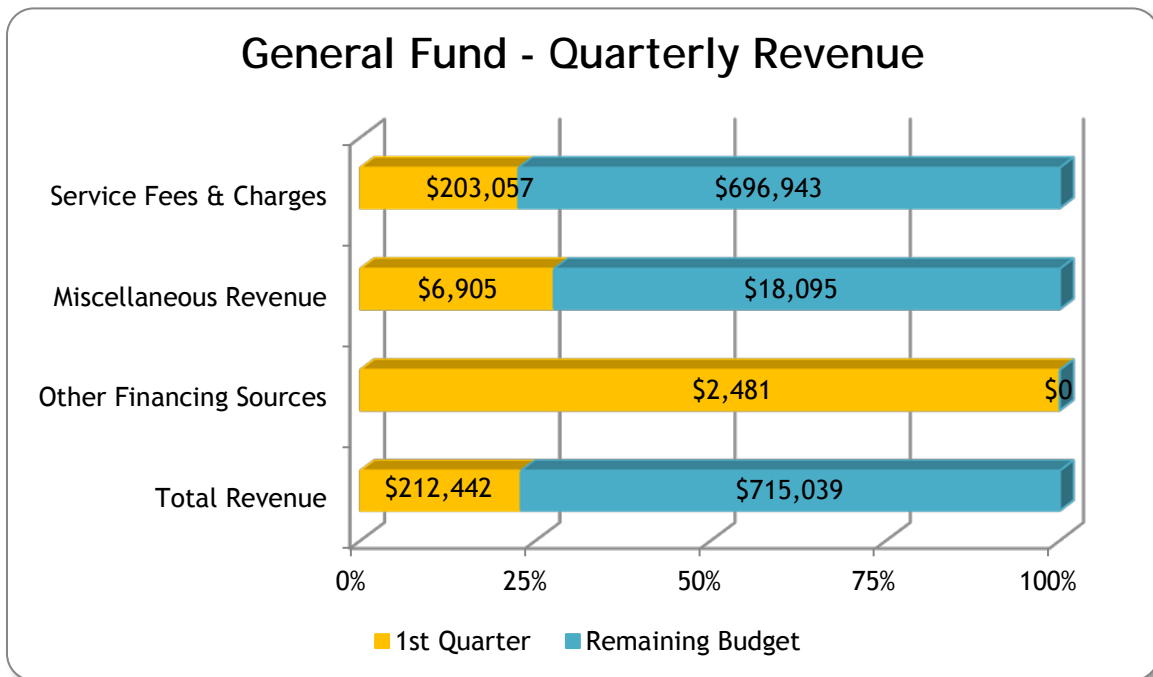


- The General Fund revenue for General Services (Purchasing & Fleet) is estimated to be \$926,000 for 2017, which is 0.2% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for General Services (Purchasing & Fleet) are derived from chargebacks to non-general fund agencies for goods and services provided. Goods and services are provided through the Mail Services, Graphic Arts, Vehicle Management and Maintenance, and Fuel Management programs.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$274,074	\$170,633	\$254,903	\$315,507	\$274,074	\$1,015,117
Current Year	\$212,442				\$212,442	\$926,000

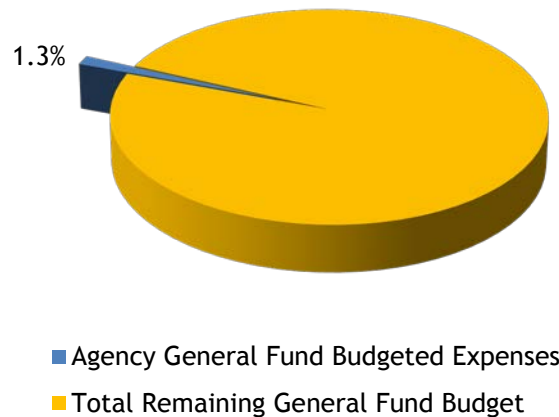
**Current year total represents revised budget.*

- First quarter revenue of \$212,442 represents 22.9% of the budgeted amount for the year.
- The three major sources of revenue within Service Fees & Charges are received from the Graphic Arts, Mail Services, and Vehicle Management and Maintenance programs, as shown in the table below:

Program	2017 Rev. Budget	YTD Revenue	% of Budget Received
Graphic Arts	\$150,000	\$30,040	20.0%
Mail Services	\$600,000	\$145,961	24.3%
Vehicle Management and Maintenance	\$150,000	\$27,055	18.0%
TOTAL	\$900,000	\$203,056	22.6%

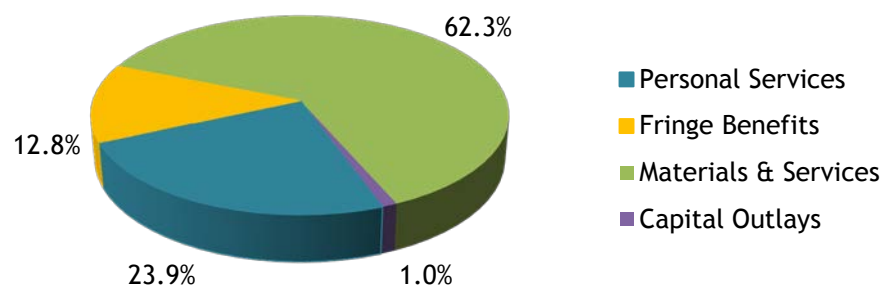
General Fund - Expenditure Analysis

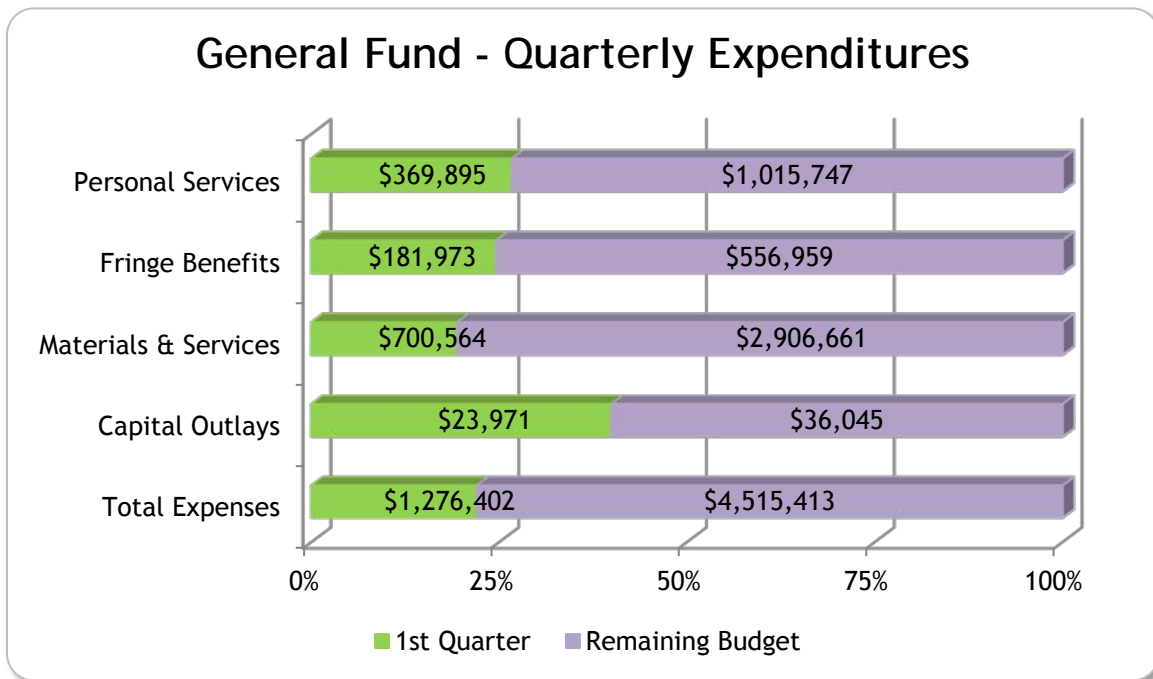
Share of Total County Expenditures



- The General Fund expenditures for General Services (Purchasing & Fleet) are estimated to be \$5,791,815 for 2017, which is 1.3% 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	\$1,330,567	\$1,054,049	\$1,392,225	\$1,643,263	\$1,330,567	\$5,420,104
Current Year	\$1,276,402				\$1,276,402	\$5,791,815

**Current year total represents revised budget.*

- First quarter expenditures of \$1,276,402 represent 22.0% of the budgeted amount for the year.
- Materials and Services expenditures were \$700,564 or 19.4% of the amount budgeted for the year due to the timing of purchases for postal services and lower than estimated price of gasoline. Of the amount expended in the 1st quarter, \$400,000 or 57.1% is related to postal services and \$181,069 or 25.8% is related to the purchase of gasoline.
- Capital Outlays are currently 39.9% of the budgeted amount because of the timing of lease payments in the Mail Services program.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$373,057	\$369,895	99.2%
2 nd Quarter	\$319,764		
3 rd Quarter	\$373,057		
4 th Quarter	\$319,764		
Total	\$1,385,642	\$369,895	26.7%

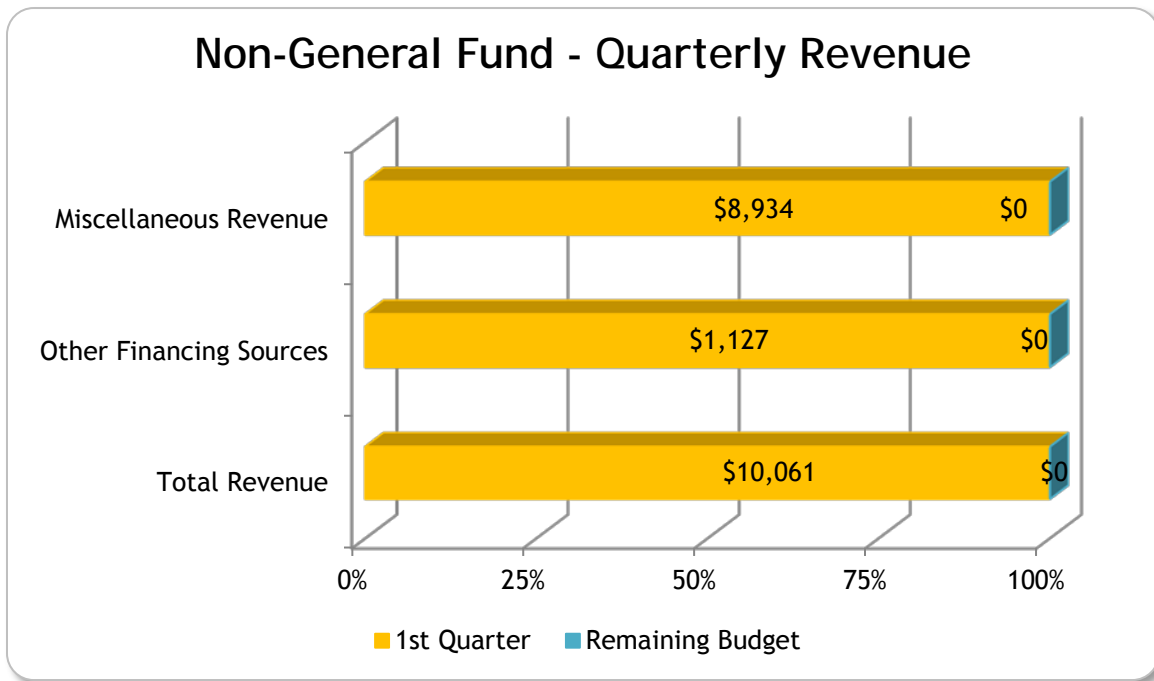
- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 General Services (Purchasing & Fleet) was \$14,524.

General Fund - Budget Corrective Items - Pending

- There are no request currently pending that may impact the budget.



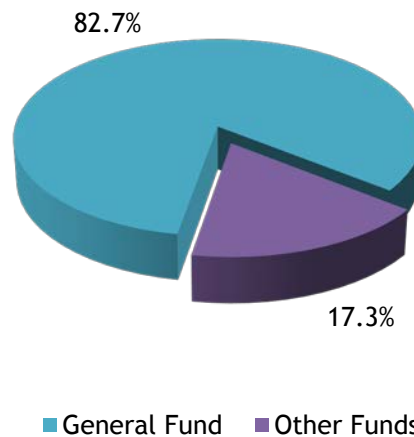
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$17,553	\$5,512	\$0	\$994,488	\$17,553	\$1,017,553
Current Year	\$10,061				\$10,061	\$0

**Current year total represents revised budget.*

- First quarter revenue of \$10,061 represents 0.0% of the budgeted amount for the year.
- There was no revenue budgeted in the Fleet Capital Fund (Fund 4068) during 2017. The resources to support the appropriations in the current year were supported by a transfer from the General Fund at the end of 2016. The revenue received during the 1st quarter was from various reimbursements for damaged vehicles or the sale of vehicles that could no longer be used.

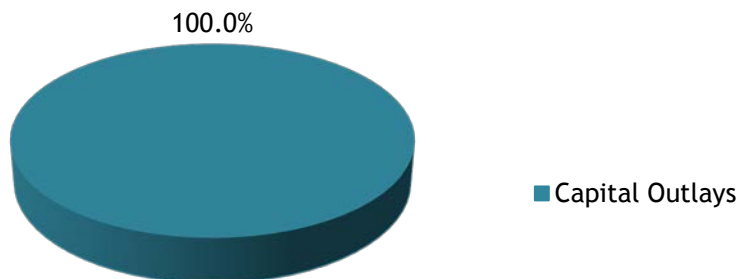
Non-General Fund - Expenditure Analysis

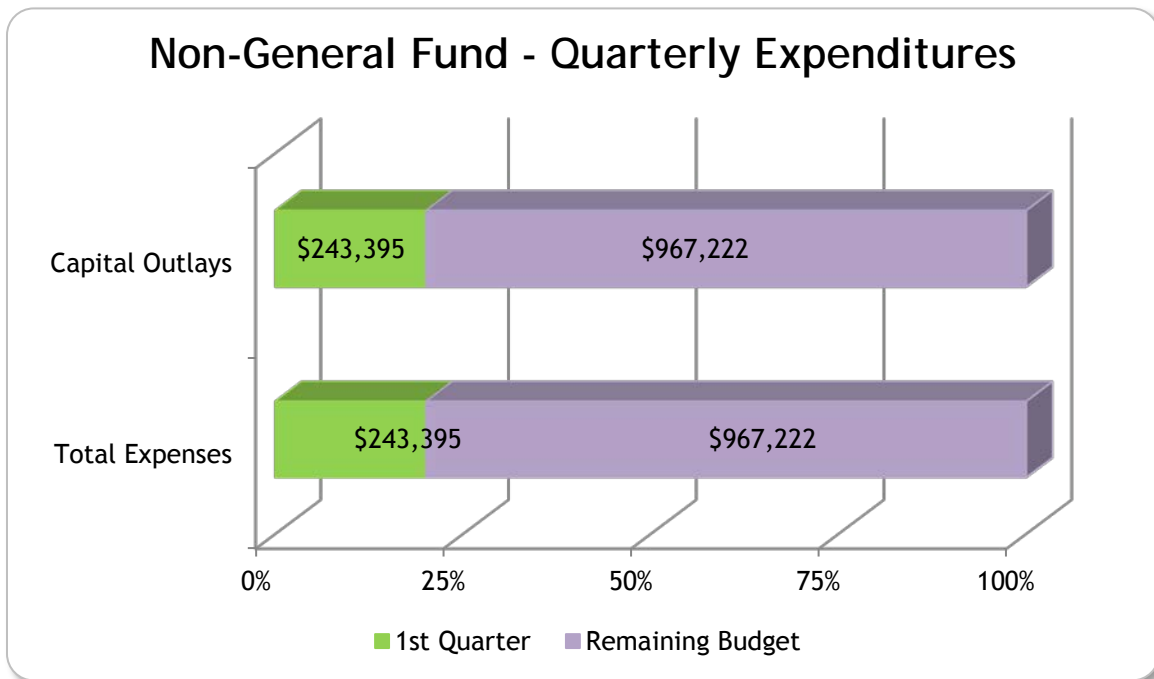
Agency Budgeted Expenditures



- The non-general fund expenditures for General Services (Purchasing & Fleet) are estimated to be \$1,210,617 for 2017, which is 17.3% of the total budgeted expenditures for General Services (Purchasing & Fleet).

Budgeted Expenditure By Type





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$77,300	\$419,480	\$699,772	\$243,384	\$77,300	\$1,439,936
Current Year	\$243,395				\$243,395	\$1,210,617

**Current year total represents revised budget.*

- First quarter expenditures of \$243,395 represent 20.1% of the budgeted amount for the year.
- Expenditures of \$243,395 within Capital Outlays during the 1st quarter represent 20.1% of the budgeted amount. In addition to the \$92,983 spent on equipment, the following amounts were expended during the 1st quarter on behalf of the following agencies:
 - \$83,682 for three replacement patrol vehicles for the Sheriff's Office
 - \$34,028 for a replacement vehicle for the Sheriff's Child Support Enforcement Unit
 - \$32,702 for a replacement vehicle for the Sheriff's Office within Administration

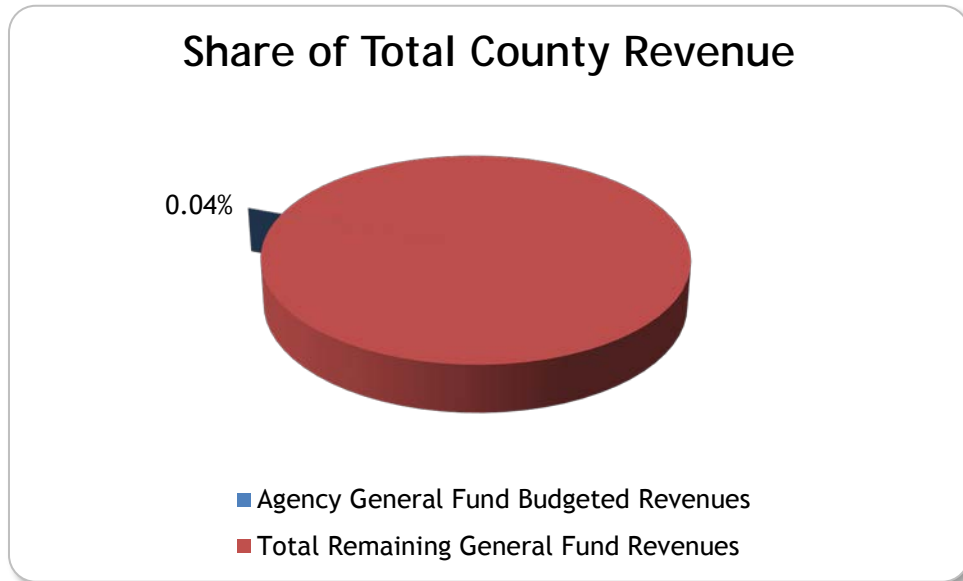
Non-General Fund - Budget Corrective Items - Approved

- There have been no approved budget adjustments to date.

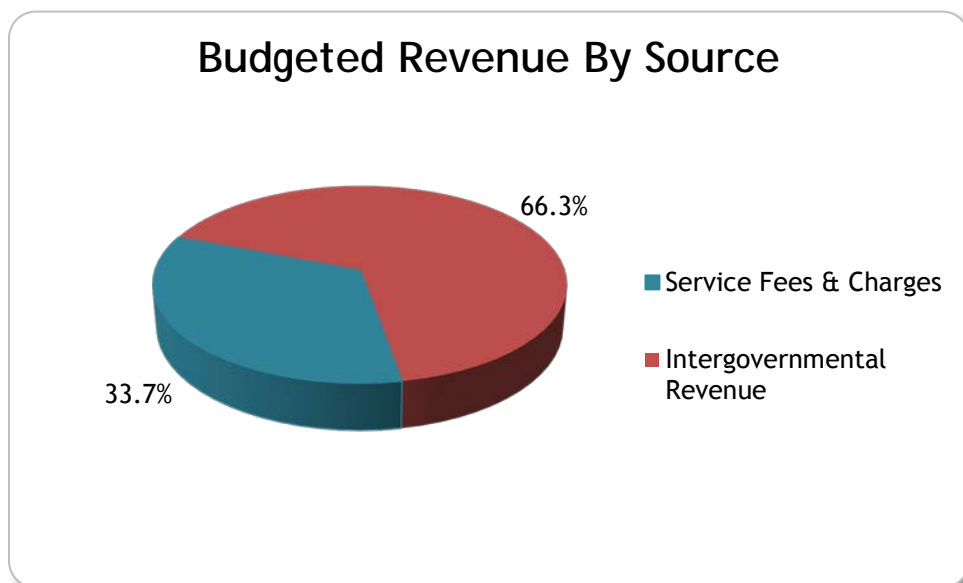
Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

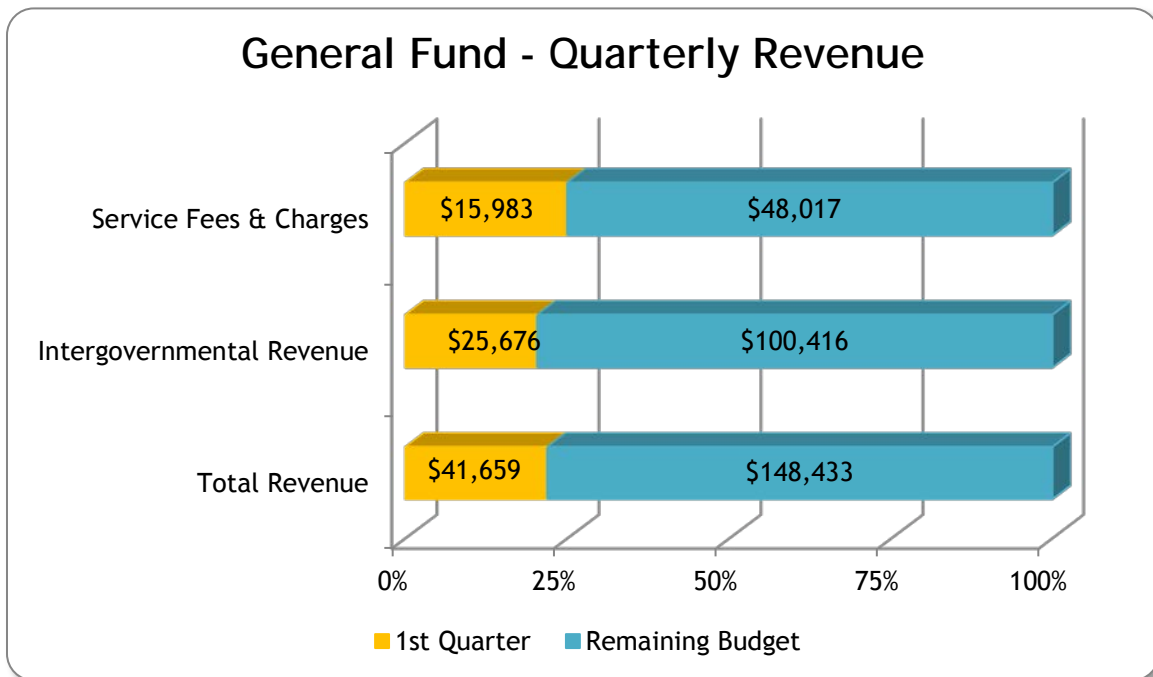
General Fund - Revenue Analysis



- The General Fund revenue for Human Resources is estimated to be \$190,092 for 2017, which is 0.04% of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for Human Resources are chargebacks associated with shared human resources positions.



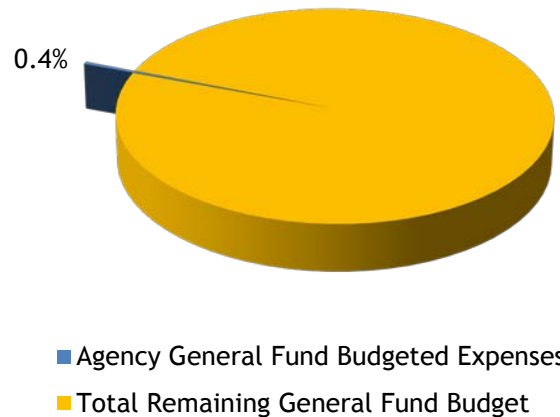
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$26,718	\$17,055	\$13,268	\$39,115	\$26,718	\$96,156
Current Year	\$41,659				\$41,659	\$190,092

**Current year total represents revised budget.*

- First quarter revenue of \$41,659 represents 21.9% of the budgeted amount for the year.
- Service Fees & Charges of \$15,983 represents 25.0% of the budgeted amount for the 1st quarter, and are associated with Human Resource services provided to Emergency Management Agency (\$6,387), MORPC (\$6,209), and the Coroner's Office (\$3,387).
- The Intergovernmental revenue of \$25,676 represents 20.4% of the budgeted amount for the 1st quarter in 2017 and is associated with Intergovernmental grant for the Family and Medical Leave Act study.

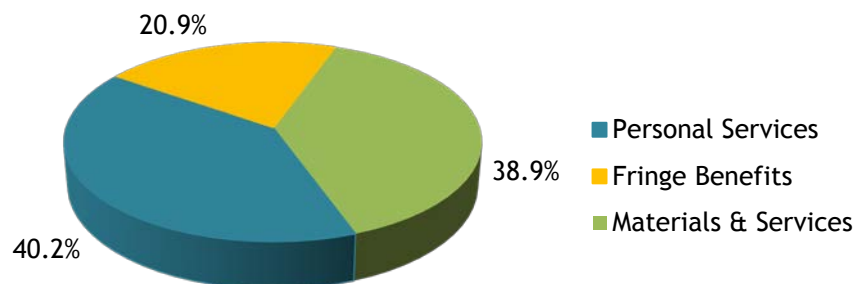
General Fund - Expenditure Analysis

Share of Total County Expenditures

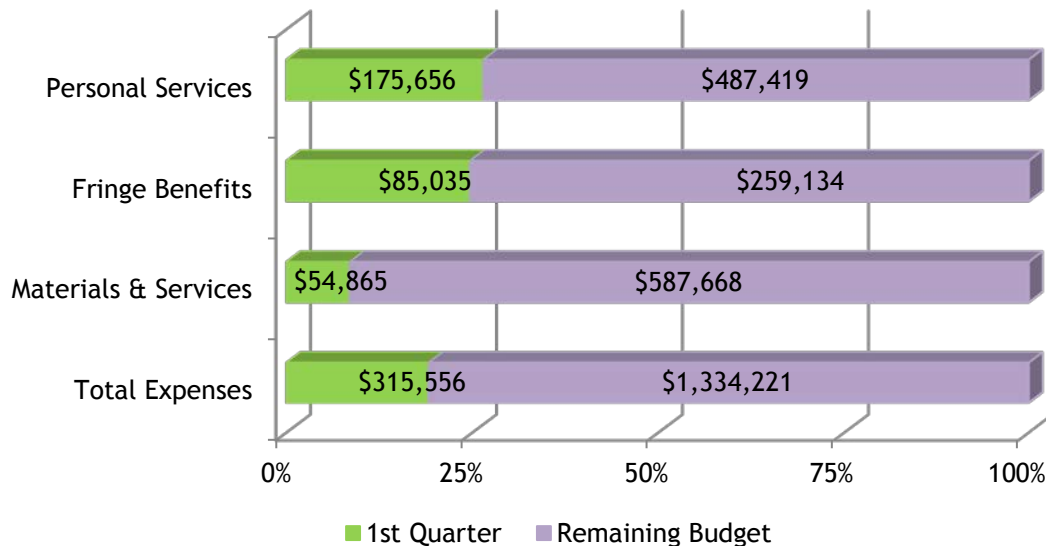


- The General Fund expenditures for Human Resources are estimated to be \$1,649,777 for 2017, which is 0.4% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$234,114	\$263,469	\$519,821	\$329,256	\$234,114	\$1,346,660
Current Year	\$315,556				\$315,556	\$1,649,777

**Current year total represents revised budget.*

- First quarter expenditures of \$315,556 represent 19.1% of the budgeted amount for the year.
- Personal Services expenditures represent 26.5% of the budgeted amount for the year while Fringe Benefits represent 24.7%. This is an increase of \$22,161 and \$10,562, respectively from the amounts expended in 2016, due primarily to the difference in the number of pay periods during the 1st quarter (seven in 2017 compared to six in 2016).
- First quarter Materials and Services expenditures are \$54,865 and represent 8.5% of the budgeted amount for the year. The majority of these expenditures are associated with payments made to the contracted vendor for training classes, for employee background checks and costs associated with the Family & Medical Leave Act study.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$178,520	\$175,656	98.4%
2 nd Quarter	\$153,017		
3 rd Quarter	\$178,520		
4 th Quarter	\$153,017		
Total	\$663,075	\$175,656	26.5%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

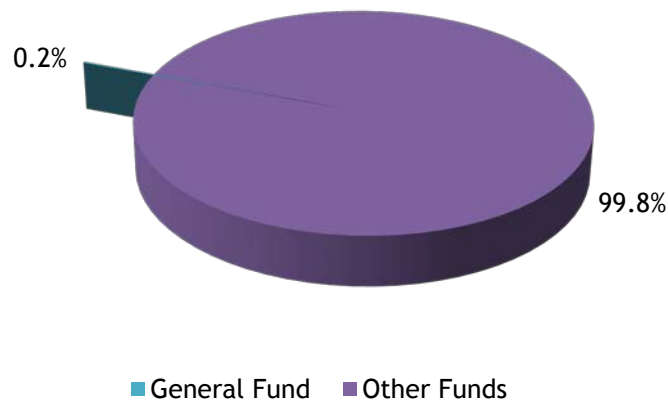
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for Human Resources was \$15,532.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

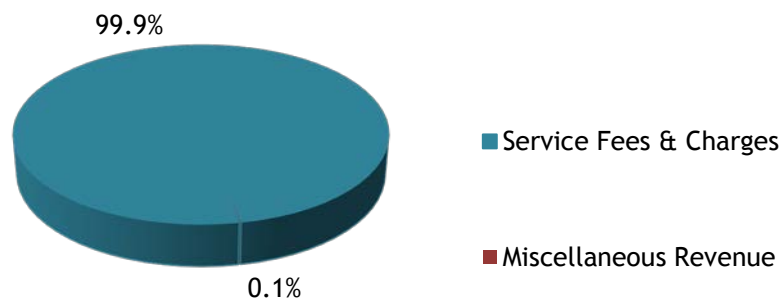
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



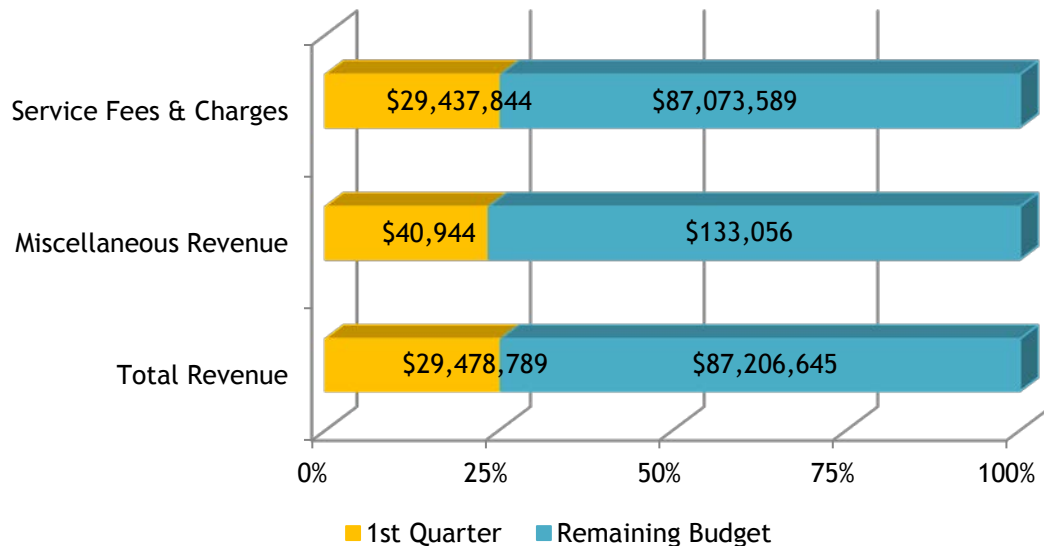
- The non-general fund revenue for the Human Resources is estimated to be \$116,685,434 for 2017, which is 99.8% of the total budgeted revenue for the Human Resources.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for the Human Resources are premiums paid by county agencies and Franklin County Cooperative partners for their employees' health benefits and premiums paid for Workers' Compensation coverage.

Non-General Fund - Quarterly Revenue



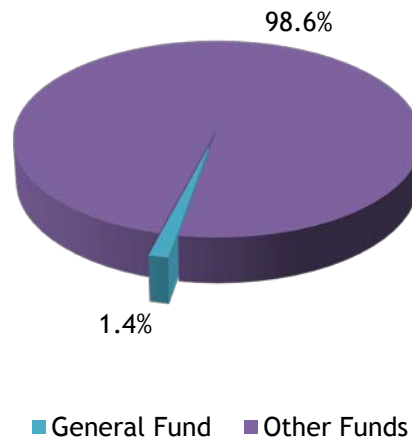
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$27,086,515	\$26,165,733	\$31,082,565	\$30,161,100	\$27,086,515	\$114,495,913
Current Year	\$29,478,789				\$29,478,789	\$116,685,434

**Current year total represents revised budget.*

- First quarter revenue of \$29,478,789 represents 25.3% of the budgeted amount for the year.
- First quarter Service Fees & Charges of \$29,437,844 represent 25.3% of the budgeted amount for the year. These collections are primary the premiums paid by Cooperative members.
- First quarter Miscellaneous Revenue of \$40,944 represents 23.5% of the budgeted amount for the year. This revenue is related to COBRA reimbursements which vary based on the number of former employees who elect COBRA coverage and a refund of administrative fees from United Healthcare based on Fairfield County's departure from the cooperative.

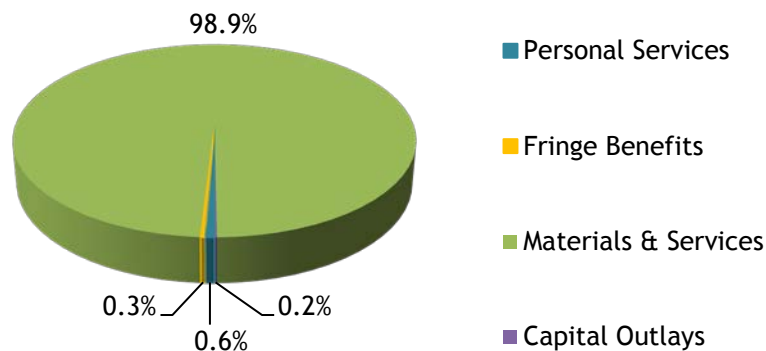
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

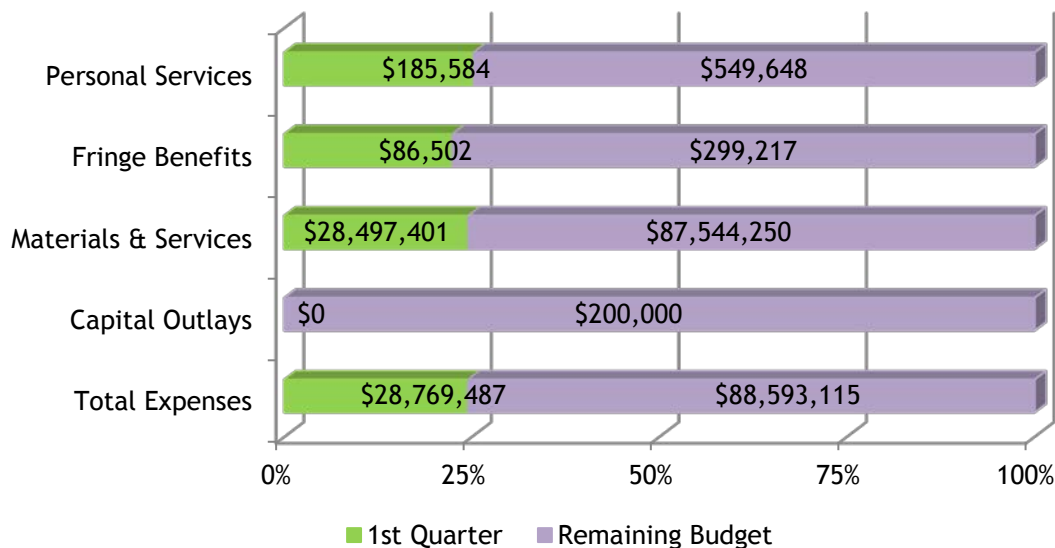


- The non-general fund expenditures for Human Resources are estimated to be \$117,362,602 for 2017, which is 98.6% of the total budgeted expenditures for the Human Resources.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$32,700,644	\$30,090,562	\$30,254,778	\$26,961,740	\$32,700,644	\$120,007,724
Current Year	\$28,769,487				\$28,769,487	\$117,362,602

*Current year total represents revised budget.

- First quarter expenditures of \$28,769,487 represent 24.5% of the budgeted amount for the year.
- Personal Services expenditures represent 25.2% of the budgeted amount for the year while Fringe Benefits represent 22.4%. This is an increase of \$37,815 and \$17,495 respectively from the amounts expended in 2016, due primarily to the difference in the number of pay periods during the 1st quarter (seven in 2017 compared to six in 2016).
- First quarter Materials and Services of \$28,497,401 represent 24.6% of the budgeted amount for the year. Of this amount, \$27,895,218 or 97.9% were related to the County's healthcare plan. This is a 13.0% decrease from the same period in 2016 as a result of Fairfield County's departure from the cooperative.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$197,947	\$185,584	93.8%
2 nd Quarter	\$169,669		
3 rd Quarter	\$197,947		
4 th Quarter	\$169,669		
Total	\$735,232	\$185,584	25.2%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

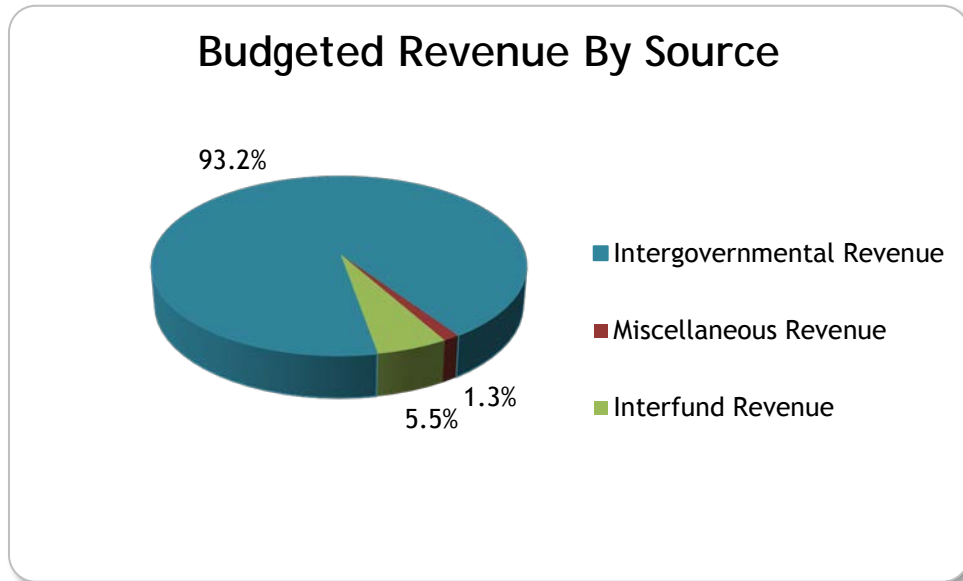
Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Human Resources was \$15,792.
 - \$4,618 in the Workers Compensation Fund (Fund 6061)
 - \$11,174 in the Benefits Fund (Fund 6063).

Non-General Fund - Budget Corrective Items - Pending

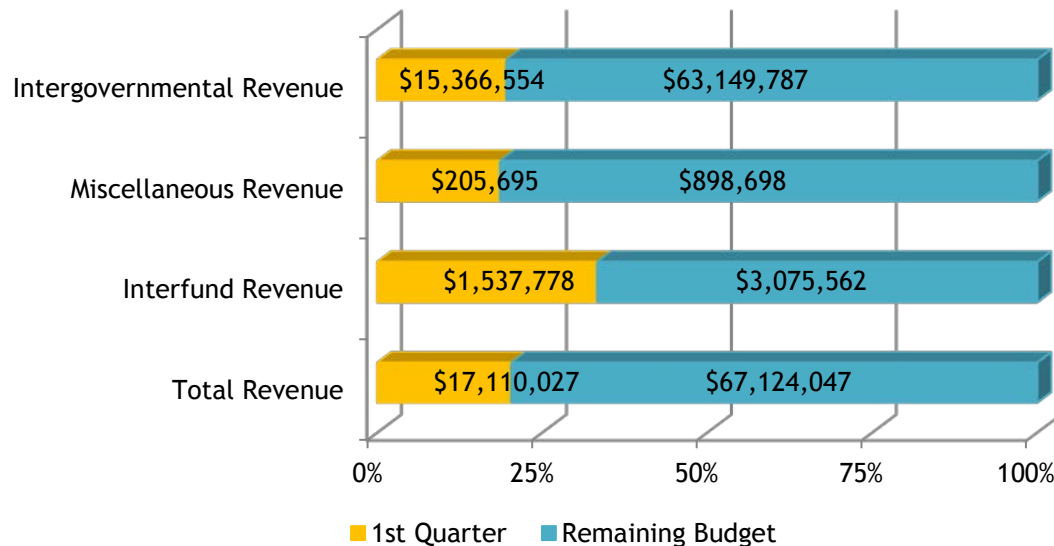
- There are no requests currently pending that may impact the budget.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for Job & Family Services is estimated to be \$84,234,074 for 2017.
- The main sources of non-general fund revenue for Job & Family Services are federal subsidies, the County's mandated share paid by the General Fund, and reimbursements and refunds.

Non-General Fund - Quarterly Revenue

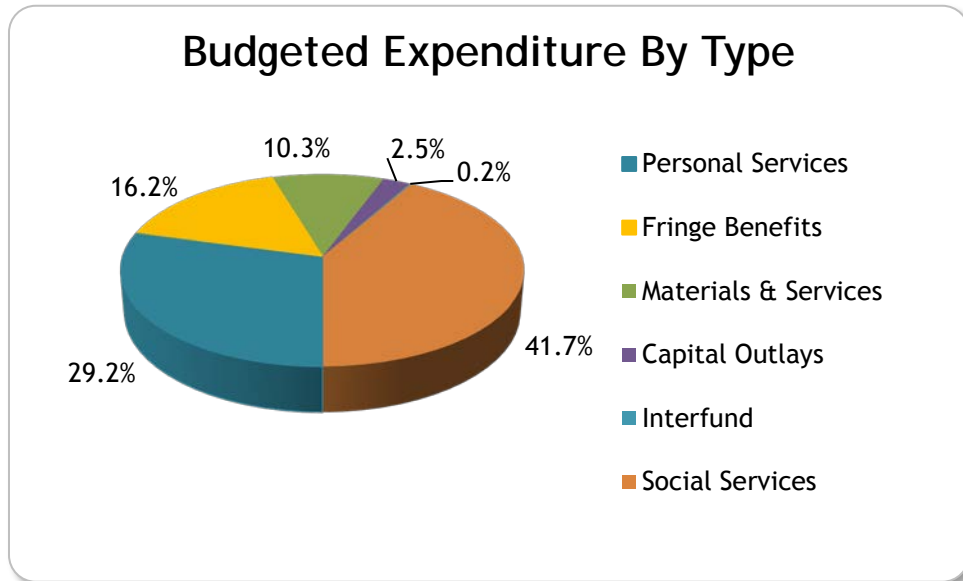


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$20,629,766	\$11,445,266	\$19,359,717	\$19,953,015	\$20,629,766	\$71,387,764
Current Year	\$17,110,027				\$17,110,027	\$84,234,074

**Current year total represents revised budget.*

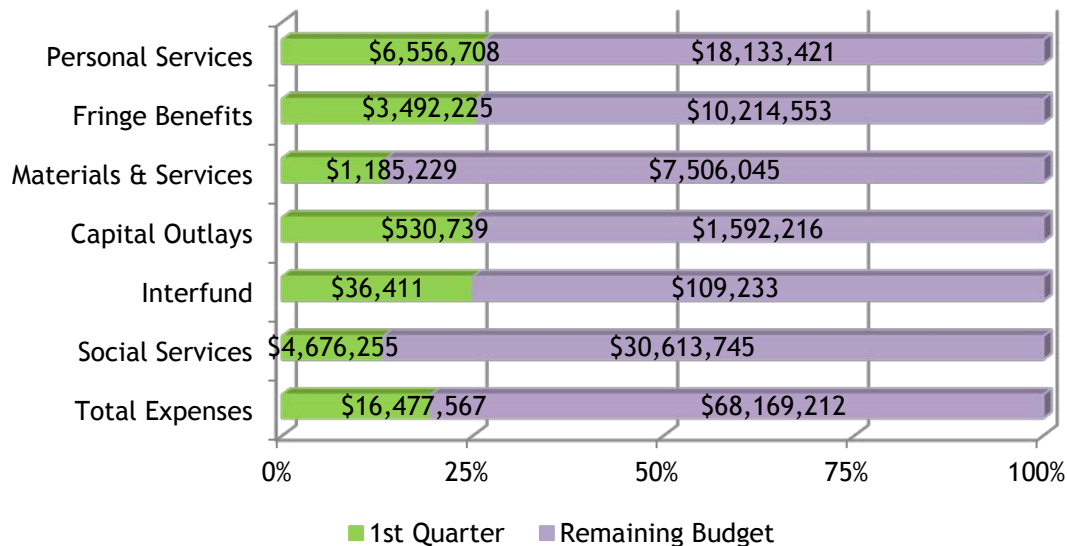
- First quarter revenue of \$17,110,027 represents 20.3% of the budgeted amount for the year.
- Intergovernmental Revenue represents 19.6% of the budgeted amount for the year due to the timing of Federal Reimbursement payments.
- First quarter Miscellaneous Revenue represents 18.6% of the budgeted amount for the year and is related to the collection of overpayments and lump sum reimbursements.
- First quarter Interfund Revenue represents 33.3% of the budgeted amount for the year. This is due to the timing of payments for the County's mandated share.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Job & Family Services are estimated to be \$84,646,779 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$15,261,247	\$16,263,131	\$23,014,143	\$18,969,906	\$15,261,247	\$73,508,427
Current Year	\$16,477,567				\$16,477,567	\$84,646,779

**Current year total represents revised budget.*

- First quarter expenditures of \$16,477,567 represent 19.5% of the budgeted amount for the year.
- Materials & Services expenditures were a total of \$1,185,229 through the 1st quarter, which represents 13.6% of the budgeted amount. The amount is lower than anticipated due to the timing of payment for security services from the Franklin County Sheriff's Office.
- Expenditures in Social Services during the 1st quarter were 13.3% of the budgeted amount for the year due to the timing of invoice payments. Of the amount expended during the 1st quarter, \$1,328,042 or 28.4% was for the TANF Training Program; \$883,539 or 18.9% for the Work Experience Program; \$401,790 or 8.6% for Medicaid Transportation; and \$363,120 or 7.8% was related to Adult Protective Services.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$6,647,342	\$6,556,708	98.6%
2 nd Quarter	\$5,697,722		
3 rd Quarter	\$6,647,342		
4 th Quarter	\$5,697,722		
Total	\$24,690,128	\$6,556,708	26.6%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

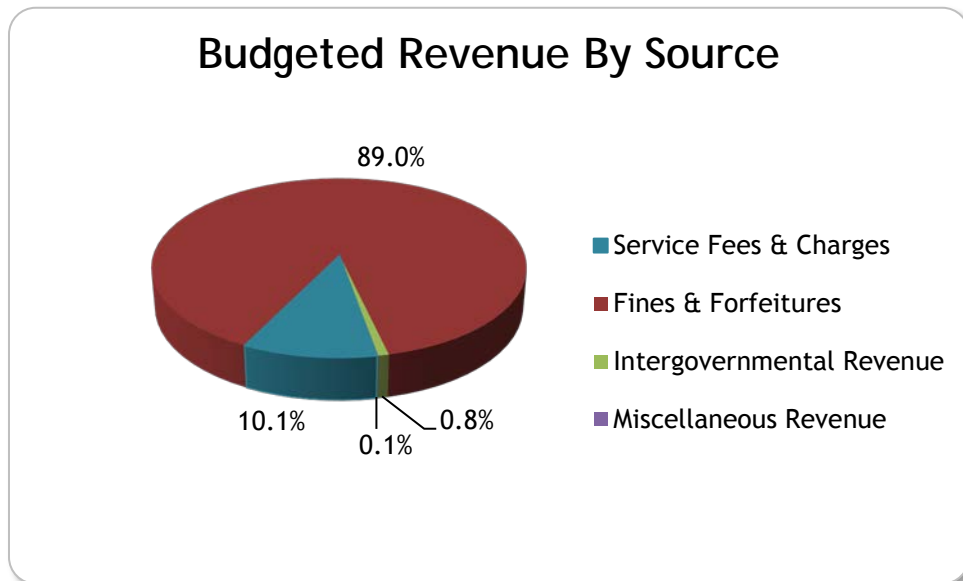
Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Job & Family Services in the Public Assistance Fund (Fund 2012) was \$214,377.

Non-General Fund - Budget Corrective Items - Pending

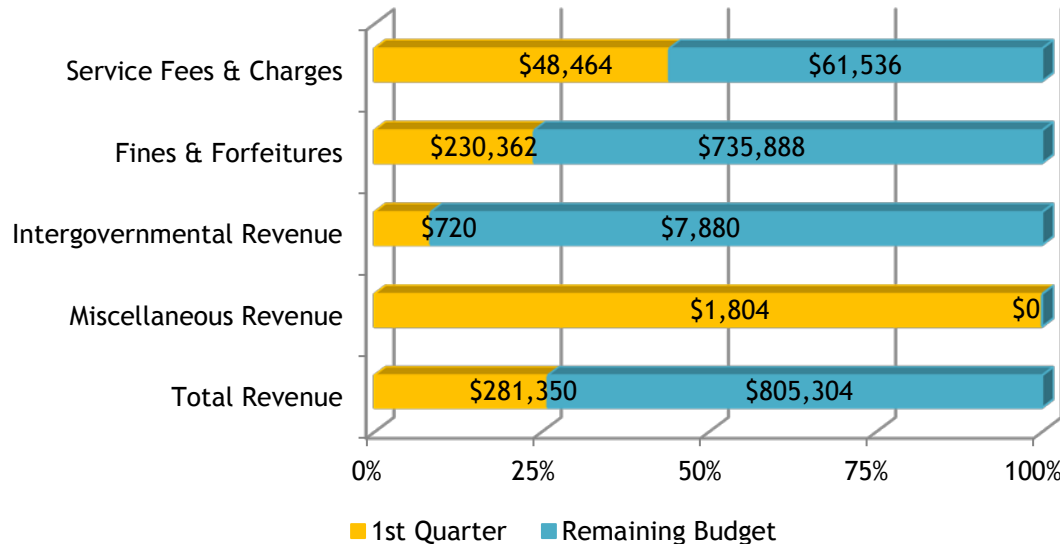
- OMB will continue to work with Job & Family Services to determine if additional General Fund dollars beyond the mandated share and cost allocation plan waiver are needed. During the 2017 budget process, Job & Family Services requested \$1.0 million in additional subsidy. A similar request of \$1.9 million in subsidy was made during the 2016 budget process; however, the actual amount needed was \$511,400. Therefore, the request for General Fund subsidy will be reviewed periodically throughout 2017 to determine if it is necessary to address staffing levels and other operational needs within the agency.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Law Library is estimated to be \$1,085,850 for 2017.
- The main sources of non-general fund revenue for the Law Library are fines and penalties from the Franklin County Courts, copier use charges and intra-county payments for Lexis/Nexis purchases.

Non-General Fund - Quarterly Revenue

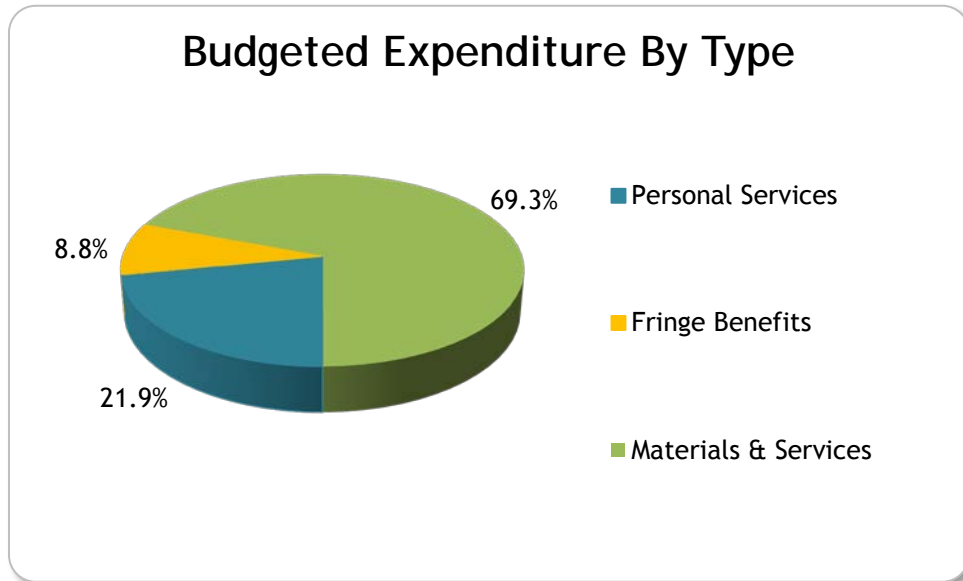


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$282,453	\$338,411	\$374,512	\$354,686	\$282,453	\$1,350,062
Current Year	\$281,350				\$281,350	\$1,085,850

**Current year total represents revised budget.*

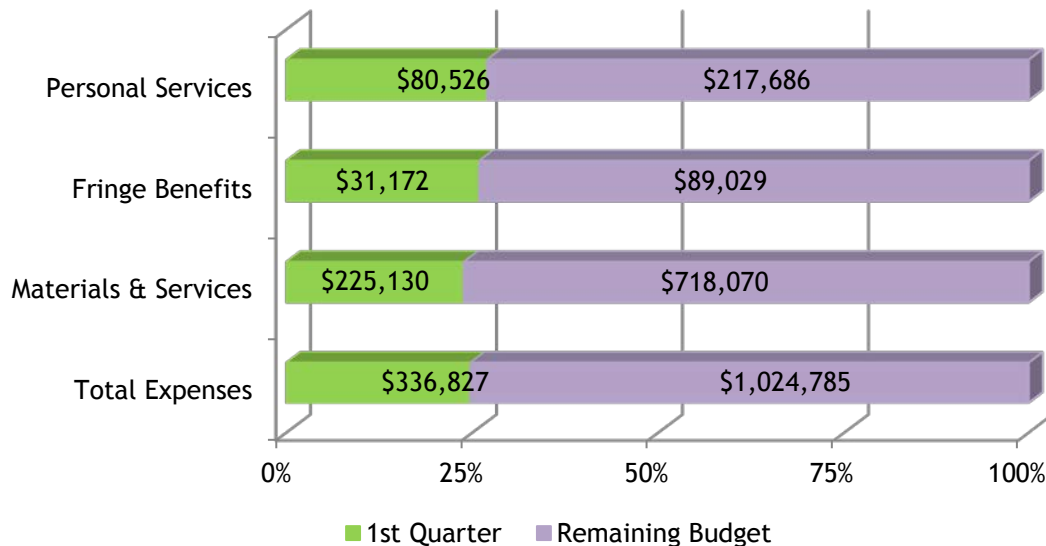
- First quarter revenue of \$281,350 represents 25.9% of the budgeted amount for the year.
- Within Service Fees & Charges \$48,464 or 44.1% of the budgeted amount was collected for the 1st quarter. This amount is \$27,991 or 136.7% higher than the same period in 2016 due to the revenue generated from the centralization of the Lexis/Nexis contract.
- First quarter Fines & Forfeitures represent 23.8% of the budgeted amount for the year. This amount is \$22,034 or 8.7% lower than the same period on 2016.
- Intergovernmental Revenue is associated with a grant from the State of Ohio for Library operations. During the 1st quarter, 8.4% of Intergovernmental Revenue was collected when compared to the budget of \$7,880. This revenue is expected to align with the budget in the 2nd and 3rd quarters.
- Miscellaneous Revenue exceeds the budgeted amount for the year by \$804. However, Miscellaneous Revenue is \$5,619 or 75.7% less than the same period in 2016.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Law Library are estimated to be \$1,361,612 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$262,095	\$267,228	\$282,452	\$271,261	\$262,095	\$1,083,036
Current Year	\$336,827				\$336,827	\$1,361,612

**Current year total represents revised budget.*

- First quarter expenditures of \$336,827 represent 24.7% of the budgeted amount for the year.
- Within Personal Services \$80,526 or 27.0% of the budgeted amount was expended during the 1st quarter. This reflects an increase of \$13,341 or 19.9% more than the same period in 2016 due to the Law Library being fully staffed in the current year.
- During the 1st quarter, Fringe Benefits represented \$31,172 or 25.9% of the budgeted amount for the year. This amount is \$5,378 or 20.9% more than the same period in 2016.
- Expenditures within Materials & Services were \$225,130 or 23.9% of the budgeted amount during the 1st quarter. Of the amount expended during the 1st quarter, \$171,124 was for Publications and Subscriptions and \$24,258 for State Fees.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$80,288	\$80,526	100.3%
2 nd Quarter	\$68,818		
3 rd Quarter	\$80,288		
4 th Quarter	\$68,818		
Total	\$298,211	\$80,526	27.0%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance is due to a part time employee working overtime to assist with duties while a full time employee is out on leave. OMB will monitor these expenditures during the remainder of the year to determine if supplemental appropriations will be necessary.

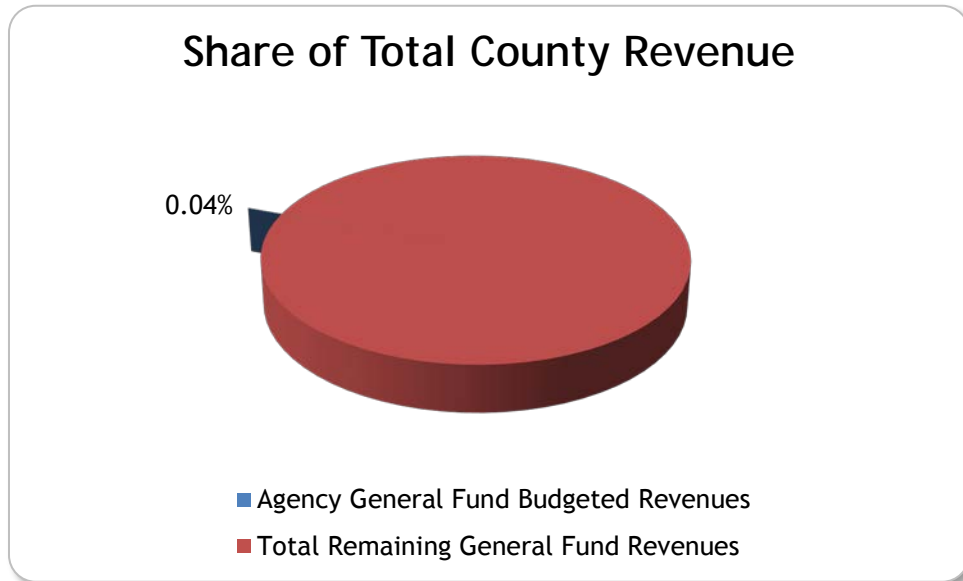
Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Law Library in the Law Library Fund (Fund 2133) was \$6,548.

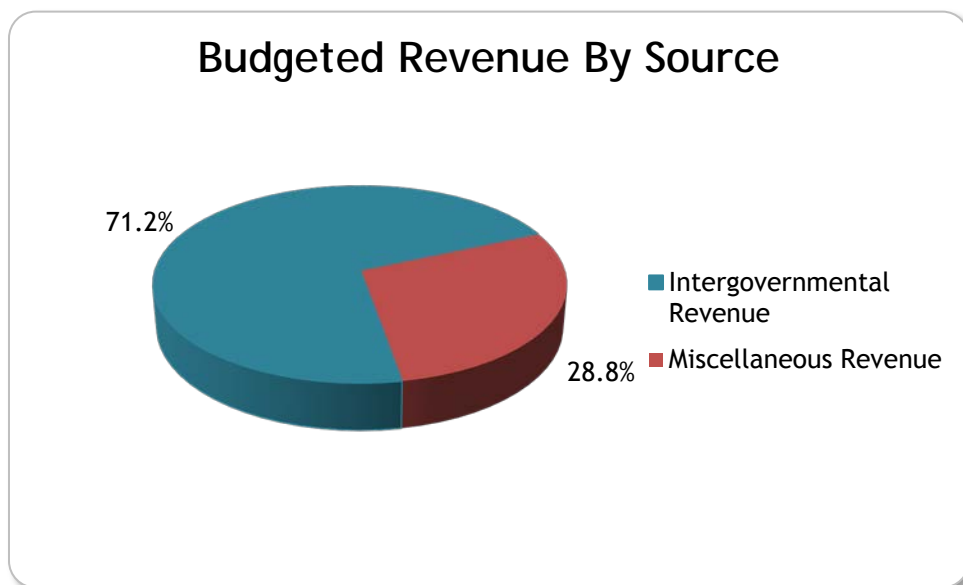
Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

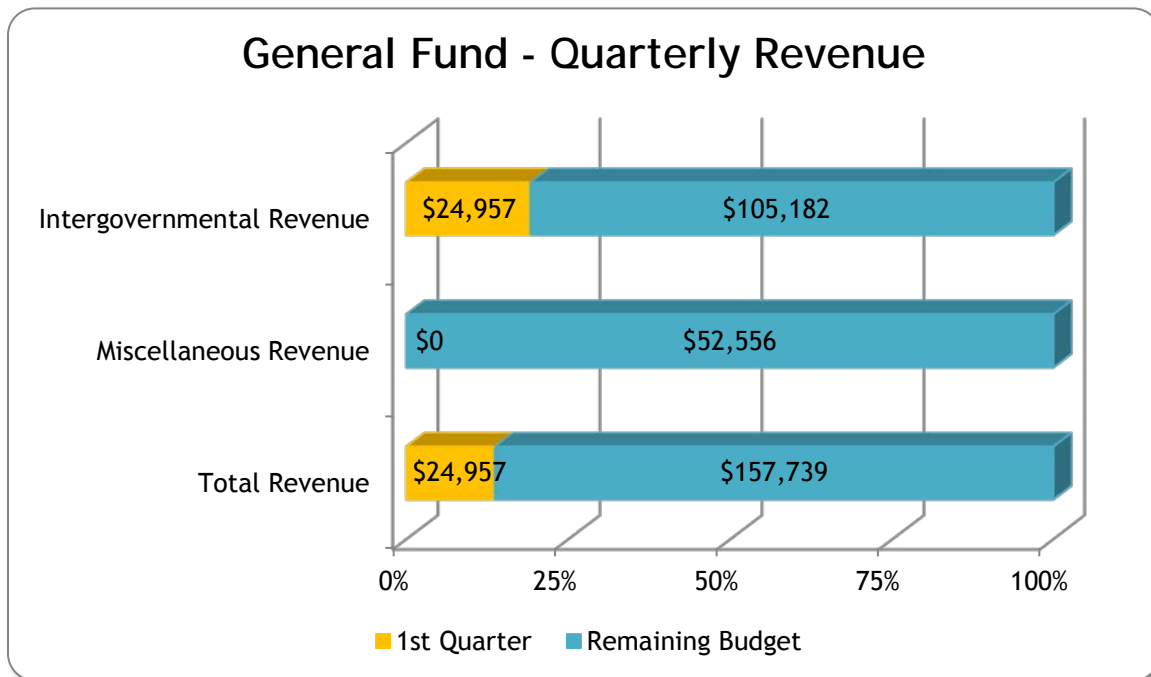
General Fund - Revenue Analysis



- The General Fund revenue for the Municipal Court is estimated to be \$182,696 for 2017, which is 0.0% of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Municipal Court are reimbursement from the State Public Defender's Office for indigent defense cases and from the Supreme Court for the cost of visiting judges.



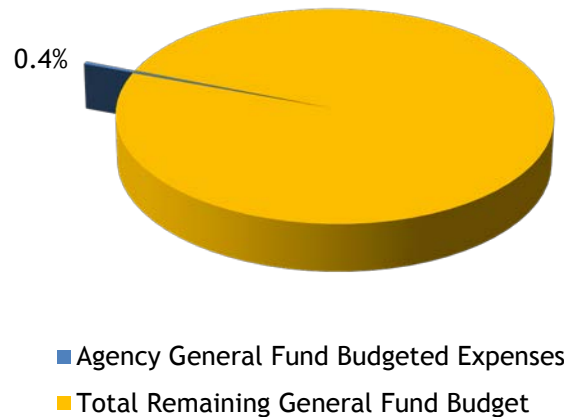
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$26,889	\$39,876	\$78,400	\$55,442	\$26,889	\$200,607
Current Year	\$24,957				\$24,957	\$182,696

*Current year total represents revised budget.

- First quarter revenue of \$24,957 represents 13.7% of the budgeted amount for the year.
- There was no Miscellaneous Revenue received during the 1st quarter. This revenue category is associated with the reimbursement of visiting judge costs, which varies depending on the number of days a visiting judge is required.

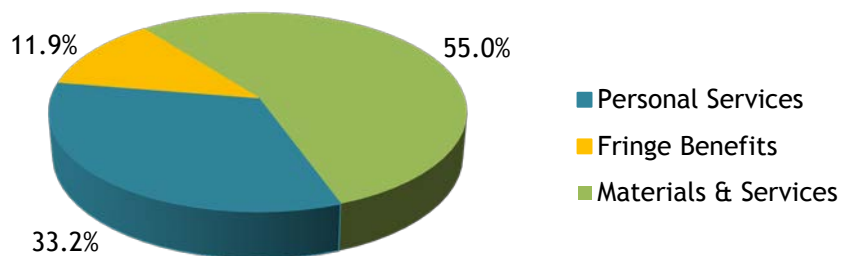
General Fund - Expenditure Analysis

Share of Total County Expenditures

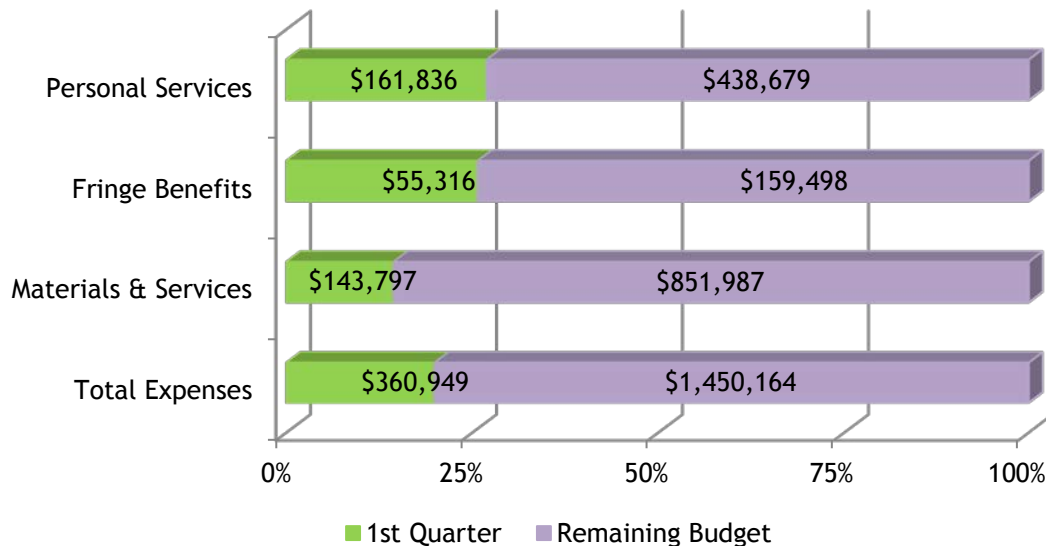


- The General Fund expenditures for the Municipal Court are estimated to be \$1,811,113 for 2017, which is 0.4% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$250,038	\$306,334	\$925,993	\$319,019	\$250,038	\$1,801,384
Current Year	\$360,949				\$360,949	\$1,811,113

*Current year total represents revised budget.

- First quarter expenditures of \$360,949 represent 19.9% of the budgeted amount for the year.
- Materials and Services includes the annual payment to the City of Columbus for 40% of the salary and healthcare benefits of the bailiffs.
- The increase in expenditures from the prior year is primarily related to timing of appointed counsel (\$84,511), as well as salaries (\$29,847) due to the difference in the number of pay periods during the 1st quarter (seven in 2017 compared to six in 2016).

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$161,677	\$161,836	100.1%
2 nd Quarter	\$138,580		
3 rd Quarter	\$161,677		
4 th Quarter	\$138,580		
Total	\$600,515	\$161,836	26.9%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The slight variance in Personal Services expenditures during the 1st quarter is related to the cost associated with visiting judges (\$1,325).

General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Municipal Court was \$5,006.

General Fund - Budget Corrective Items - Pending

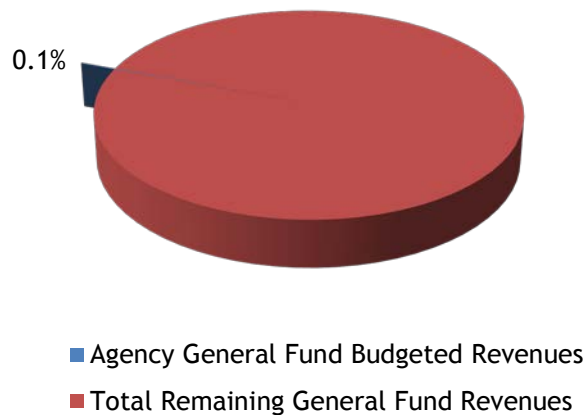
- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

- The State Public Defender's Office notified counties that the reimbursement rate would decrease from 44% to 40% for the remainder of the state fiscal year 2017 due to decreased funding. The introduced version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) does not provide any additional funding to increase the reimbursement rate to 50% to restore the indigent defense partnership. Based on the 2017 Budget, Franklin County would lose approximately \$2 million countywide compared with a 50% reimbursement rate. This provision was amended in the version of the bill approved by the Ohio House of Representatives to eliminate the allowance for the proportional reduction of reimbursement to the counties below 50%. However, based on the amount appropriated, the Legislative Service Commission estimates a reimbursement rate of 45%.

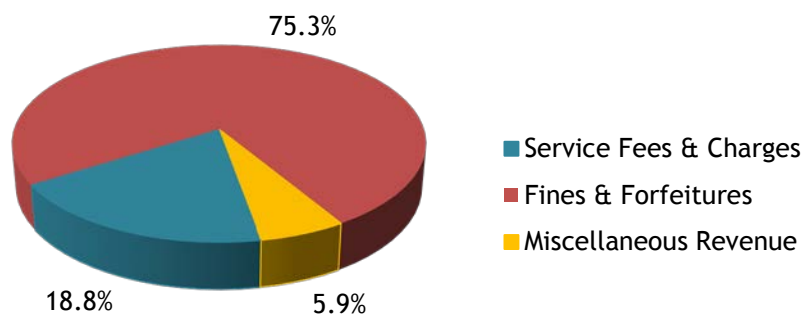
General Fund - Revenue Analysis

Share of Total County Revenue



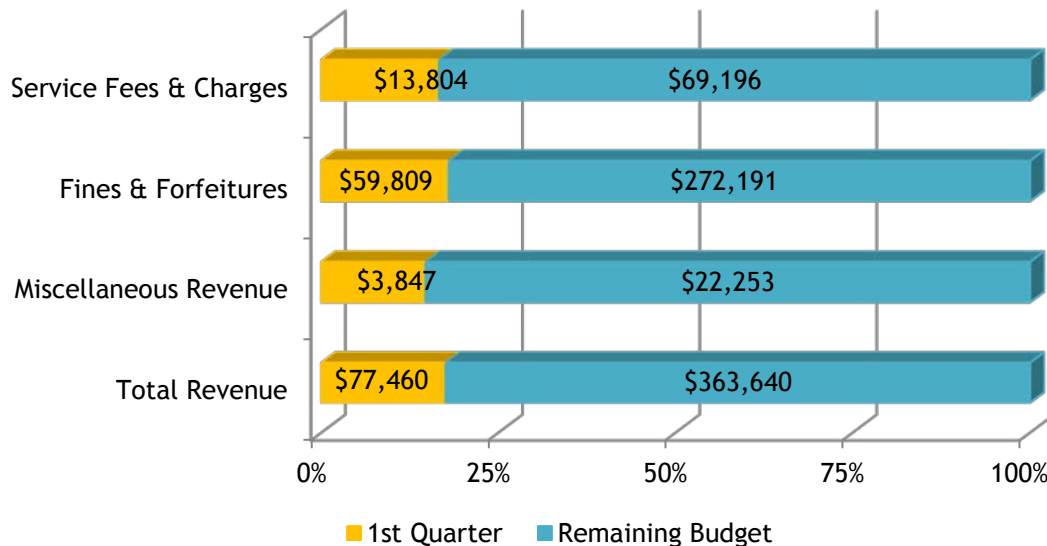
- The General Fund revenue for the Municipal Court Clerk is estimated to be \$441,100 for 2017, which is 0.1% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Municipal Court Clerk are Municipal Court fines and penalties, application fees for indigent defense per ORC 120.36, 10% of Ohio Highway Patrol fines, liquor law violations, witness fee reimbursements for offenses written under state code, and juror fee reimbursements for offenses written under state codes.

General Fund - Quarterly Revenue



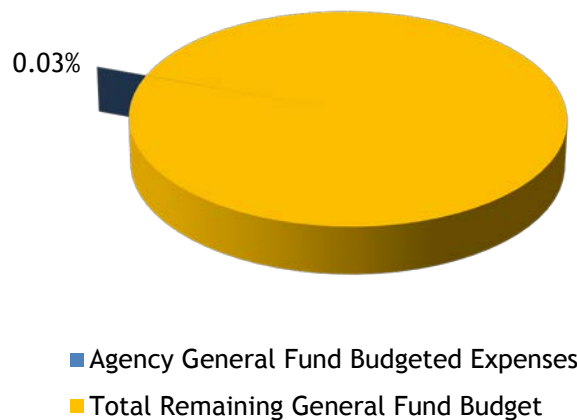
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$78,591	\$108,357	\$97,043	\$131,821	\$78,591	\$415,812
Current Year	\$77,460				\$77,460	\$441,100

**Current year total represents revised budget.*

- First quarter revenue of \$77,460 represents 17.6% of the budgeted amount for the year.
- First quarter Service Fees & Charges represents 16.6% of the budgeted amount for the year. However, this is \$4,837 or 25.9% lower than the same period in 2016.
- First quarter Fines & Forfeitures represent 18.0% of the budgeted amount for the year. This is \$5,694 or 10.5% higher than same period in 2016 as a result of increased revenue from Municipal Court fines and Penalties.
- First quarter Miscellaneous Revenue represents 14.7% of the budgeted amount for the year. This is \$1,988 or 34.1% lower than the same period in 2016 due to higher than average juror and witness fee reimbursements in the previous year.

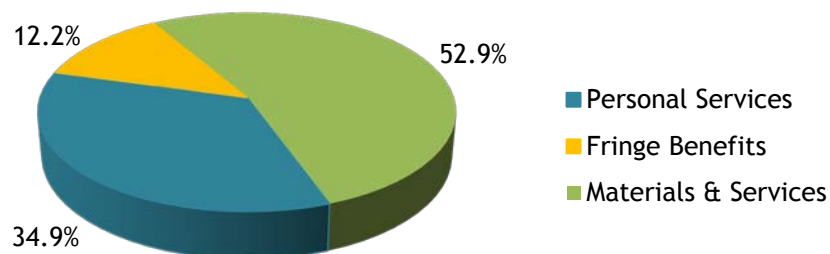
General Fund - Expenditure Analysis

Share of Total County Expenditures

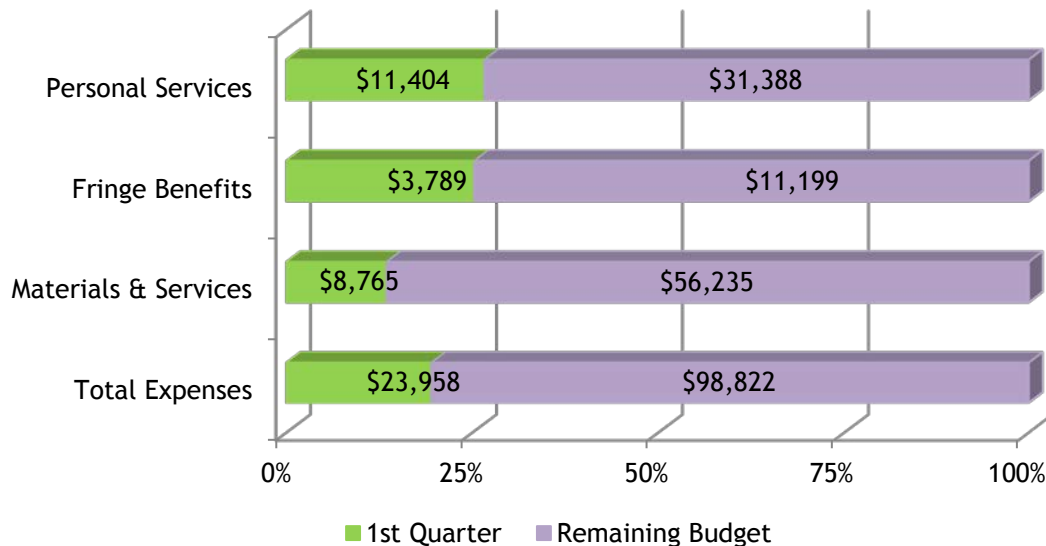


- The General Fund expenditures for the Municipal Court Clerk are estimated to be \$122,780 for 2017, which is 0.0% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$12,691	\$40,940	\$27,149	\$27,407	\$12,691	\$108,187
Current Year	\$23,958				\$23,958	\$122,780

**Current year total represents revised budget.*

- First quarter expenditures of \$23,958 represent 19.5% of the budgeted amount for the year.
- First quarter Personal Services represent 26.6%, while Fringe Benefits expenditures represent 25.3% of the budgeted amount for the year. Personnel expenditures for the Municipal Court Clerk represent the County's 40% share of the Clerk's salary and fringe benefits.
- First quarter Materials & Services represent 13.5% of the budgeted amount for the year. However, this is \$8,765 more than the same period last year due to a 1st quarter delay in processing witness fees in 2016. Expenditures are historically higher in the 2nd quarter and beyond.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$11,521	\$11,404	99.0%
2 nd Quarter	\$9,875		
3 rd Quarter	\$11,521		
4 th Quarter	\$9,875		
Total	\$42,792	\$11,404	26.6%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

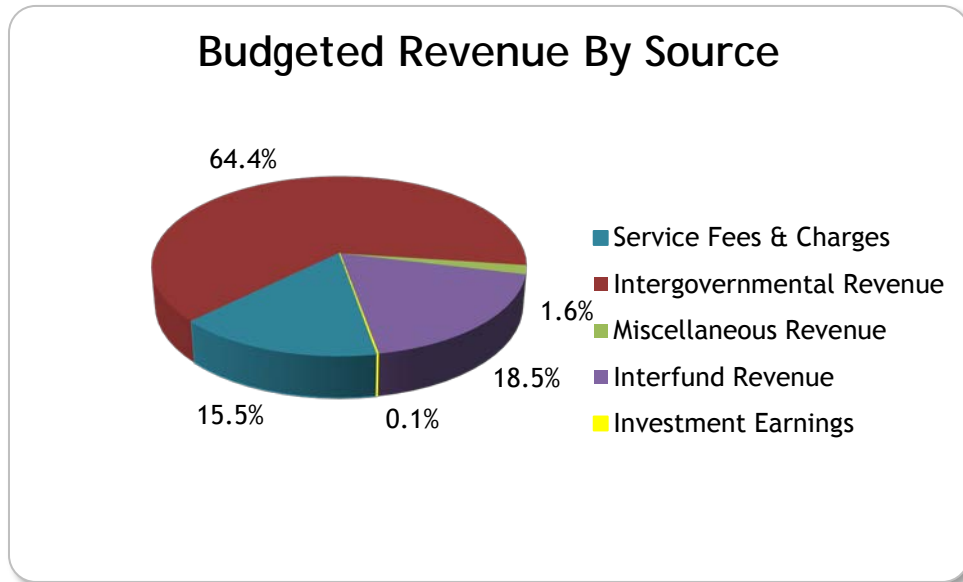
General Fund - Budget Corrective Items - Approved

- There have been no approved budget adjustments to date.

General Fund - Budget Corrective Items - Pending

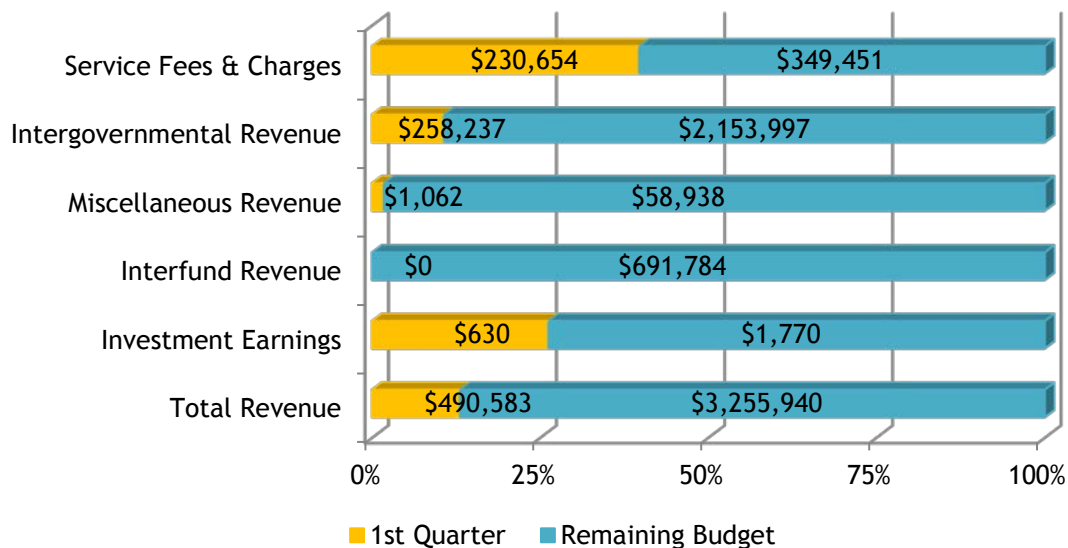
- There are no requests currently pending that may impact the budget.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Office of Homeland Security & Justice Programs is estimated to be \$3,746,523 for 2017.
- The main sources of non-general fund revenue for the Office of Homeland Security & Justice Programs are:
 - Federal grants and a subsidy from the General Fund in the Justice Programs Fund (Fund 2083)
 - Radio billing fees for 800 MHz radios from County and outside agencies within the Antenna Systems Fund (Fund 2031)

Non-General Fund - Quarterly Revenue

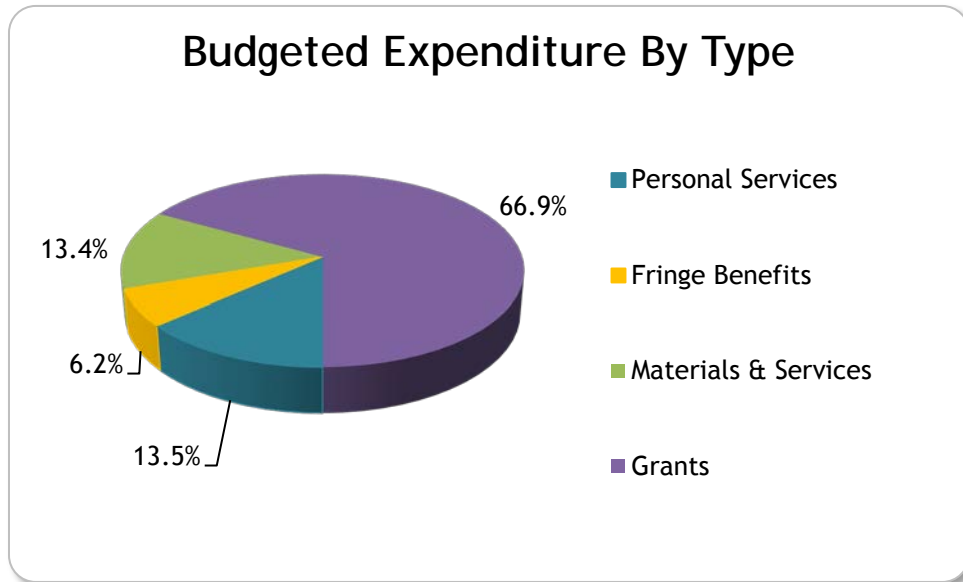


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,088,602	\$293,703	\$473,499	\$1,434,819	\$1,088,602	\$3,290,623
Current Year	\$490,583				\$490,583	\$3,746,523

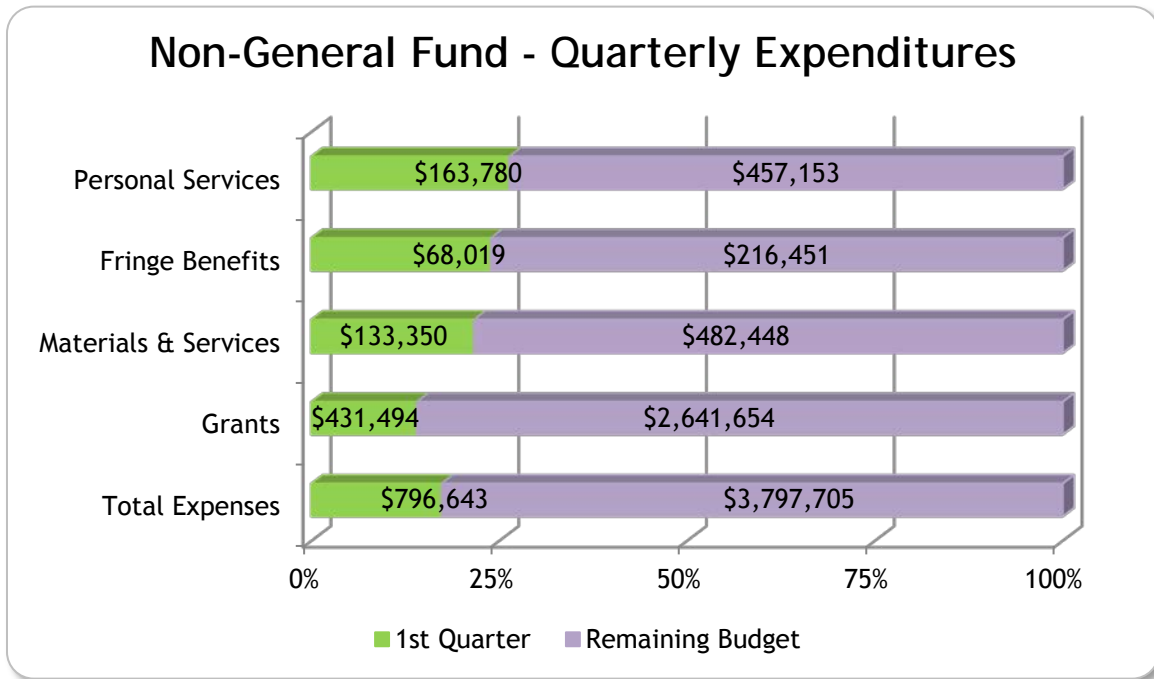
*Current year total represents revised budget.

- First quarter revenue of \$490,583 represents 13.1% of the budgeted amount for the year.
- The decrease in overall revenue from the same period in 2016 is due to the timing of Federal Grant reimbursements and the timing of the General Fund subsidy payment.
- Service Fees & Charges in the 1st quarter in the Antenna Systems Fund (Fund 2031) were \$230,654 or 39.8% of the budgeted amount was collected. This is an increase of \$66,606 or 40.6% from the same period in 2016. This is attributed to the receipt of the 3rd and 4th quarter payments from 2016 being made in the 1st quarter of 2017 from the Central Ohio Transit Authority.
- Intergovernmental Revenue in the 1st quarter was \$258,237 or 10.7% of the budgeted amount. Of the amount received in the 1st quarter, \$247,086 or 95.7% was associated with the 2015 federal award for the VAWA program.
- Interfund Revenue is associated with an operating subsidy from the General Fund to the Justice Program's Fund (Fund 2083) along with the receipt of administrative grant reimbursements.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Office of Homeland Security & Justice Programs are estimated to be \$4,594,348 for 2017.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$677,717	\$988,887	\$519,569	\$1,202,564	\$677,717	\$3,388,737
Current Year	\$796,643				\$796,643	\$4,594,348

**Current year total represents revised budget.*

First quarter expenditures of \$796,643 represent 17.3% of the budgeted amount for the year.

- The overall increase in expenditures from 2016 to 2017 is due to an increase in grant payments and the agency having no vacancies during the 1st quarter of the current year compared to two vacancies during the same period in 2016.
- Materials and Services expenditures during the 1st quarter were \$133,350 or 21.7% of the budget amount for the year. This reflects a decrease of \$10,594 or 7.4% from the same period in 2016.
- Expenditures for Grants during the 1st quarter in the amount of \$431,494 reflect 14.0% of the annual budget for this expenditure category. This is an increase of 16.7% over the same period in 2016. Of the amount expended during the 1st quarter:
 - \$315,642 or 73.2% was related to Justice Assistance Grant programs
 - \$115,852 or 26.8% was related to the Justice Programs Fund for the Title II, Juvenile Assistance Block Grant and Violence Against Women Act

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$167,174	\$163,780	98.0%
2 nd Quarter	\$143,292		
3 rd Quarter	\$167,174		
4 th Quarter	\$143,292		
Total	\$620,933	\$163,780	26.4%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

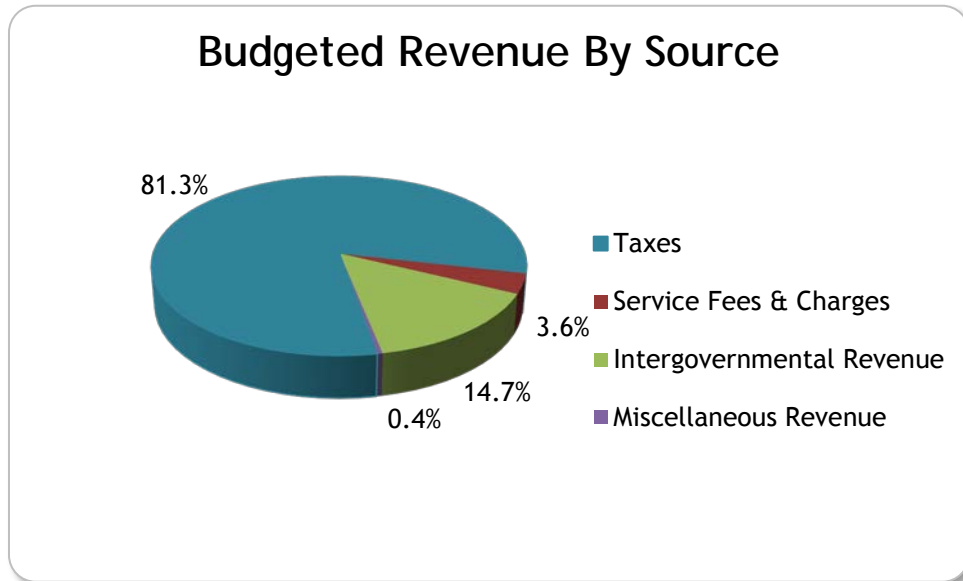
Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Office of Homeland Security & Justice Programs were:
 - \$2,692 in the Antenna Systems Fund (Fund 2031)
 - \$10,943 in the Justice Programs Fund (Fund 2083)

Non-General Fund - Budget Corrective Items - Pending

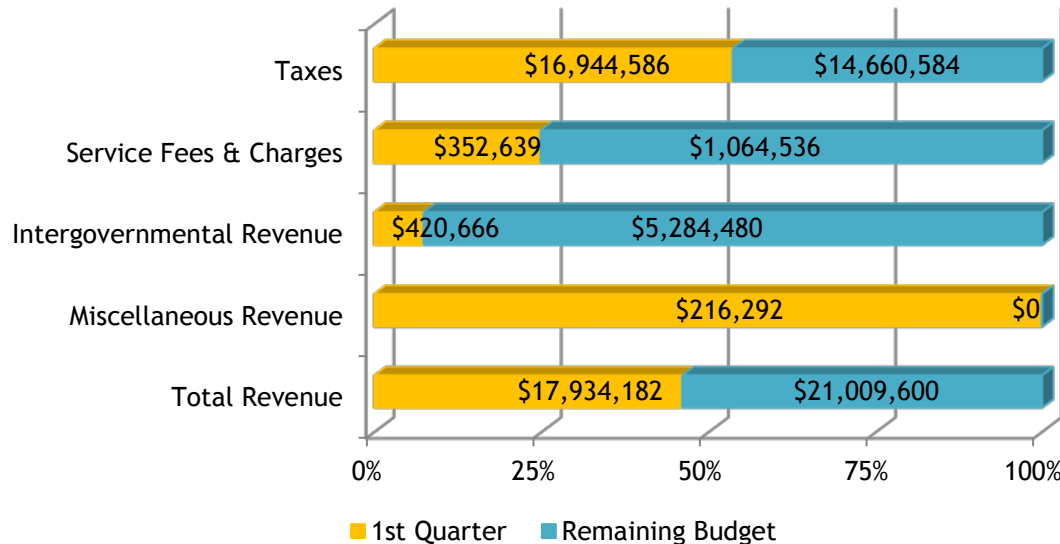
- There are no requests currently pending that may impact the budget.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Office on Aging is estimated to be \$38,887,490 for 2017.
- The main sources of non-general fund revenue for the Office on Aging are:
 - Proceeds from a 1.3 mill property tax levy, client co-pays, and grants in the Senior Services Fund (Fund 2027)
 - Payments from the Franklin County Department of Job & Family Services in the Adult Protective Services Fund (Fund 2078) to support these state-mandated services

Non-General Fund - Quarterly Revenue

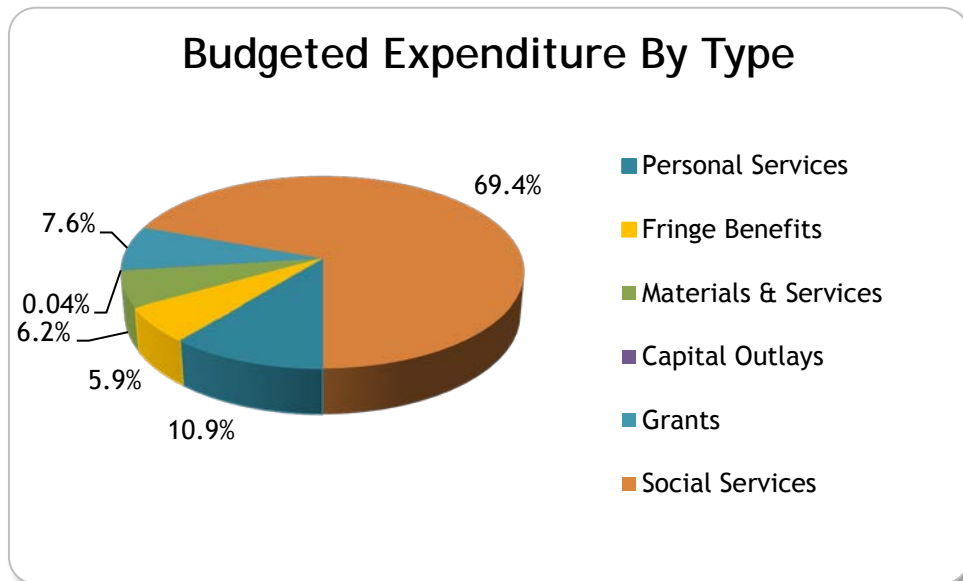


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$17,429,569	\$2,536,096	\$16,899,517	\$771,420	\$17,429,569	\$37,636,602
Current Year	\$17,934,182				\$17,934,182	\$38,887,490

**Current year total represents revised budget.*

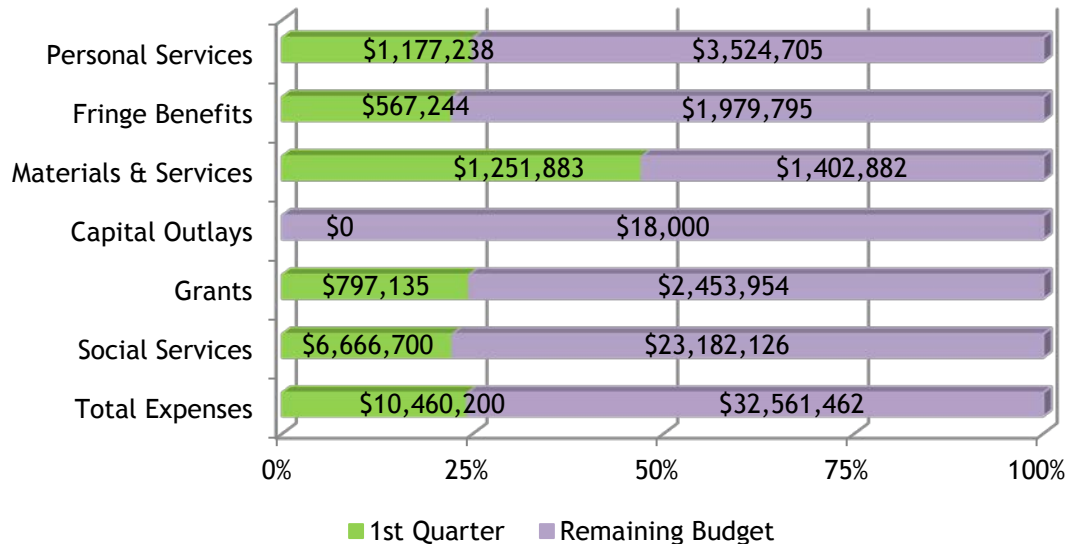
- First quarter revenue of \$17,934,182 represents 46.1% of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 53.6% has been collected. In 2016, 52.4% was collected in the 1st quarter.
- Intergovernmental Revenue is less than 25% of the budgeted amount, but is expected to align with budget during the 2nd and 3rd quarters with receipt of the state reimbursements for the non-business, owner occupied, and homestead rollbacks.
- Miscellaneous Revenue includes reimbursement from the Nutrition Services Incentive Program (NSIP). This annual reimbursement is received 12 - 24 months after the actual expenditure occurs and is tied to the Older Americans Act (OAA) funding for nutrition.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Office on Aging are estimated to be \$43,021,662 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$9,133,507	\$9,537,197	\$9,205,459	\$8,962,180	\$9,133,507	\$36,838,343
Current Year	\$10,460,200				\$10,460,200	\$43,021,662

**Current year total represents revised budget.*

- First quarter expenditures of \$10,460,200 represent 24.3% of the budgeted amount for the year.
- The Office on Aging expended \$1,251,883 within Materials & Services during the 1st quarter, which represents 47.2% of the budgeted amount. Per divisions (J)(2) and (3) of section 3501.17 of the Ohio Revised Code, the Office on Aging had to pay \$872,950 in election expenses, which equals 65% of the estimated cost of a special election, in advance to place the Senior Services Levy on the May 2, 2017 ballot.
- There were no Capital Outlays expenditures during the 1st quarter. The purchase of servers is scheduled for later in the year.
- The Office on Aging expended \$6,666,700 within Social Services during the 1st quarter, which represents 22.3% of the 2017 budgeted amount. Of the amount expended during the 1st quarter, \$4,910,006 or 73.6% was for Board and Care and \$1,090,000 or 24.9% was for Case Management services purchased from the Central Ohio Area Agency on Aging (COAAA).

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,265,908	\$1,177,238	93.0%
2 nd Quarter	\$1,085,064		
3 rd Quarter	\$1,265,908		
4 th Quarter	\$1,085,064		
Total	\$4,701,944	\$1,177,238	25.0%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The slight variance in Personal Services expenditures is due to higher than anticipated vacancies.

Non-General Fund - Budget Corrective Items - Approved

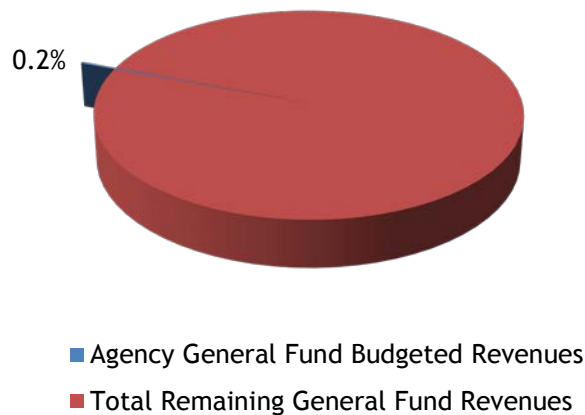
- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Office on Aging were:
 - \$72,723 in the Senior Services Fund (Fund 2027)
 - \$20,723 in the in the Adult Protective Services Fund (Fund 2078)
- Resolution No. 0075-17 authorized non-general fund supplemental appropriations in the amount of \$1,343,000 for estimated election expenses related to submitting the question of a tax levy for the support of senior citizen services to the Franklin County electors at the May 2, 2017 special election. The Franklin County Board of Elections is required to charge 65% of the estimated cost of a special election before the election and the remaining amount within 30 days of notice of the final cost associated with the special election per divisions (J)(2) and (3) of section 3501.17 of the Revised Code.
- Resolution No. 0106-17 authorized non-general fund supplemental appropriations in the amount of \$290,000 to support contract services provided during December 2016 for which an invoice was received in January 2017.
- A revenue increase of \$206,532 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the Senior Services Fund (Fund 2027).

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

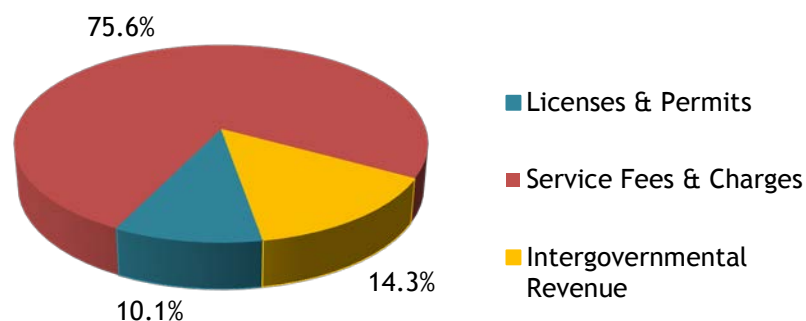
General Fund - Revenue Analysis

Share of Total County Revenue



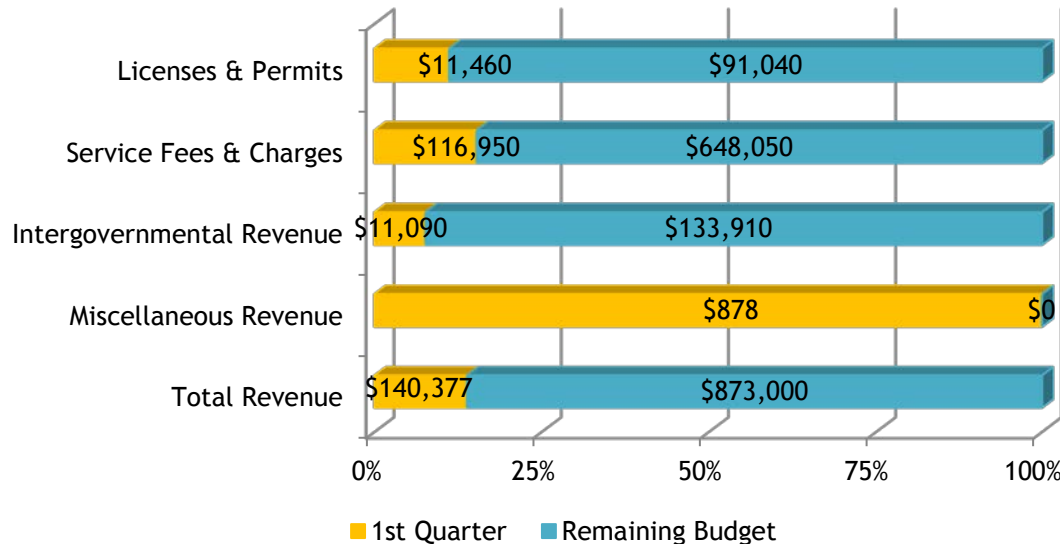
- The General Fund revenue for the Probate Court is estimated to be \$1,012,500 for 2017, which is 0.2% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Probate Court are court filing fees that are mandated by ORC 2101.16 and state reimbursement for mental health hearings (ORC 5122.43 authorizes reimbursement for certain county Probate Court costs and proceedings expenses held under Chapter 5122 by the Ohio Department of Mental Health and Addiction Services (OhioMHAS)).

General Fund - Quarterly Revenue



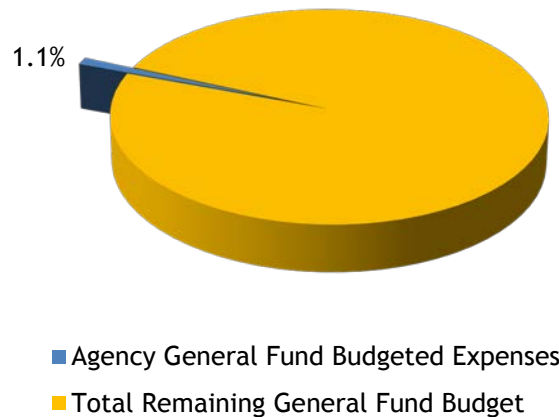
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$212,279	\$311,740	\$278,295	\$371,895	\$212,279	\$1,174,209
Current Year	\$140,377				\$140,377	\$1,012,500

**Current year total represents revised budget.*

- First quarter revenue of \$140,377 represents 13.9% of the budgeted amount for the year.
- Licenses and Permits revenue appears to be under budget in the 1st quarter. Revenues are received throughout the year with an anticipated rise in 2nd quarter.
- Service Fees and Charges (General Fees) collected during the 1st quarter were \$116,950, which represents 15.3% of the 2017 budgeted amount. This is under budget due to the timing of Probate Fund transfers to the General Fund but is expected to align with budget by the end of the year.
- Intergovernmental Revenue was \$11,090 during the 1st quarter, which represents 7.6% of the 2017 budgeted amount. This amount is lower than that received in recent years due to payment timing related to state reimbursement for mental health hearings from OhioMHAS.

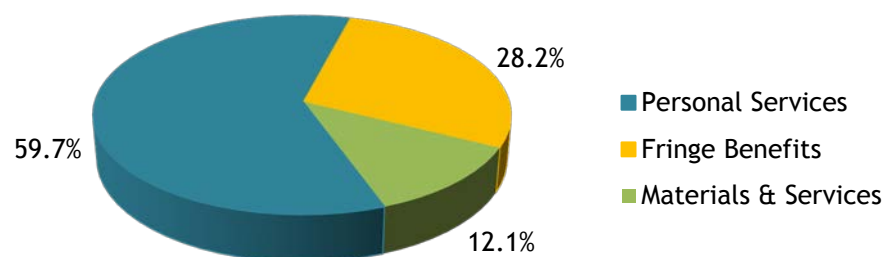
General Fund - Expenditure Analysis

Share of Total County Expenditures

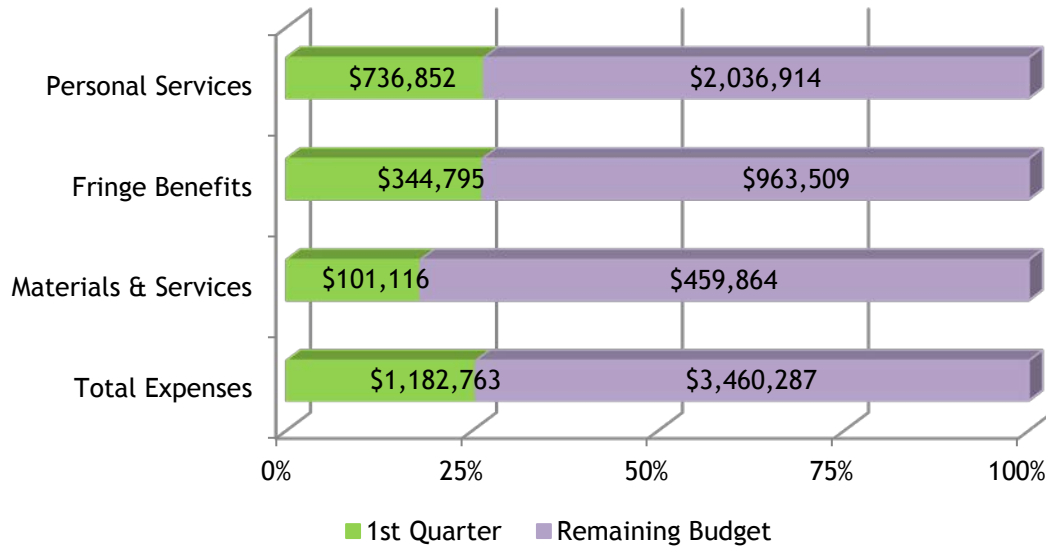


- The General Fund expenditures for the Probate Court are estimated to be \$4,643,050 for 2017, which is 1.1% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,080,795	\$1,165,349	\$1,196,278	\$1,034,170	\$1,080,795	\$4,476,592
Current Year	\$1,182,763				\$1,182,763	\$4,643,050

**Current year total represents revised budget.*

- First quarter expenditures of \$1,182,763 represent 25.5% of the budgeted amount for the year.
- Total 1st quarter expenditures increased \$101,967, or 9.4%, from 2016 due to seven pay periods occurring in the 1st quarter of 2017, compared to six in the prior year.
- Materials & Services expenditures are below the 25% benchmark established for the 1st quarter. Court/Special Trial Expenses, which includes expenses for indigent guardianships and mental commitment cases, are \$51,418 or 36.3% lower than 2016 for the 1st quarter. OMB will monitor these expenditures during the remainder of the year to determine if this is a consistent trend resulting from the implementation of the Guardianship Services Board.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$746,783	\$736,852	98.7%
2 nd Quarter	\$640,100		
3 rd Quarter	\$746,783		
4 th Quarter	\$640,100		
Total	\$2,773,766	\$736,852	26.6%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

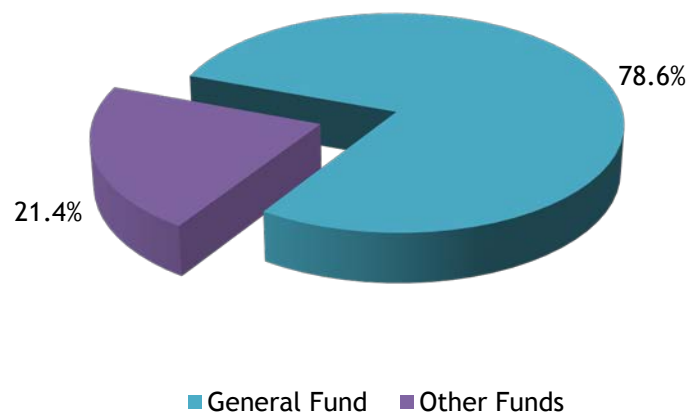
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Probate Court was \$61,794.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

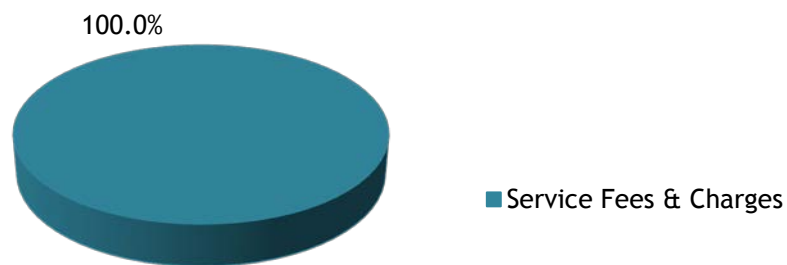
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues

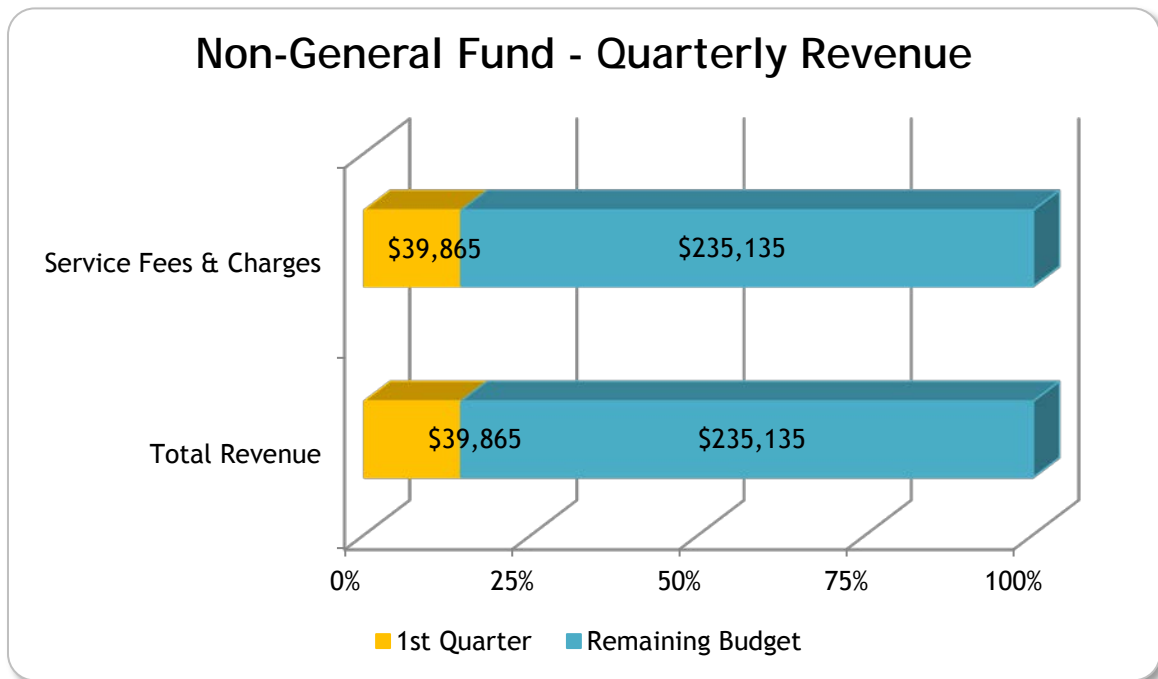


- The non-general fund revenue for the Probate Court is estimated to be \$275,000 for 2017, which is 21.4% of the total budgeted revenue for the Probate Court.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for the Probate Court are:
 - Filing fees collected in the Computerization Fund (Fund 2019)
 - Fees are collected in the Probate Court Special Projects Fund (Fund 2145) per ORC Section 2303.201(E)(1) for actions and proceedings within the Court's jurisdiction



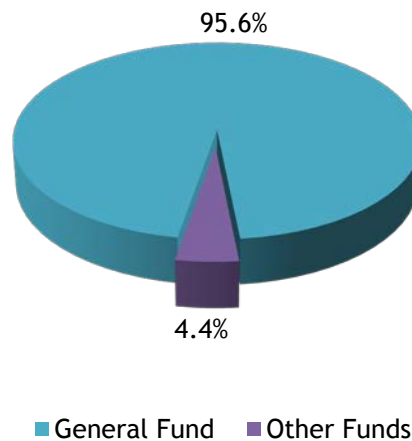
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$43,570	\$84,101	\$91,820	\$103,601	\$43,570	\$323,092
Current Year	\$39,865				\$39,865	\$275,000

*Current year total represents revised budget.

- First quarter revenue of \$39,865 represents 14.5% of the budgeted amount for the year.
- Service Fees and Charges appears to be under budget in the 1st quarter; however, it is consistent with 2016. Revenues are expected to align with budget by the end of the year.

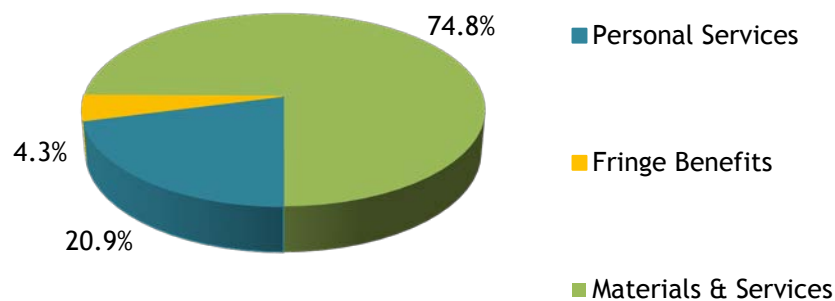
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

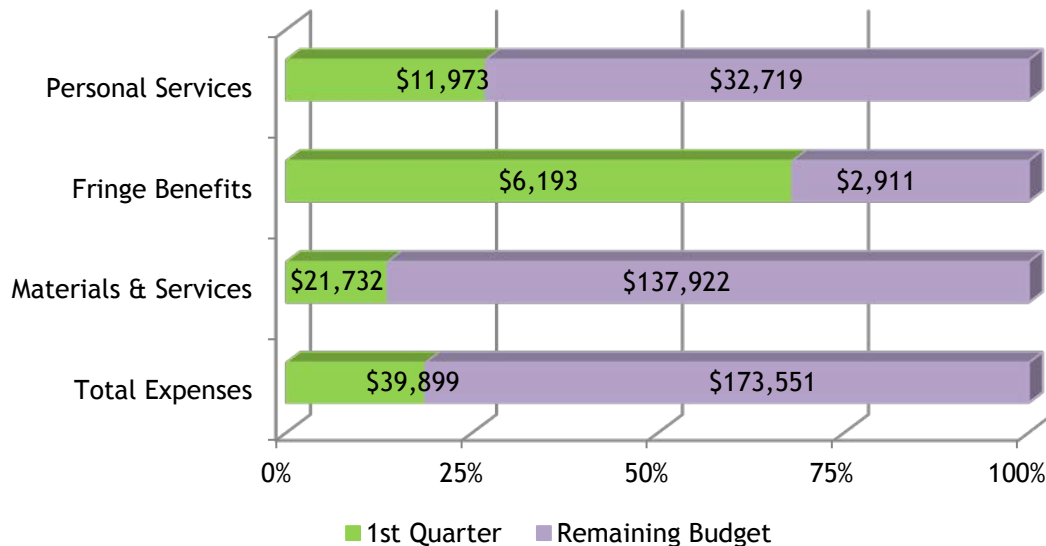


- The non-general fund expenditures for the Probate Court are estimated to be \$213,450 for 2017, which is 4.4% of the total budgeted expenditures for the Probate Court.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$39,126	\$41,869	\$33,290	\$35,185	\$39,126	\$149,470
Current Year	\$39,899				\$39,899	\$213,450

*Current year total represents revised budget.

- First quarter expenditures of \$39,899 represent 18.7% of the budgeted amount for the year.
- Fringe Benefits were expended at 68.0% of the 2017 budgeted amount through the 1st quarter due to an employee enrolling in healthcare benefits. OMB has advised the Probate Court that an appropriation adjustment will be necessary in Fringe Benefits to account for the change.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$12,032	\$11,973	99.5%
2 nd Quarter	\$10,314		
3 rd Quarter	\$12,032		
4 th Quarter	\$10,314		
Total	\$44,692	\$11,973	26.8%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no variances in Personal Services expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

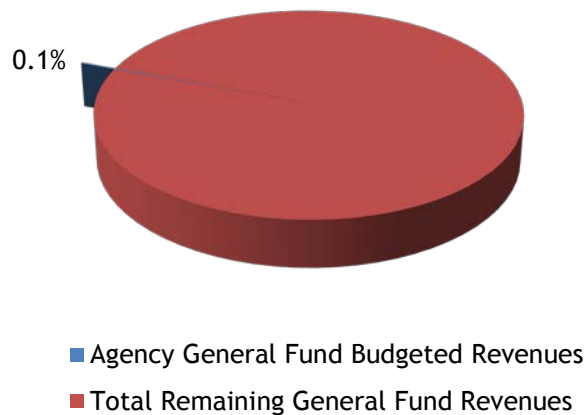
- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Probate Court in the Probate Court Special Projects Fund (Fund 2145) was \$984.

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

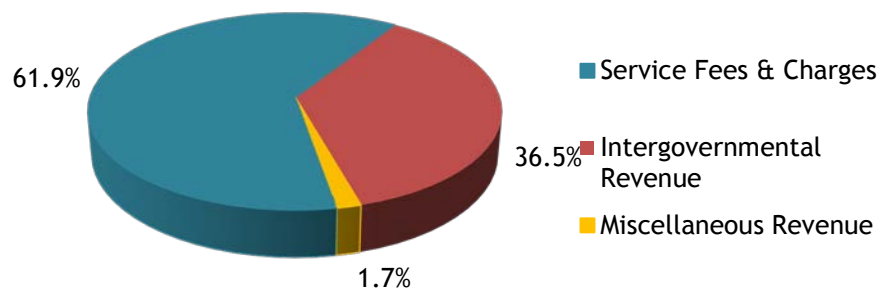
General Fund - Revenue Analysis

Share of Total County Revenue



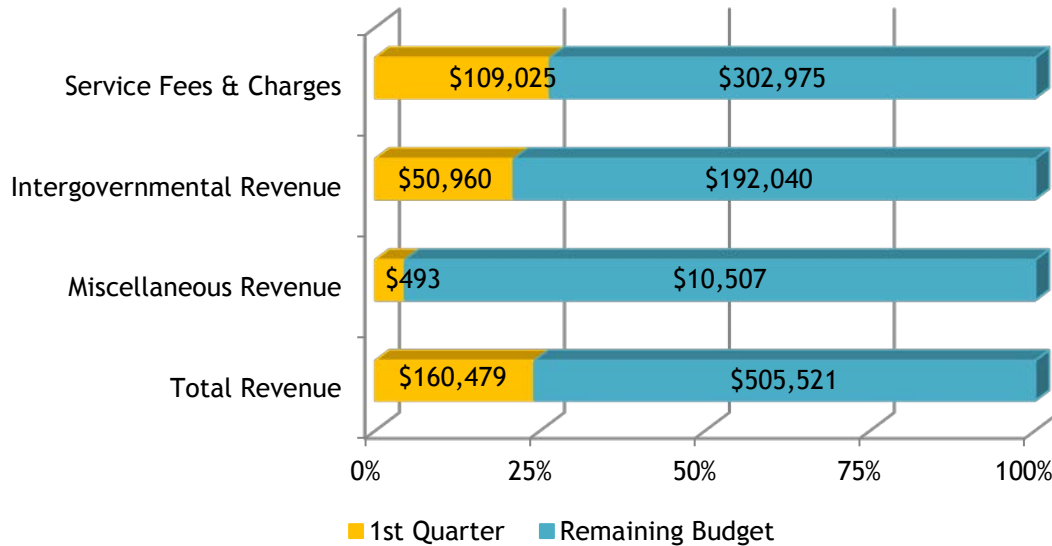
- The General Fund revenue for the Prosecuting Attorney's Office is estimated to be \$666,000 for 2017, which is 0.2% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Prosecuting Attorney's Office are a contract with the Child Support Enforcement Agency and federal grant revenue from the Violence Against Women Act (VAWA), Victims of Crime Acts (VOCA), and the Juvenile Accountability Block Grant (JABG).

General Fund - Quarterly Revenue



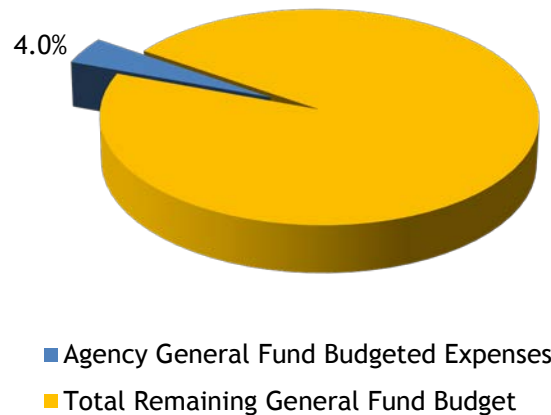
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$151,453	\$186,144	\$243,763	\$207,913	\$151,453	\$789,273
Current Year	\$160,479				\$160,479	\$666,000

**Current year total represents revised budget.*

- First quarter revenue of \$160,479 represents 24.1% of the budgeted amount for the year.
- First quarter Service Fees & Charges represent 26.5% of the budgeted amount for the year. The revenue is primarily associated with the Child Support Enforcement Agency contract, which decreased slightly from the same time period in 2016 due to the timing of payments.
- First quarter Intergovernmental Revenue represents 21.0% of the budgeted amount for the year, and is related to the Violence Against Women Act (VAWA) and Victims of Crime Acts support, which increased \$20,784 compared to the same time period in 2016 due to the timing of payments.
- First quarter Miscellaneous Revenue is a reimbursement from the Prosecutor's Office Furtherance of Justice Fund.

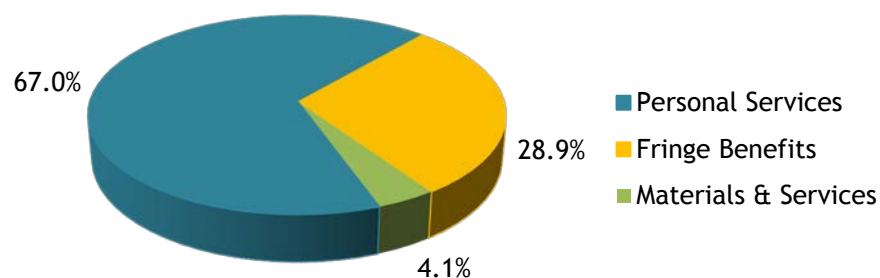
General Fund - Expenditure Analysis

Share of Total County Expenditures

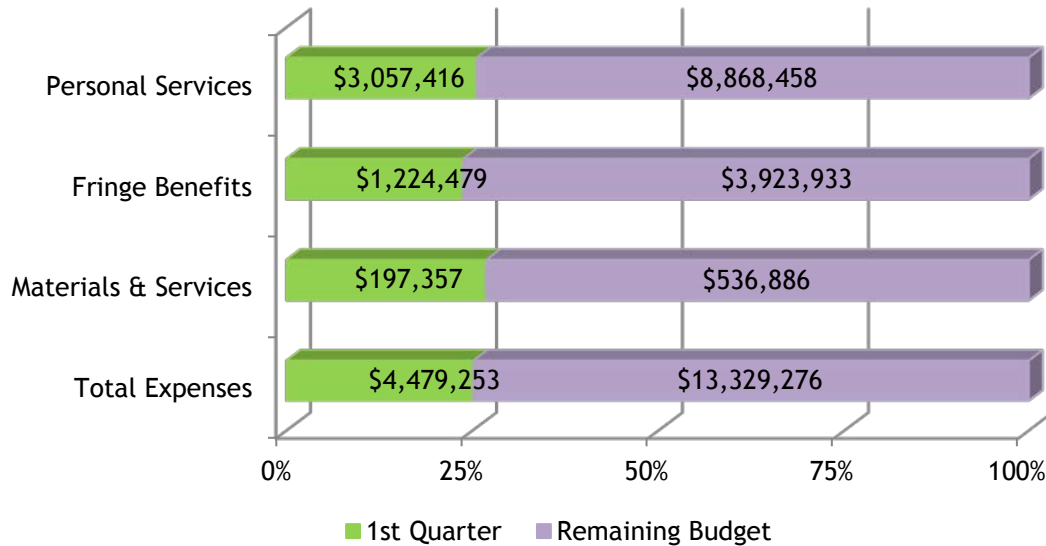


- The General Fund expenditures for the Prosecuting Attorney's Office are estimated to be \$17,808,529 for 2017, which is 4.0% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$3,814,067	\$4,352,037	\$4,491,862	\$4,006,811	\$3,814,067	\$16,664,777
Current Year	\$4,479,253				\$4,479,253	\$17,808,529

**Current year total represents revised budget.*

- First quarter expenditures of \$4,479,253 represent 25.2% of the budgeted amount for the year.
- Personal Services expenditures represent 25.6% of the budgeted amount for the year while Fringe Benefits represent 23.8%. This is an increase of \$476,158 in Personal Services due to there being 7 pay periods in 2017 as compared to 6 pay periods in 2016.
- First quarter Materials and Services expenditures represent 26.9% of the budgeted amount for the year. This is an increase of \$7,646 over the same period in 2016, due to the timing of purchases for replacement computers.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$3,210,812	\$3,057,416	95.2%
2 nd Quarter	\$2,752,125		
3 rd Quarter	\$3,210,812		
4 th Quarter	\$2,752,125		
Total	\$11,925,874	\$3,057,416	25.6%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance is due to higher than anticipated vacancies within the Prosecutor's Office during the 1st quarter.

General Fund - Budget Corrective Items - Approved

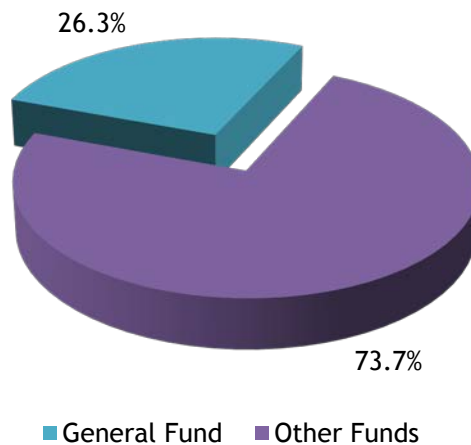
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Prosecuting Attorney's Office was \$267,107.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

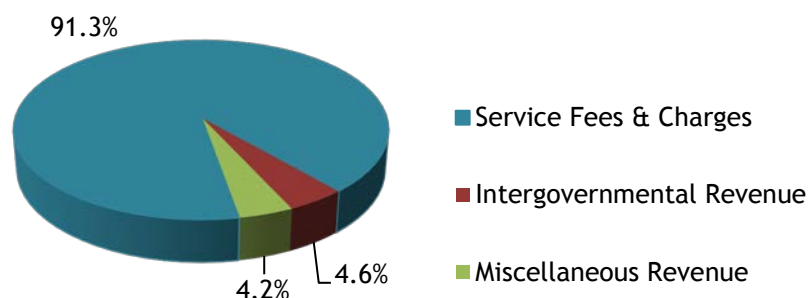
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



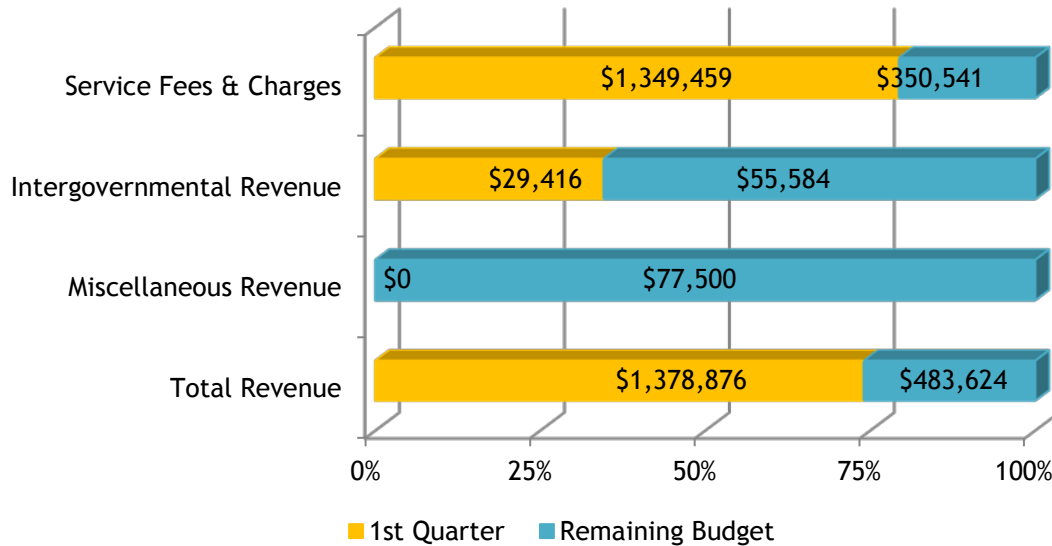
- The non-general fund revenue for the Prosecuting Attorney's Office is estimated to be \$1,862,500 for 2017, which is 73.7% of the total budgeted revenue for the Prosecuting Attorney's Office.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for the Prosecuting Attorney's Office are a contract with the Solid Waste Authority of Central Ohio (SWACO) and 2.5% of delinquent real estate and personal property taxes, reimbursements, and refunds.

Non-General Fund - Quarterly Revenue



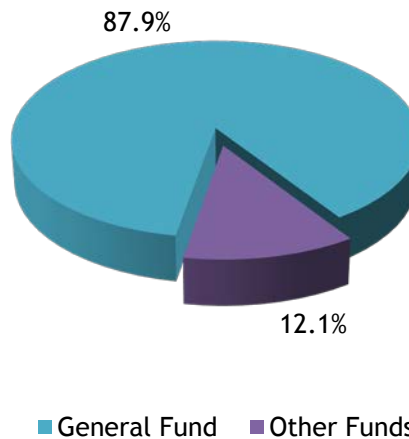
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,313,032	\$39,391	\$287,624	\$35,261	\$1,313,032	\$1,675,308
Current Year	\$1,378,876				\$1,378,876	\$1,862,500

**Current year total represents revised budget.*

- First quarter revenue of \$1,378,876 represents 74.0% of the budgeted amount for the year.
- Service Fees and Charges revenue in the amount of \$1,349,459 from the 2.5% of delinquent real estate and personal property taxes is an increase of \$91,455 over the same period in 2016.
- Intergovernmental Revenue includes revenue in the amount of \$29,416 from the SWACO contract for services provided during the 4th quarter of 2016.
- Miscellaneous Revenue is for the reimbursement of title searches in foreclosure cases that are reimbursed through court costs.

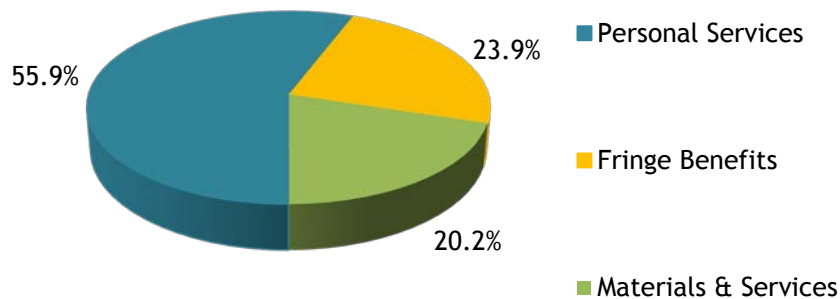
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

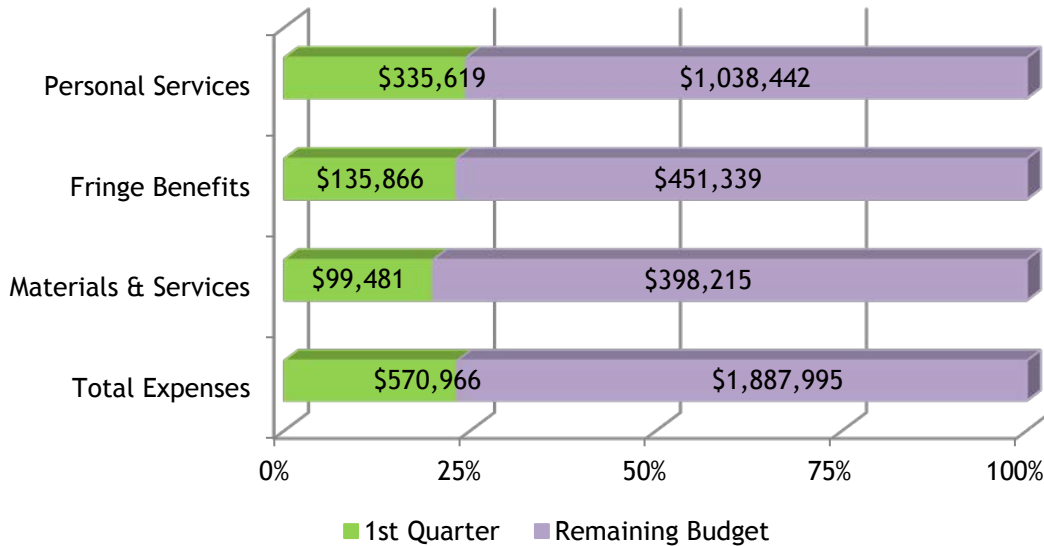


- The non-general fund expenditures for the Prosecuting Attorney's Office are estimated to be \$2,458,961 for 2017, which is 12.1% of the total budgeted expenditures for the Prosecuting Attorney's Office.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$634,539	\$655,658	\$661,224	\$525,224	\$634,539	\$2,476,645
Current Year	\$570,966				\$570,966	\$2,458,961

**Current year total represents revised budget.*

- First quarter expenditures of \$570,966 represent 23.2% of the budgeted amount for the year.
- Personal Services expenditures represent 24.4% of the budgeted amount for the year while Fringe Benefits represent 23.1%.
- First quarter Materials and Services expenditures represent 20.0% of the budgeted amount for the year. This is a decrease of \$63,767 over the same period in 2016 due to the timing of payments for professional services and legal advertising.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$369,940	\$335,619	90.7%
2 nd Quarter	\$317,091		
3 rd Quarter	\$369,940		
4 th Quarter	\$317,091		
Total	\$1,374,061	\$335,619	24.4%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance is due to one administrative position vacancy.

Non-General Fund - Budget Corrective Items - Approved

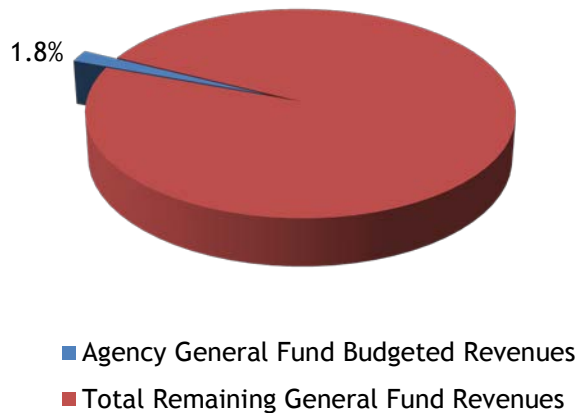
- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Prosecuting Attorney's Office were:
 - \$1,887 in the Rotary Fund (Fund 2044)
 - \$32,379 in the Delinquent Tax & Assessment Collection Fund (Fund 2047)

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

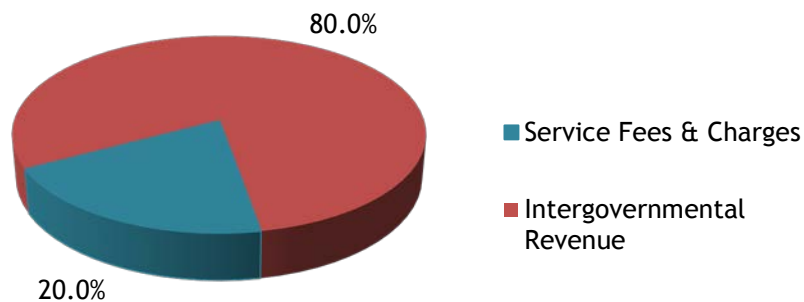
General Fund - Revenue Analysis

Share of Total County Revenue

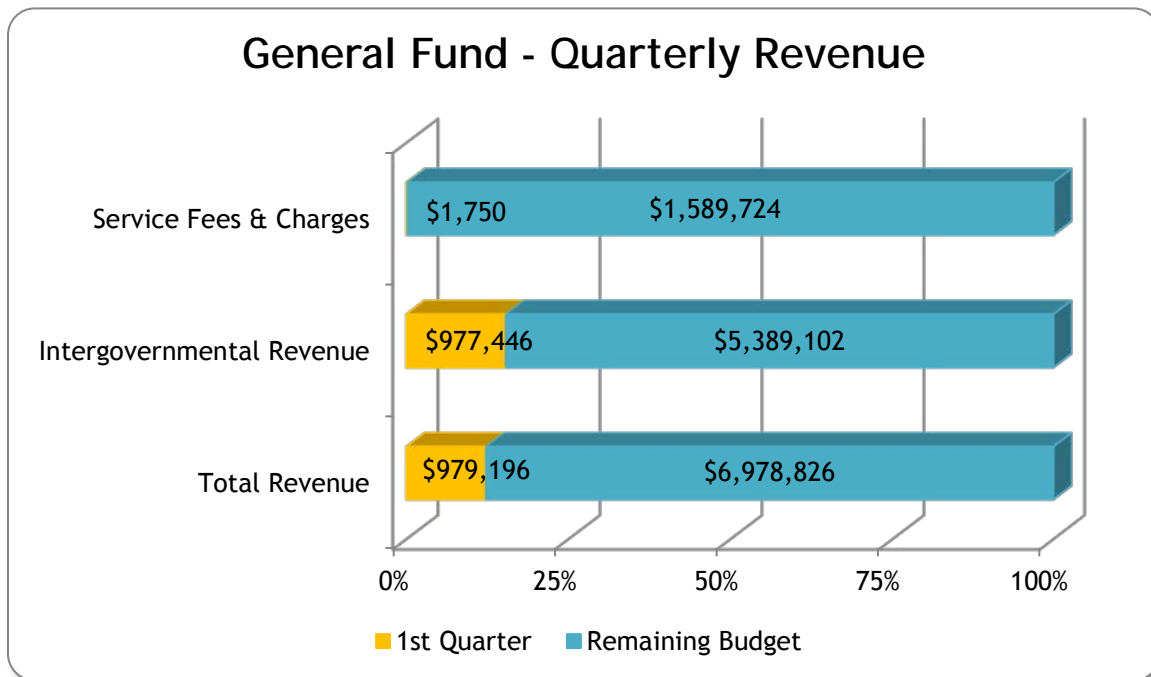


- The General Fund revenue for the Public Defender's Office is estimated to be \$7,958,022 for 2017, which is 1.8% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Public Defender's Office are reimbursements from the State Public Defender's Office and the Public Defender contract with the City of Columbus.



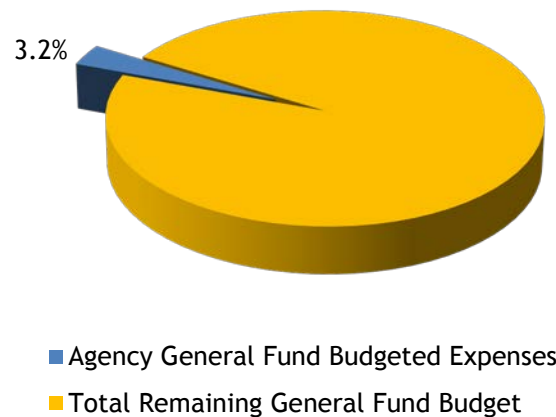
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,152,731	\$2,657,484	\$1,907,381	\$2,228,466	\$1,152,731	\$7,946,062
Current Year	\$979,196				\$979,196	\$7,958,022

**Current year total represents revised budget.*

- First quarter revenue of \$979,196 represents 12.3% of the budgeted amount for the year.
- First quarter Services Fees and Charges revenue represents 0.2% of the budgeted amount for the year. This revenue is related to the annual payment for the Public Defender Contract with the City of Columbus, and is received later in the year.
- First quarter Intergovernmental revenue represents 15.4% of the budgeted amount for the year. This is a 14.9% decrease from the same period in 2016. The variance in revenue from the prior year is primarily due to the reimbursement rate going down to 44% in the 1st quarter of 2017 from 48% during the same period in 2016.

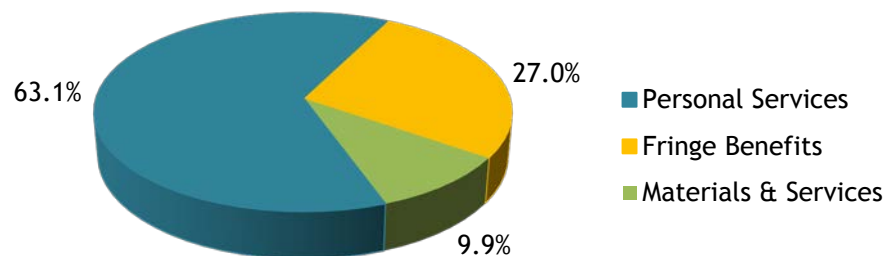
General Fund - Expenditure Analysis

Share of Total County Expenditures

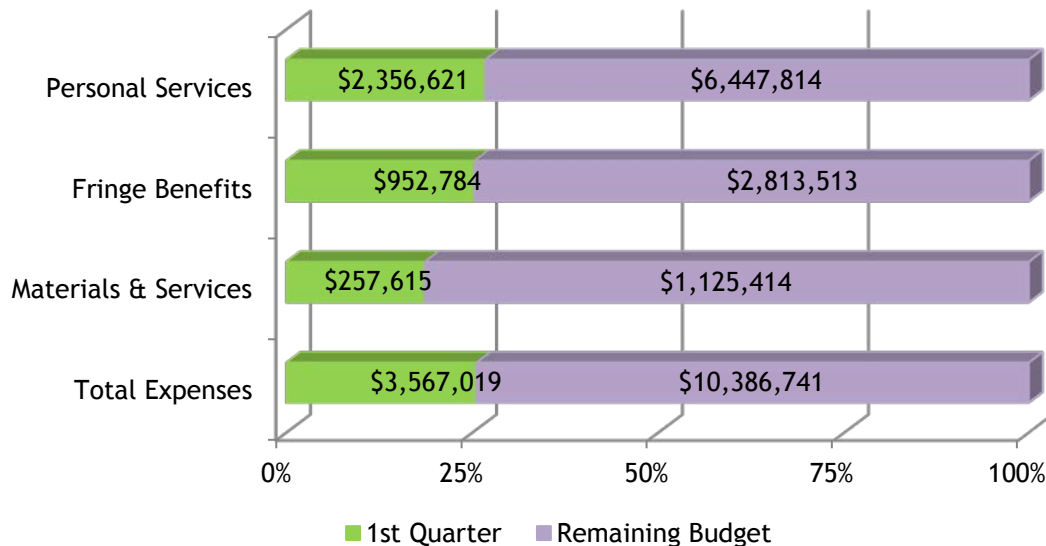


- The General Fund expenditures for the Public Defender's Office are estimated to be \$13,953,760 for 2017, which is 3.2% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$3,037,462	\$3,406,398	\$3,594,768	\$3,265,795	\$3,037,462	\$13,304,423
Current Year	\$3,567,019				\$3,567,019	\$13,953,760

*Current year total represents revised budget.

- First quarter expenditures of \$3,567,019 represent 25.6% of the budgeted amount for the year.
- First quarter Personal Services and Fringe Benefits primarily increased in 2017 due to a 7th pay period in 2017 compared to 6 pay periods during the same period in 2016, as well as the 2% non-bargaining pay increase in Personal Services and the increase in healthcare in Fringe Benefits.
- First quarter Materials and Services represent 18.6% of the budgeted amount for the year; this is a decrease of \$6,978 from 2016.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$2,370,425	\$2,356,621	99.4%
2 nd Quarter	\$2,031,793		
3 rd Quarter	\$2,370,425		
4 th Quarter	\$2,031,793		
Total	\$8,804,435	\$2,356,621	26.8%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Public Defender's Office was \$194,102.

General Fund - Budget Corrective Items - Pending

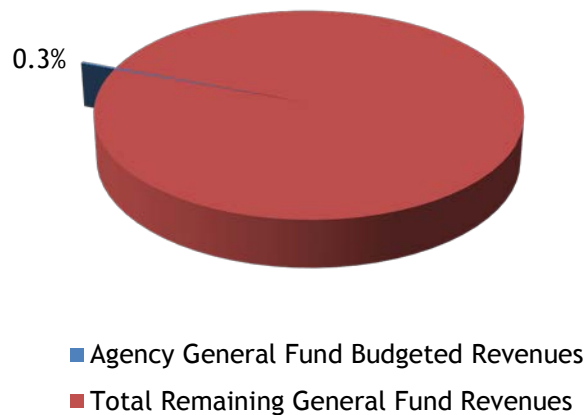
- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

- The State Public Defender's Office notified counties that the reimbursement rate would decrease from 44% to 40% for the remainder of the state fiscal year 2017 due to decreased funding. The introduced version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) does not provide any additional funding to increase the reimbursement rate to 50% to restore the indigent defense partnership. Based on the 2017 Budget, Franklin County would lose approximately \$2 million countywide compared with a 50% reimbursement rate. This provision was amended in the version of the bill approved by the Ohio House of Representatives to eliminate the allowance for the proportional reduction of reimbursement to the counties below 50%. However, based on the amount appropriated, the Legislative Service Commission estimates a reimbursement rate of 45%.

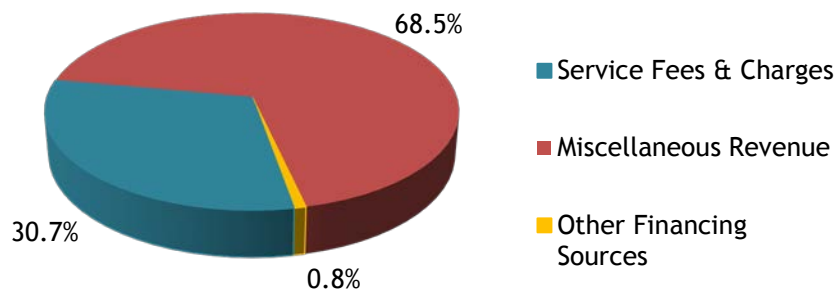
General Fund - Revenue Analysis

Share of Total County Revenue

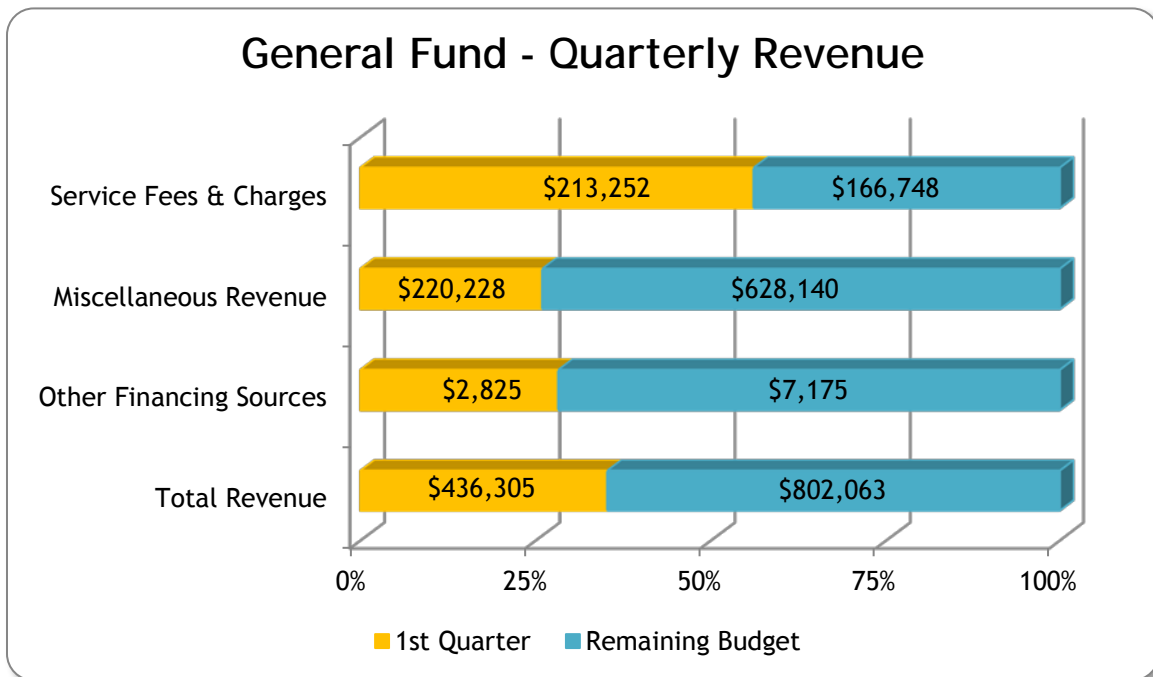


- The General Fund revenue for Public Facilities Management is estimated to be \$1,238,368 for 2017, which is 0.3% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for Public Facilities Management are charges for services to other agencies, rental agreements, and inmate telephones.



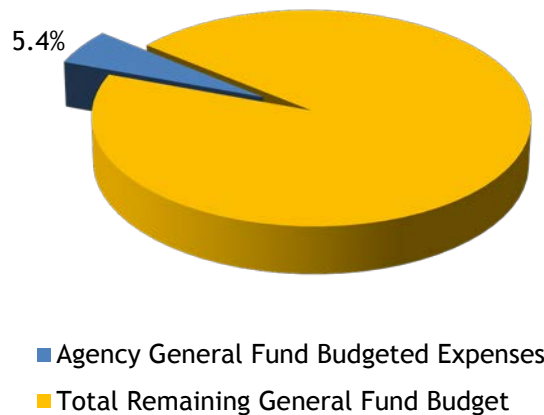
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$343,961	\$304,955	\$331,433	\$407,370	\$343,961	\$1,387,719
Current Year	\$436,305				\$436,305	\$1,238,368

**Current year total represents revised budget.*

- First quarter revenue of \$436,305 represents 35.2% of the budgeted amount for the year.
- All of the \$213,252 collected in Service Fees & Charges during the 1st quarter is related to maintenance charges paid by other County agencies. The amount collected during the 1st quarter represents 56.1% of the budgeted amount in this category.
- Of the \$220,228 collected in Miscellaneous Revenue during the 1st quarter, \$202,301 or 91.9% is related to various rental payments. Revenue from Inmate telephone charges is no longer being collected (\$77,006 was collected in 2016).

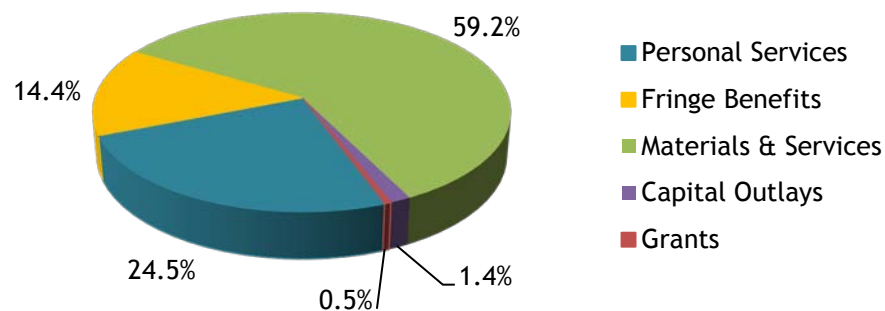
General Fund - Expenditure Analysis

Share of Total County Expenditures

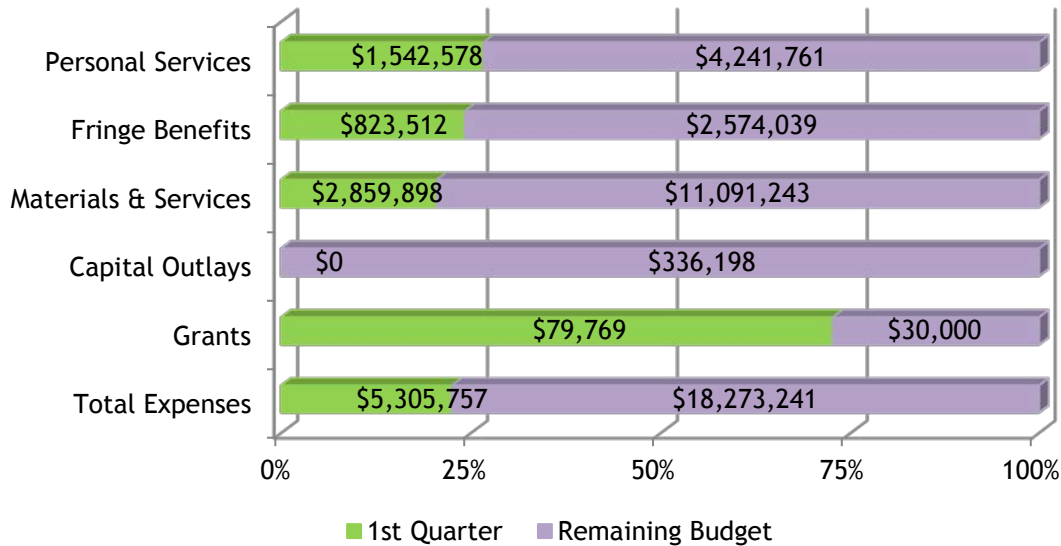


- The General Fund expenditures for Public Facilities Management are estimated to be \$23,578,998 for 2017, which is 5.4% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,519,065	\$5,074,718	\$5,861,939	\$7,999,360	\$4,519,065	\$23,455,082
Current Year	\$5,305,757				\$5,305,757	\$23,578,998

**Current year total represents revised budget.*

- First quarter expenditures of \$5,305,757 represent 22.5% of the budgeted amount for the year.
- PFM expended \$2,859,898 within Materials & Services during the 1st quarter, which represents 20.5% of the budgeted amount. Of the amount expended, \$1,310,996 or 45.8% was for utilities (electricity, natural gas, and water/sewer) and \$1,007,914 or 35.2% was for maintenance and repair. These expenditures will continue to be monitored throughout the year.
- The budgeted amount within Grants is for support of the Capital Crossroads, Discovery Special Improvement Districts and support for the Central Ohio Red, White & Boom. These grants are used to improve safety in the districts, take actions that improve aesthetics in areas, promote the districts and provide information and advocacy services.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,557,322	\$1,542,578	99.1%
2 nd Quarter	\$1,334,847		
3 rd Quarter	\$1,557,322		
4 th Quarter	\$1,334,847		
Total	\$5,784,339	\$1,542,578	26.7%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

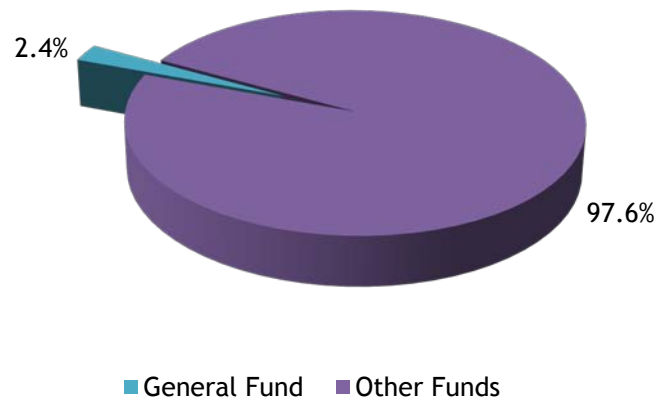
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for Public Facilities Management was \$50,331.

General Fund - Budget Corrective Items - Pending

- A resolution will be required during the 2nd quarter to adopt the 2017 - 2021 Five-Year Capital Improvement Plan, and provide a supplemental appropriation within the General Fund for various capital maintenance projects. The amount of the supplemental is to be determined pending submission of the updated Capital Improvement Plan.

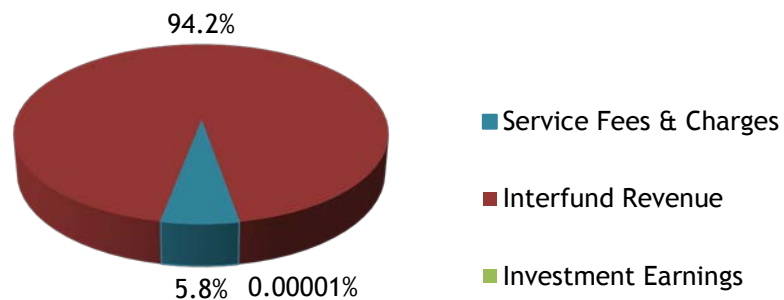
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



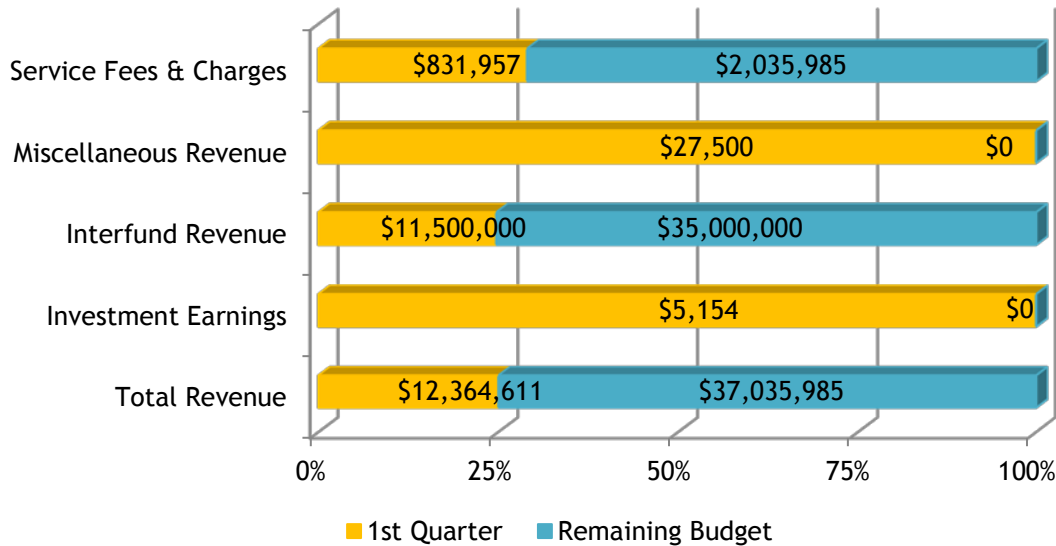
- The non-general fund revenue for Public Facilities Management is estimated to be \$49,367,947 for 2017, which is 97.6% of the total budgeted revenue for Public Facilities Management.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for Public Facilities Management are from bond proceeds, parking fees and transfers of cash from the General Fund to support the Public Safety Center.

Non-General Fund - Quarterly Revenue



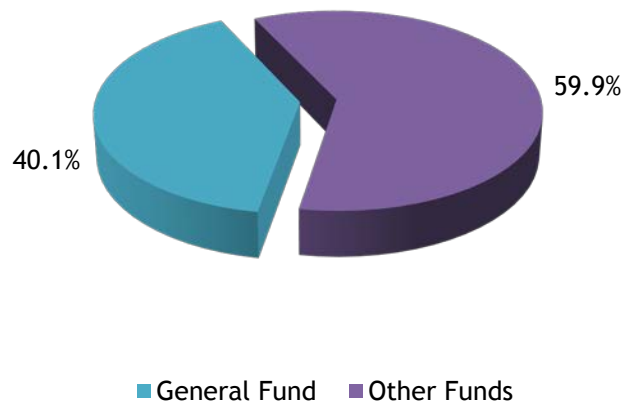
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$14,445,218	\$20,185,242	\$11,668,499	\$25,100,718	\$14,445,218	\$71,399,677
Current Year	\$12,364,611				\$12,364,611	\$49,367,947

**Current year total represents revised budget.*

- First quarter revenue of \$12,364,611 represents 25.1% of the budgeted amount for the year.
- Of the \$831,957 collected within Service Fees & Charges, \$787,049 or 94.6% was collected in the Parking Facilities Fund (Fund 1002) and the remaining \$44,908 or 5.4% was received by the Telecommunications Fund (Fund 6062).
- The \$11,500,000 collected within Interfund Revenue during the 1st quarter is related to the monthly transfers from the General Fund to the Public Safety Center Fund (Fund 4067) for the relocation of the Coroner's Office and the construction of a new jail.

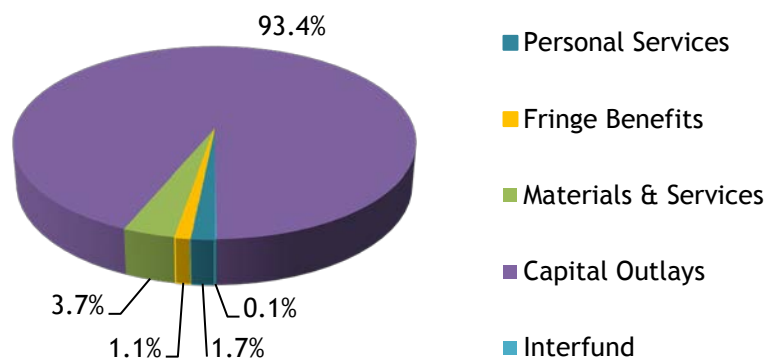
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

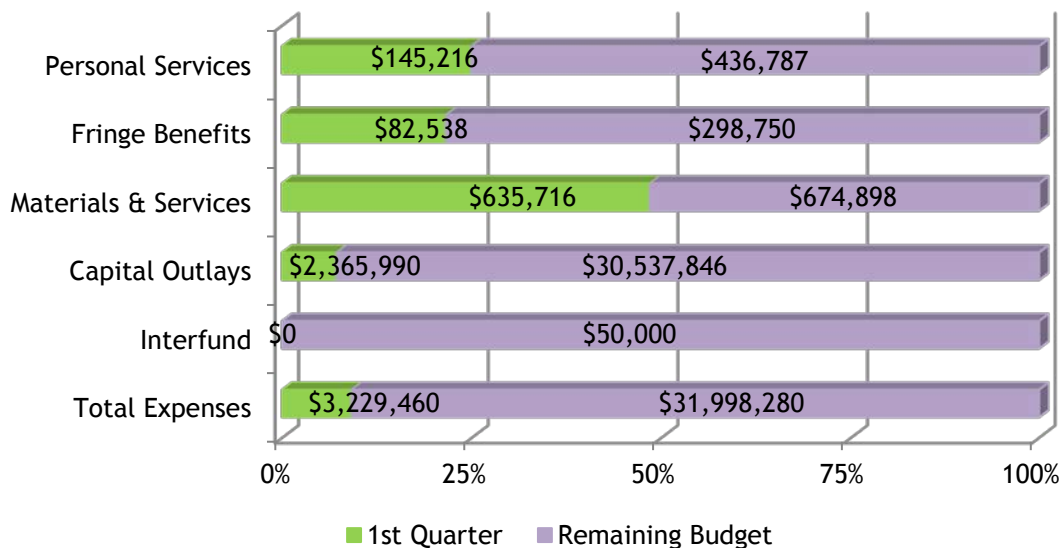


- The non-general fund expenditures for Public Facilities Management are estimated to be \$35,227,740 for 2017, which is 59.9% of the total budgeted expenditures for Public Facilities Management.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$3,549,019	\$3,435,024	\$5,999,140	\$9,499,987	\$3,549,019	\$22,483,170
Current Year	\$3,229,460				\$3,229,460	\$35,227,740

**Current year total represents revised budget.*

- First quarter expenditures of \$3,229,460 represent 9.2% of the budgeted amount for the year.
- PFM expended \$635,716 within Materials & Services during the 1st quarter, which represents 48.5% of the budget. The most significant item budgeted within Materials & Services is the payment of property taxes out of the Parking Facilities Fund (total of \$494,494), which were paid during the 1st quarter, which is \$35,281 or 7.7% more than in 2016, due to the passing of school levies.
- Of the \$2,365,990 expended within Capital Outlays during the 1st quarter, \$1,454,919 or 61.5% was for architectural and engineering services regarding the Public Safety Center Fund (Fund 4067), \$557,442 or 23.6% was for building improvements at 900 Hague Ave in the Permanent Improvement Fund (Fund 4041), \$186,249 or 7.9% was for lease payments at the BOE facility (Fund 4065), and \$167,380 or 7.1% was for the Fulton Street parking garage elevator replacement in the Parking Fund (Fund 1002).

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$156,693	\$145,216	92.7%
2 nd Quarter	\$134,308		
3 rd Quarter	\$156,693		
4 th Quarter	\$134,308		
Total	\$582,003	\$145,216	25.0%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

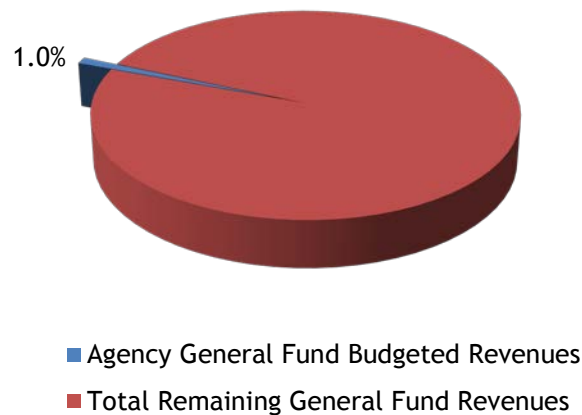
- Resolution No. 0006-17 authorized the following appropriations adjustments to re-align appropriations following the issuance of bonds at the end of 2016:
 - a decrease in the amount of \$795,522 in the Parking Fund (Fund 1002)
 - an increase in the amount of \$4,000,000 in the Parking Facilities Bond Fund (Fund 4069)
- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Public Facilities Management were:
 - \$4,821 in the Parking Fund (Fund 1002)
 - \$662 in the Telecommunication Fund (Fund 6062)

Non-General Fund - Budget Corrective Items - Pending

- A resolution will be required during the 2nd quarter to adopt the 2017 - 2021 Five-Year Capital Improvement Plan, and provide supplemental appropriations and transfers of cash from the General Fund to various capital project funds, including the Permanent Improvement Fund (Fund 4041). The amounts are to be determined pending submission of the updated Capital Improvement Plan.

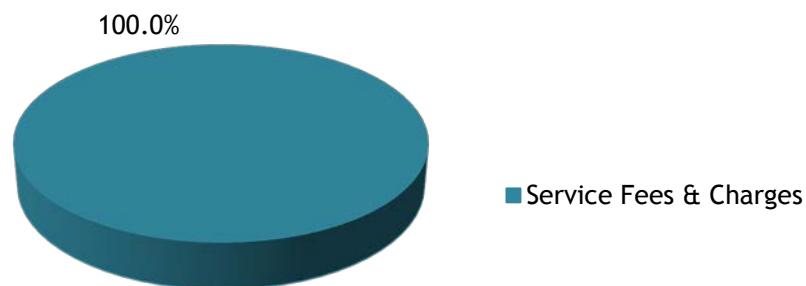
General Fund - Revenue Analysis

Share of Total County Revenue

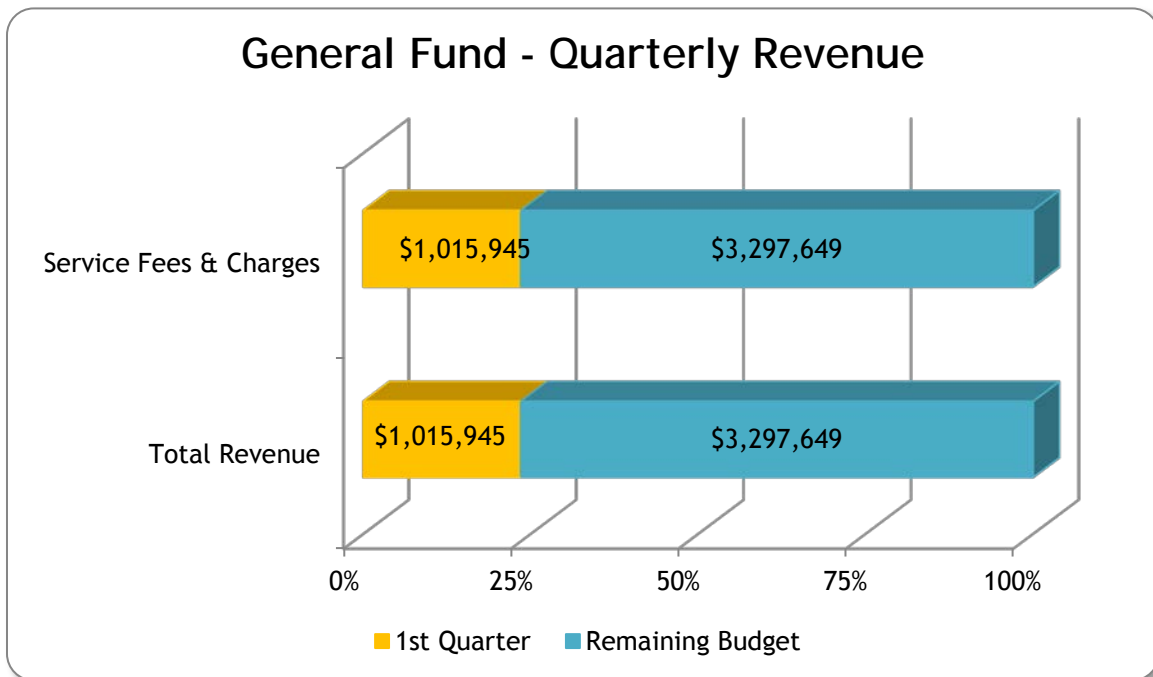


- The General Fund revenue for the Recorder's Office is estimated to be \$4,313,594 for 2017, which is 1.0% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Recorder's Office are fees based on document filings, document searches, and the generation of copies from electronic images, housing trust administration, postage, microfiche, microfilm, or paper copies. Most of this revenue is derived from the filing of mortgage documents and deeds.



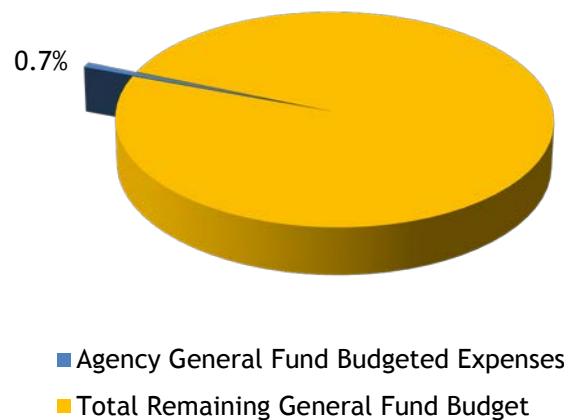
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$945,765	\$1,048,956	\$1,273,908	\$1,134,769	\$945,765	\$4,403,398
Current Year	\$1,015,945				\$1,015,945	\$4,313,594

**Current year total represents revised budget.*

- First quarter revenue of \$1,015,945 represents 23.6% of the budgeted amount for the year.
- General Fees collected during the 1st quarter were \$1,001,724 which is 23.5% of the amount budgeted for the year. This amount represents an increase of \$69,153 or 7.4% above the amount that was collected in the 1st quarter of 2016. This increase is more than double that of the increase during the same time period in 2015.
- Housing trust administration fees collected during the 1st quarter were \$12,934 which is 25.3% of the amount budgeted for the year. This amount represents an increase of \$1,091 or 9.2% above the amount that was collected in the 1st quarter of 2016.

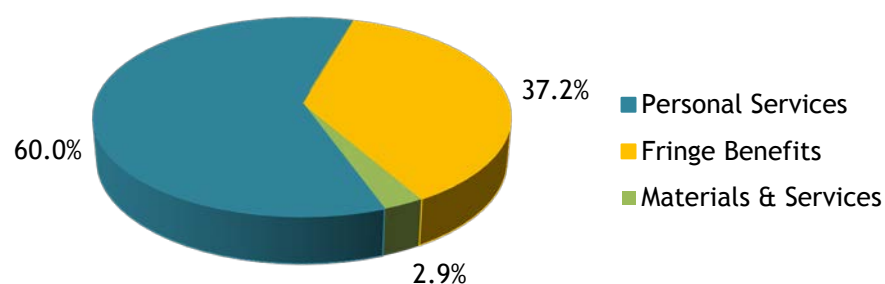
General Fund - Expenditure Analysis

Share of Total County Expenditures

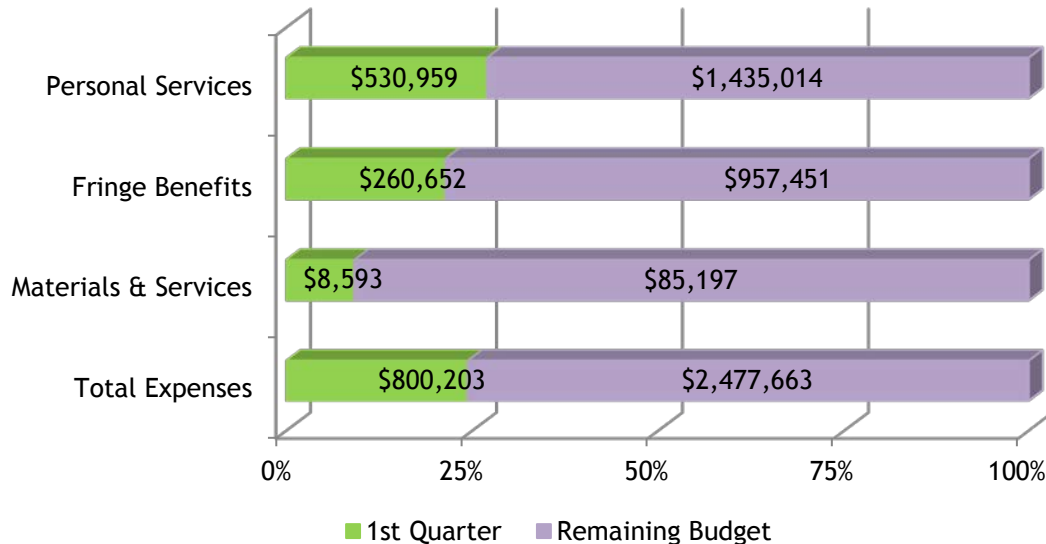


- The General Fund expenditures for the Recorder's Office are estimated to be \$3,277,866 for 2017, which is 0.7% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$686,656	\$748,444	\$783,852	\$761,135	\$686,656	\$2,980,087
Current Year	\$800,203				\$800,203	\$3,277,866

**Current year total represents revised budget.*

- First quarter expenditures of \$800,203 represent 24.4% of the budgeted amount for the year.
- The increase in expenditures during the 1st quarter of 2017 compared to the prior year is primarily due primarily to the difference in the number of pay periods during the 1st quarter (seven in 2017 compared to six in 2016), along with termination payouts.
- Expenditures within the Personal Services budget category were \$530,959 or 27.0% of the budgeted amount for the year.
- Fringe Benefit expenditures during the 1st quarter were \$260,652 or 21.4% of the budgeted amount for the year.
- Materials and Services expenditures during the 1st quarter were \$8,593 or 9.2% of the budgeted amount for the year. This is a decrease of \$3,236 or 27.4% in expenditures over 1st quarter 2016.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$529,300	\$530,959	100.3%
2 nd Quarter	\$453,686		
3 rd Quarter	\$529,300		
4 th Quarter	\$453,686		
Total	\$1,965,973	\$530,959	27.0%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in Personal Services expenditures during the 1st quarter is primarily associated with termination payouts.

General Fund - Budget Corrective Items - Approved

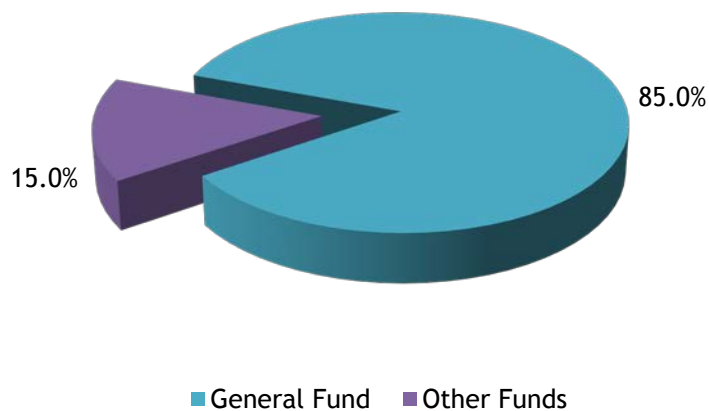
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Recorder's Office was \$43,051.
- Resolution No. 0160-17 authorized a transfer of General Fund appropriations from Commissioner's Reserves in the amount of \$13,217 to the Recorder's Office in order to contract for a classification study.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

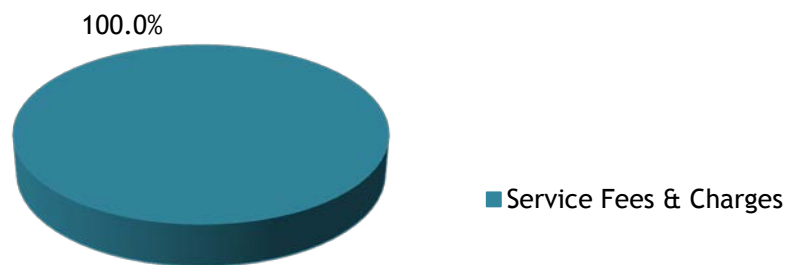
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



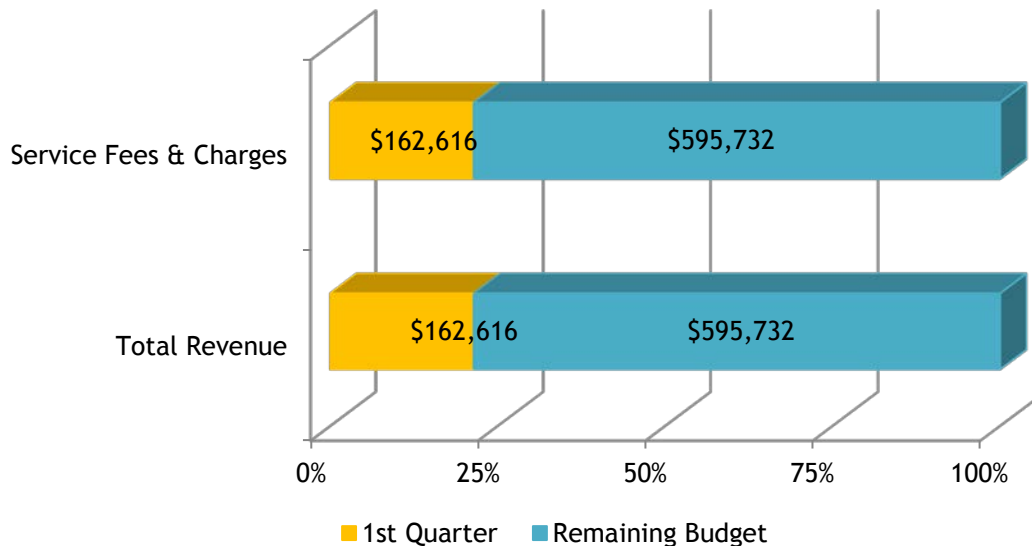
- The non-general fund revenue for the Recorder's Office is estimated to be \$758,348 for 2017, which is 15.0% of the total budgeted revenue for the Recorder's Office.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for the Recorder's Office are non-general fund revenue for the Recorder's Office is a \$4.00 fee that is collected for every document filed and deposited into the Recorder's Technology Fund (Fund 2016).

Non-General Fund - Quarterly Revenue



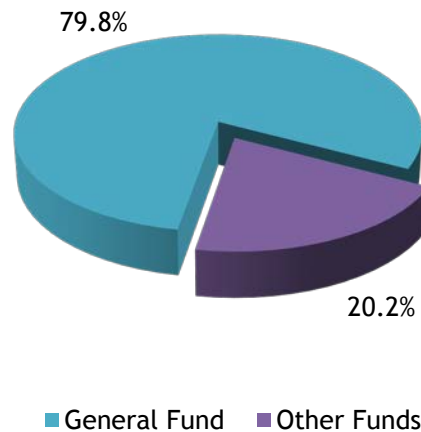
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$140,932	\$258,180	\$183,000	\$169,968	\$140,932	\$752,080
Current Year	\$162,616				\$162,616	\$758,348

*Current year total represents revised budget.

- First quarter revenue of \$162,616 represents 21.4% of the budgeted amount for the year.
- General Fees collected during the 1st quarter were \$162,616 which is 21.4% of the amount budgeted for the year. This amount represents an increase of \$21,684 or 15.4% above the amount that was collected in the 1st quarter of 2016.

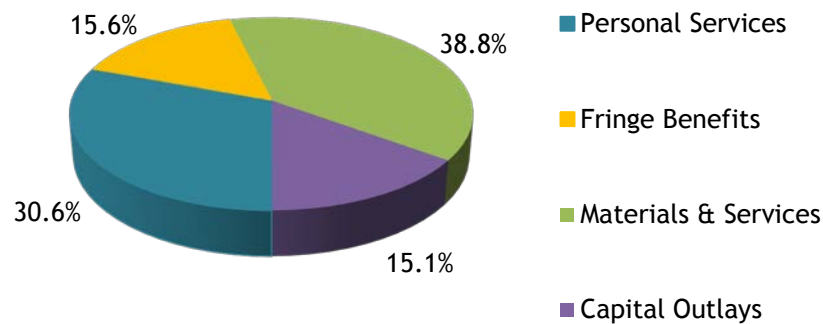
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

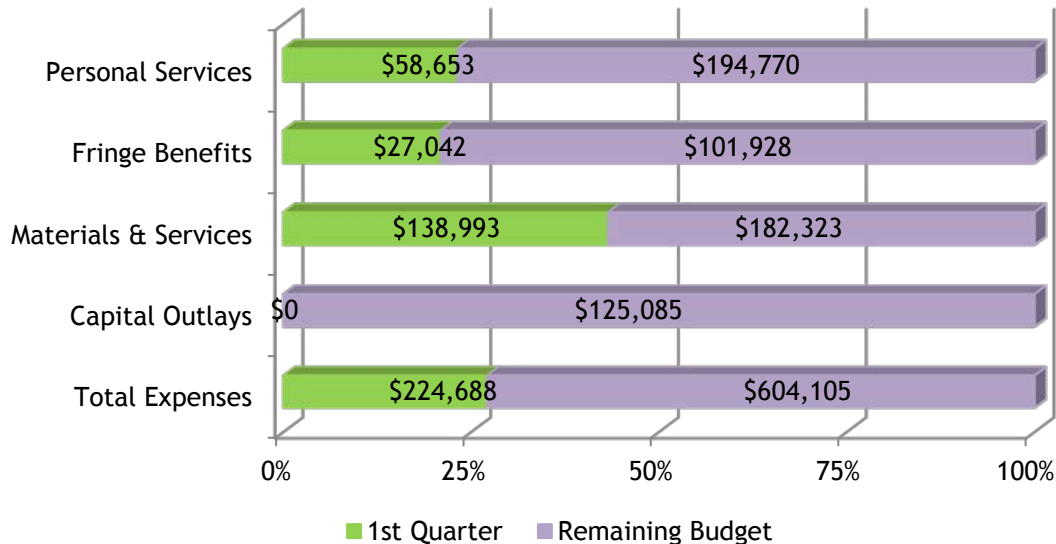


- The non-general fund expenditures for the Recorder's Office are estimated to be \$828,793 for 2017, which is 20.2% of the total budgeted expenditures for the Recorder's Office.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$408,137	\$175,477	\$152,935	\$175,185	\$408,137	\$911,734
Current Year	\$224,688				\$224,688	\$828,793

**Current year total represents revised budget.*

- First quarter expenditures of \$224,688 represent 27.1% of the budgeted amount for the year.
- Expenditures within the Personal Services budget category were \$58,653 or 23.1% of the budgeted amount for the year.
- Fringe Benefit expenditures during the 1st quarter were \$27,042 or 21.0% of the budgeted amount for the year.
- Materials and Services expenditures during the 1st quarter were \$138,993 or 43.3% of the budget amount for the year. This is due to the annual software maintenance payment for the Recorder's Document Management System occurring in the 1st quarter, and expenditures should be in line by year-end.
- There were no expenditures within Capital Outlays during the 1st quarter of 2017.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$68,229	\$58,653	86.0%
2 nd Quarter	\$58,482		
3 rd Quarter	\$68,229		
4 th Quarter	\$58,482		
Total	\$253,423	\$58,653	23.1%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in 1st quarter is primarily due to a change in staff allocation.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Recorder's Office in the Recorder's Technology Fund (Fund 2016) was \$5,569.
- Resolution No. 0159-17 authorized non-general fund supplemental appropriations in the amount of \$14,663 for the upgrade of the current phone system.

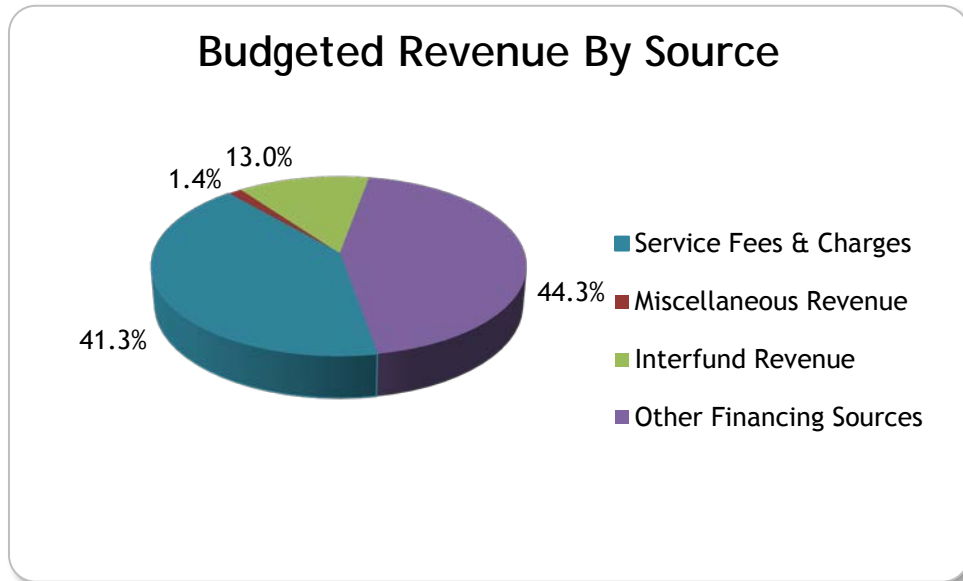
Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

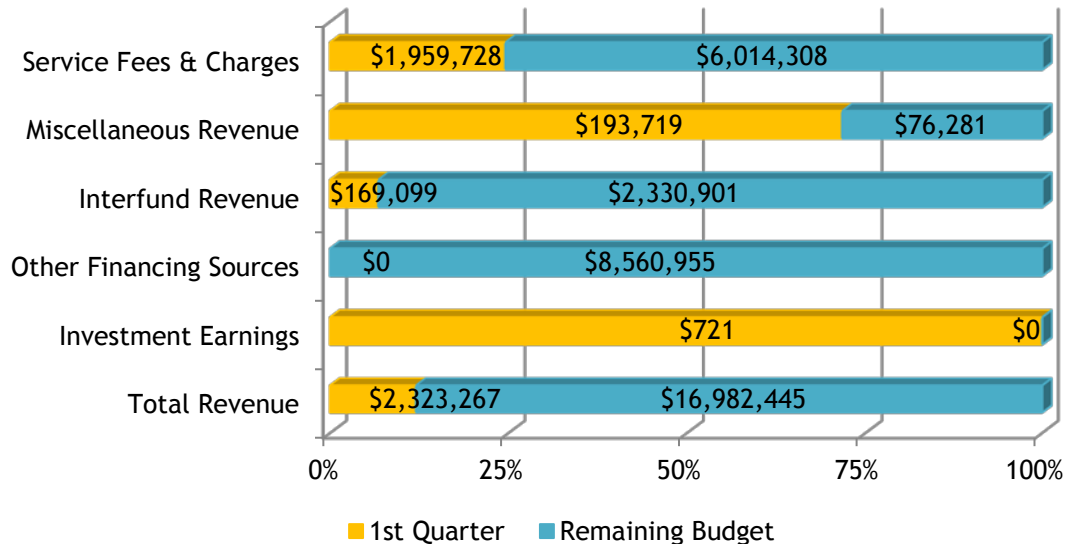
- The version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) passed by the Ohio House of Representatives includes a provision that would extend the fee set aside for the Recorder's Technology Fund for ten additional years, regardless of the number of years that the fee was originally approved by the Board of Commissioners. As a result, the \$3.00 fee that was originally set to expire on December 31, 2013 based on the resolution approved by the Board of Commissioners would continue into effect until January 1, 2029 (rather than until January 1, 2019 under existing law).
- The version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) passed by the Ohio House of Representatives includes a provision that revises the fees for recording and indexing various types of documents from a per page fee to a fix fee per document.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Sanitary Engineer is estimated to be \$19,304,991 for 2017.
- The main sources of non-general fund revenue for the Sanitary Engineer are water fees collected from residents and businesses that connect to the water lines, sanitary sewer fees collected from residents and businesses that connect to the sewer lines, and loans from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC).

Non-General Fund - Quarterly Revenue

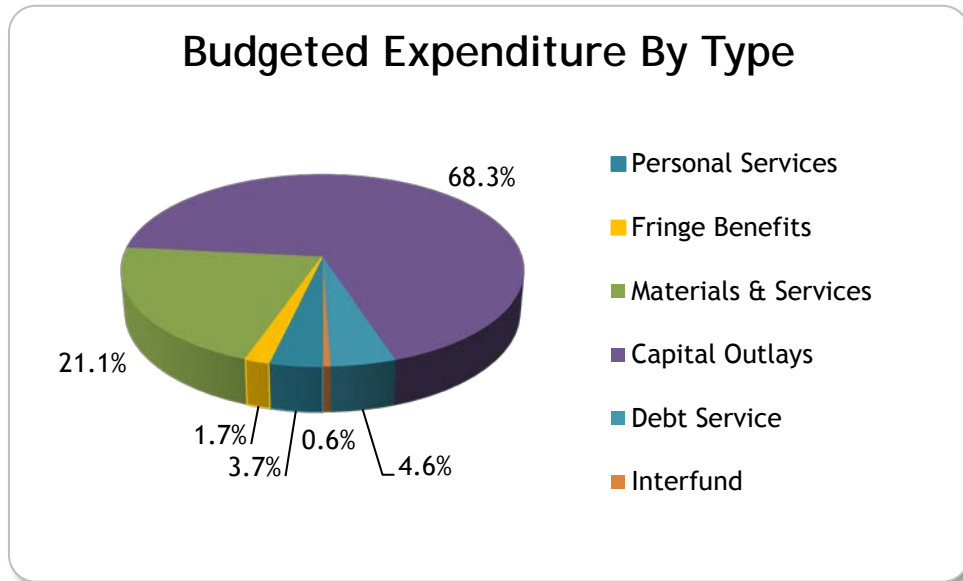


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,231,348	\$3,336,490	\$3,124,917	\$10,292,269	\$4,231,348	\$20,985,024
Current Year	\$2,323,267				\$2,323,267	\$19,304,991

**Current year total represents revised budget.*

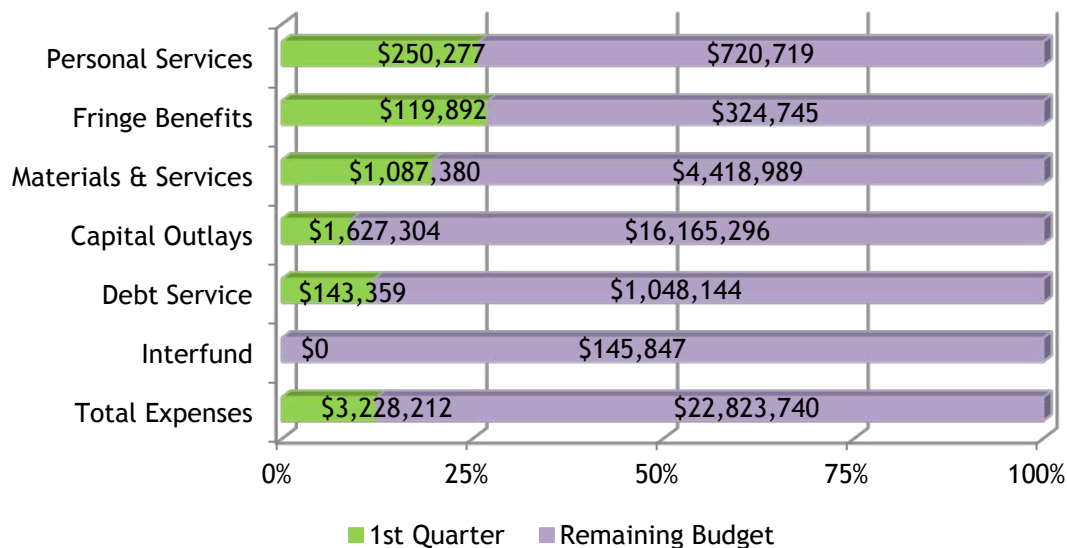
- First quarter revenue of \$2,323,267 represents 12.0% of the budgeted amount for the year.
- Service Fees and Charges for water and sewer services are on target to align with budget by year-end. The agency has collected a total of \$1,959,728 or 24.6% in the 1st quarter of 2017.
- Miscellaneous Revenue includes reimbursements, special assessments, and refunds from water and sewer expenses collected, which are primarily collected through the real estate collection.
- Interfund Revenue received during the 1st quarter is related to the \$169,099 transfer from the General Fund to support various water and sewer projects.
- Other Financing Sources include the loans from the Ohio Water Development Authority (OWDA). Collection of funds is related to the timing of various projects.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sanitary Engineer are estimated to be \$26,051,952 for 2017.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,914,249	\$3,733,794	\$2,561,961	\$4,093,424	\$4,914,249	\$15,303,428
Current Year	\$3,228,212				\$3,228,212	\$26,051,952

**Current year total represents revised budget.*

- First quarter expenditures of \$3,228,212 represent 12.4% of the budgeted amount for the year.
- Expenditures within the Materials and Services category include payments to the City of Columbus for water and sewer services. These payments totaled \$844,089 or 20.2% of the water/sewer budget compared to \$1,574,816 in the 1st quarter of 2016. This variance is due to the carryover of a payment for services provided in 2015 that was not processed until 2016.
- Capital Outlays include support for various projects, with expenditures of \$1,627,304, or 9.1% in the 1st quarter of 2017. This represents a decrease of \$823,404, or 33.6% over the \$2,450,708 expended during the 1st quarter of 2016.
- The Debt Service category includes principal and interest payments for OPWC and OWDA loans. A total of \$143,359 of principal and interest was paid during the 1st quarter.
- Of the \$145,847 budgeted within Interfund, \$70,000 is associated with debt service transfers for the Series 2010 bond issuance and \$75,847 is related to an interfund loan repayment from the Water Fund to the Sewer Fund. The debt service transfers are scheduled for the 2nd and 4th quarters, while the interfund loan repayment is scheduled for the 4th quarter.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$261,422	\$250,277	95.7%
2 nd Quarter	\$224,076		
3 rd Quarter	\$261,422		
4 th Quarter	\$224,076		
Total	\$970,996	\$250,277	25.8%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0006-17 authorized non-general fund appropriations adjustments for various bond financed projects. The appropriation adjustments were:
 - a decrease of \$3,790,000 in the Capital Sewer Fund (Fund 5057)
 - an increase of \$5,900,000 in the Sanitary Sewer Bond Fund (Fund 4060)
- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Sanitary Engineer's Office were:
 - \$6,506 in the Water Fund (Fund 5052)
 - \$16,958 in the Sewer Fund (Fund 5053)

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

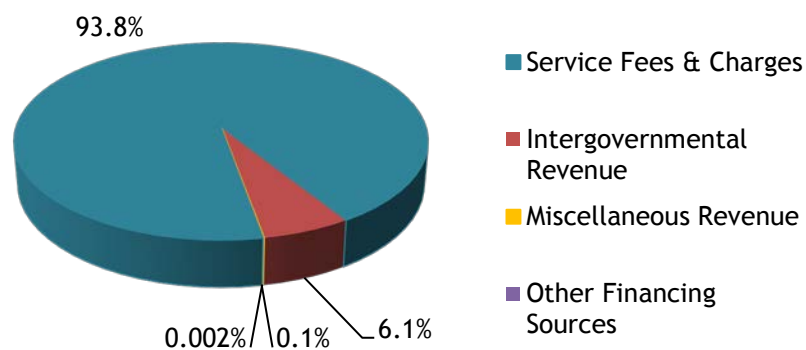
General Fund - Revenue Analysis

Share of Total County Revenue



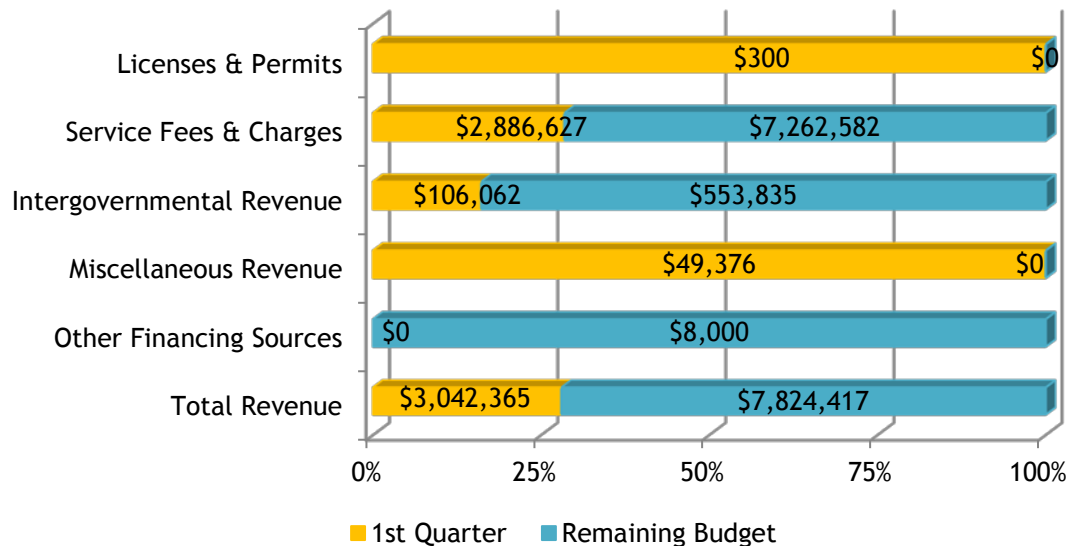
- The General Fund revenue for the Sheriff's Office is estimated to be \$10,817,346 for 2017, which is 2.4% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Sheriff's Office are fees received from the City of Columbus, and other municipalities and the U.S. Marshall's Office for the housing of prisoners, poundage (real estate sale fees), and civil processing fees.

General Fund - Quarterly Revenue



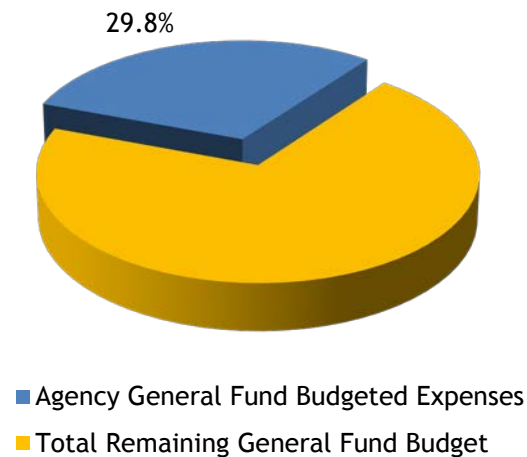
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,861,569	\$2,930,893	\$2,906,783	\$3,112,246	\$2,861,569	\$11,811,491
Current Year	\$3,048,475				\$3,048,475	\$10,817,346

**Current year total represents revised budget.*

- First quarter revenue of \$3,048,475 represents 28.2% of the budgeted amount for the year.
- Service Fees & Charges, which include housing of prisoner revenue and poundage, are currently on target to meet year-end projections.
- Within Intergovernmental Revenue, the Sheriff's Office receives reimbursable grants associated with Federal and State task forces. The Sheriff's Office has been reimbursed \$106,062 for these grants in the 1st quarter of 2017.
- Miscellaneous Revenue includes reimbursement revenue for the Return of Prisoners (\$21,912) and refunds for calls for service (\$21,311).

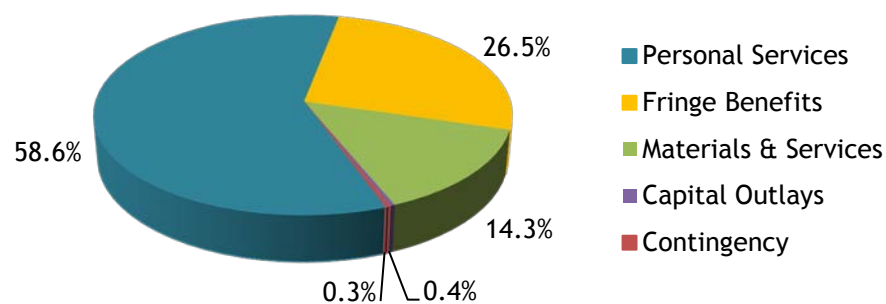
General Fund - Expenditure Analysis

Share of Total County Expenditures

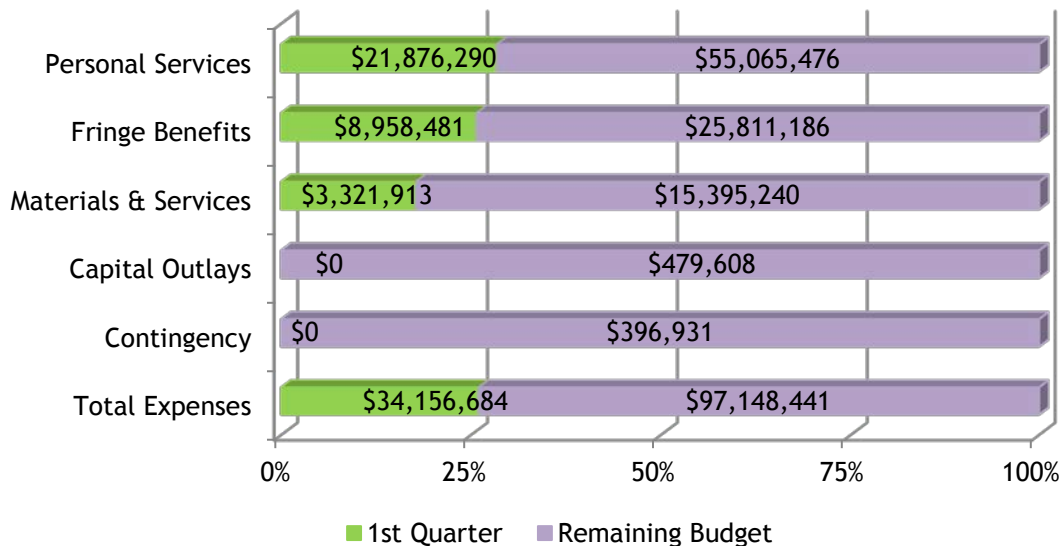


- The General Fund expenditures for the Sheriff's Office are estimated to be \$131,305,125 for 2017, which is 29.8% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$28,177,906	\$31,002,232	\$33,182,277	\$31,234,439	\$28,177,906	\$123,596,854
Current Year	\$34,156,684				\$34,156,684	\$131,305,125

**Current year total represents revised budget.*

- First quarter expenditures of \$34,156,684 represent 26.0% of the budgeted amount for the year.
- Personal Services expenditures increased \$4,394,216 in the 1st quarter, while Fringe Benefits increased \$1,730,768 from the respective amounts in the prior year, due primarily to termination payouts, seven pay periods in the first quarter of 2017 compared to six pay periods for the same time period in 2016, and the increase in the healthcare rate.
- There are no significant variances in Materials & Services in the current quarter versus budget. Of the \$3,321,913 expended in the 1st quarter, \$915,957 or 27.6% was related to medical consultants, \$512,008 or 15.4% was related to food items for consumption, and \$345,545 or 10.4% was related to the purchase of drug supplies.
- The Capital Outlays expenditures for safety and security equipment will occur during the 2nd or 3rd quarter.

- Contingency appropriations are transferred to Materials & Services to reimburse the Sheriff's Office for return of prisoner costs. Therefore, no expenditures will directly occur within the contingency category. The Ohio Revised Code allows for half of the Sheriff's salary amount to be initially established for return of prisoner costs. The Contingency appropriations are used once the Sheriff's office exceeds the initial amount.
- For the 2017 Budget, Contingency also includes appropriations for overtime associated with special events such as the Arnold Fitness Expo, Red, White, and Boom and security detail for elections.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$20,715,091	\$21,876,290	105.6%
2 nd Quarter	\$17,755,792		
3 rd Quarter	\$20,715,091		
4 th Quarter	\$17,755,792		
Total	\$76,941,766	\$21,876,290	28.4%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount.
- During the 1st quarter, \$322,560 was expended for sick, vacation, comp time, and personal leave termination payouts, and \$657,240 was expended for vacation and personal leave payouts. These payouts were not included in the 2017 Personal Services budget. Also, 39.8% of the budgeted holiday pay has been expended in the 1st quarter, but this should meet the budgeted amount by year-end. Year-to-date Personal Services expenditures less payouts reflect 27.2% of the Personal Services budget.
- Personal Services expenditures in the 1st quarter included \$526,219 in overtime, 22.6% of the budgeted amount. Overtime cost is 1.2% or \$6,262 more in the 1st quarter of 2017 than in the 1st quarter of 2016.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Sheriff's Office was \$212,995.
- Resolution No. 0162-17 authorized a transfer of General Fund appropriations from the Commissioners' Contingency to the Sheriff's Office Materials and Services in the amount of \$1,937,786 related to the new complete health services contract with Naphcare.

General Fund - Budget Corrective Items - Pending

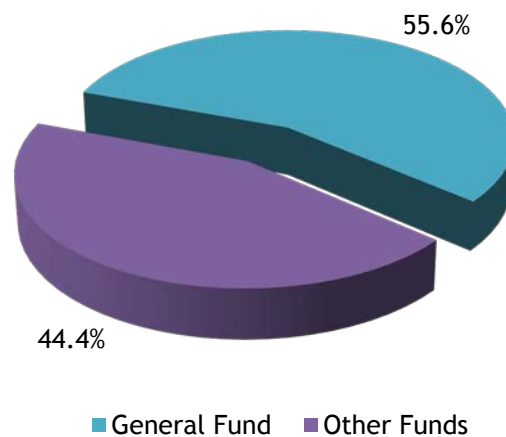
- Resolutions will be required throughout the remainder of the year authorizing transfers of General Fund appropriations within the Sheriff's Office from Contingency for return of prisoner costs and for overtime associated with special events.

Additional Budget Analysis

- The current per diem rate for the housing of prisoners charged to municipalities is \$79 and has been in effect since May 2011. OMB will review the per diem rate with the Sheriff's Office during the 2nd quarter, and if a change is required, OMB will submit a resolution in July to adjust the per diem rate effective January 1, 2018. This would allow for municipalities to budget ahead for any change.
- The introduced version of the state biennial budget for fiscal years 2018-2019 (House Bill 49) includes a provision that prohibits non-violent Felony 5 offenders from being sent to prison. The proposed Targeting Community alternatives to Prison (T-CAP) program would prohibit, on and after July 1, 2018, a person sentenced to a prison term that is 12 months or less for a fifth degree felony from serving that term in an institution under the control of the Ohio Department of Rehabilitation and Corrections (DRC). Instead the offender is to serve the sentence as a term of confinement in the county jail, a community alternative sentencing center, or a community-based correctional facility (CBCF). The state is offering approximately \$32 per day in financial assistance, this is well below the Franklin County Jails actual average daily cost per inmate of around \$93 per day. This is a loss of approximately \$60 per day per inmate housed. This provision was amended in the version of the bill approved by the Ohio House of Representatives to require county sheriffs to determine the per diem rate for financial assistance based on the actual cost, as well as establish various program requirements for implementing the T-CAP program.

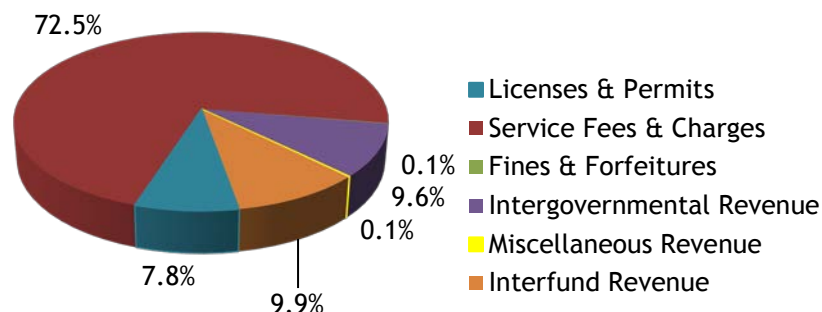
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



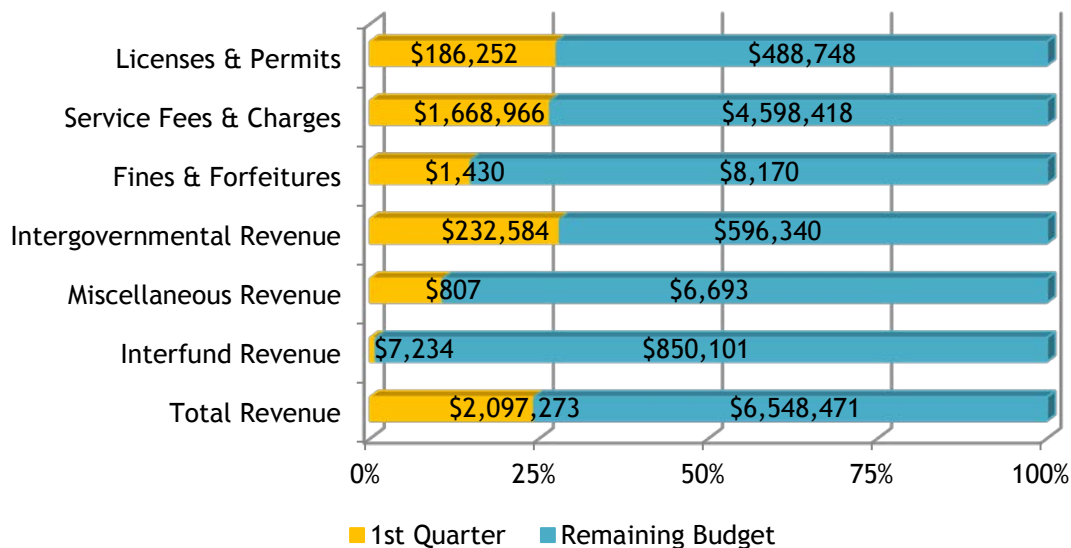
- The non-general fund revenue for the Sheriff's Office is estimated to be \$8,645,744 for 2017, which is 44.4% of the total budgeted revenue for the Sheriff's Office.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for the Sheriff's Office are grant funding (Violence Against Women Act and DUI Enforcement), inmate general sales (Commissary Fund), concealed handgun license fees, memorandums of understanding (Rotary Fund), and a contract with the Child Support Enforcement Agency.

Non-General Fund - Quarterly Revenue



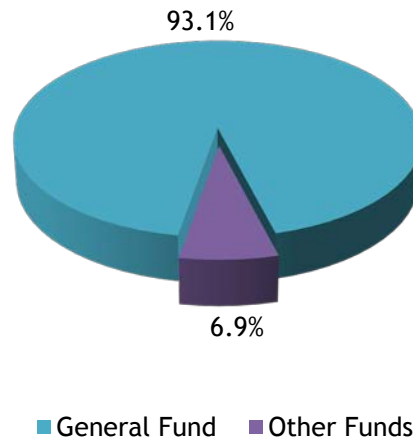
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,327,811	\$2,587,609	\$2,132,519	\$2,111,913	\$2,327,811	\$9,159,852
Current Year	\$2,097,273				\$2,097,273	\$8,645,744

**Current year total represents revised budget.*

- First quarter revenue of \$2,097,273 represents 24.3% of the budgeted amount for the year.
- Licenses & Permits has seen a decrease of 4.7% or \$9,233 in revenue over the same period in 2016 due to a decrease in the number of concealed carry permits being processed in the first three months of 2017.
- Service Fees & Charges has seen a decrease of 15.4% or \$303,194 in revenue over the same period in 2016 due to the timing of police services contract payments from other municipalities.
- Within Intergovernmental Revenue, the Sheriff's Office received a reimbursement (\$119,460) from the State for training that was higher than budgeted due to the state fully reimbursing the cost from 2016. The majority of the grants for the Drug Task Force and DUI Enforcement will be received in the 2nd and 3rd quarters.
- Interfund Revenue reflects the one-time cash match for the VAWA grant that will be received in the 2nd quarter and the transfer from the General Fund for the Jail Management System.

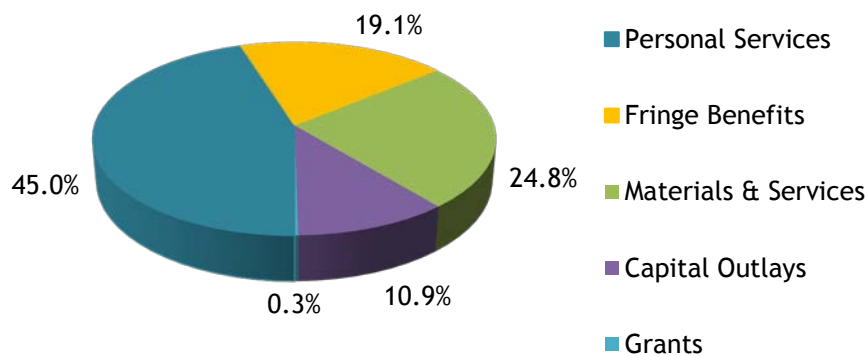
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

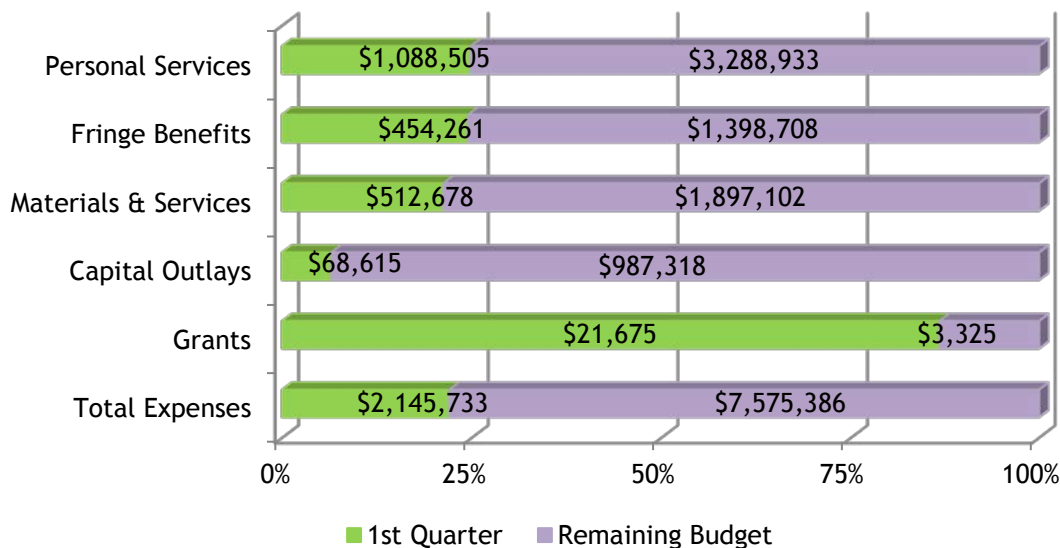


- The non-general fund expenditures for the Sheriff's Office are estimated to be \$9,721,119 for 2017, which is 6.9% of the total budgeted expenditures for the Sheriff's Office.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,727,259	\$2,250,260	\$2,351,681	\$1,838,723	\$1,727,259	\$8,167,923
Current Year	\$2,145,733				\$2,145,733	\$9,721,119

**Current year total represents revised budget.*

- First quarter expenditures of \$2,145,733 represent 22.1% of the budgeted amount for the year.
- Personal Services expenditures increased \$197,831 in the 1st quarter, while Fringe Benefits increased \$85,752 from the respective amounts in the prior year, primarily due to there being seven pay periods in 2017 compared to only six pay periods for the same time period last year, and the increase in the healthcare rate.
- The majority of the budget within Materials and Services are for items in the Commissary Fund. During the 1st quarter, \$348,343 or 22.8% of the Materials and Services budget within the Commissary Fund was expended.
- The remaining budget within Capital Outlays is primarily attributed to support for the Jail Management System.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,178,541	\$1,088,505	92.4%
2 nd Quarter	\$1,010,178		
3 rd Quarter	\$1,178,541		
4 th Quarter	\$1,010,178		
Total	\$4,377,438	\$1,088,505	24.9%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. Personal Services were lower than anticipated in the Sheriff's Office due to higher than anticipated vacancies within the Commissary Fund (Fund 2057) and the Rotary Fund (Fund 1001).

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Sheriff's Office were:
 - \$1,561 in the Commissary Fund (Fund 2057)
 - \$1,335 in the Concealed Handgun License Fund (Fund 2096)
- Resolution No. 0042-17 authorized the following appropriation adjustments to align appropriations with the Certificate of Estimated Resources based on actual beginning cash balances:
 - a decrease of \$1,148 in the Enforcement and Education Fund (Fund 2055)
 - an increase of \$104,565 in the Jail Management System Fund (Fund 4053)

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

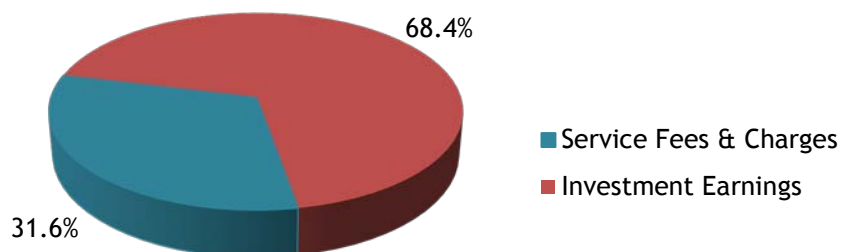
General Fund - Revenue Analysis

Share of Total County Revenue

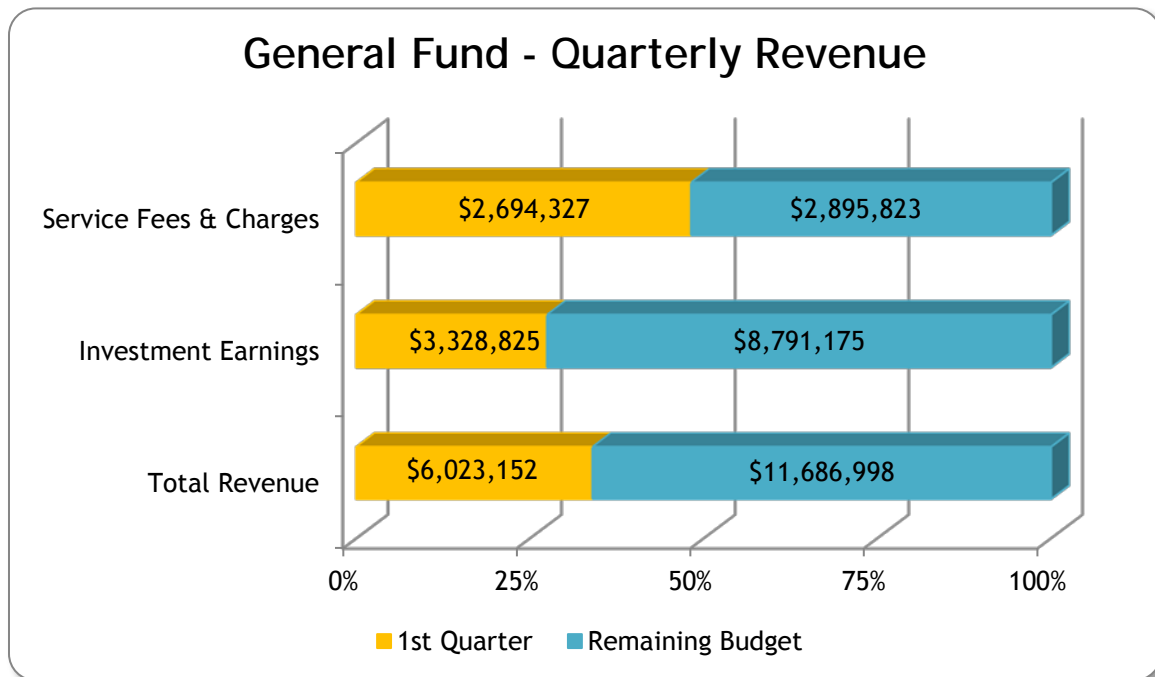


- The General Fund revenue for the Treasurer's Office is estimated to be \$17,710,150 for 2017, which is 4.0% of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Treasurer's Office are investment earnings, real estate assessment fees, and homestead exemption fees.



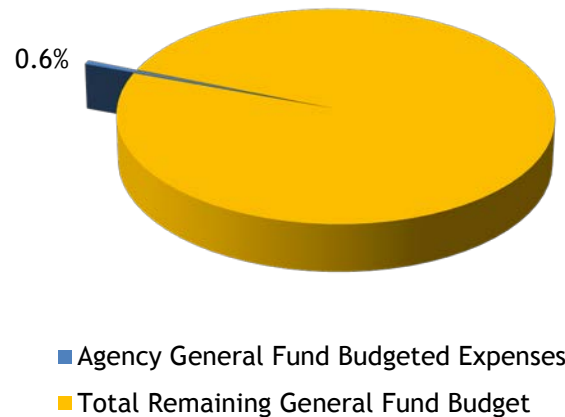
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,677,519	\$6,244,110	\$5,440,270	\$3,576,042	\$4,677,519	\$19,937,941
Current Year	\$6,023,152				\$6,023,152	\$17,710,150

**Current year total represents revised budget.*

- First quarter revenue of \$6,023,152 represents 34.0% of the budgeted amount for the year.
- Service Fees and Charges include assessment fees for real estate tax collections, which are received twice a year (March and August). In the 1st quarter, 48.2% of the budgeted amount.
- The variance in revenue from the prior year is primarily due to the 1st quarter investment earnings, which were \$3,328,825 or 27.5% of the budgeted amount of \$12,120,000. This is an increase of \$1,188,034 or 55.5% from the 1st quarter investment earnings received in 2016 (\$2,140,791). The increase is related to the rise in interest rates by the Federal Reserve.

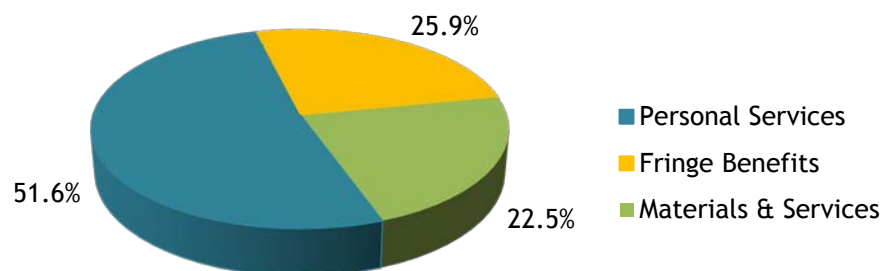
General Fund - Expenditure Analysis

Share of Total County Expenditures

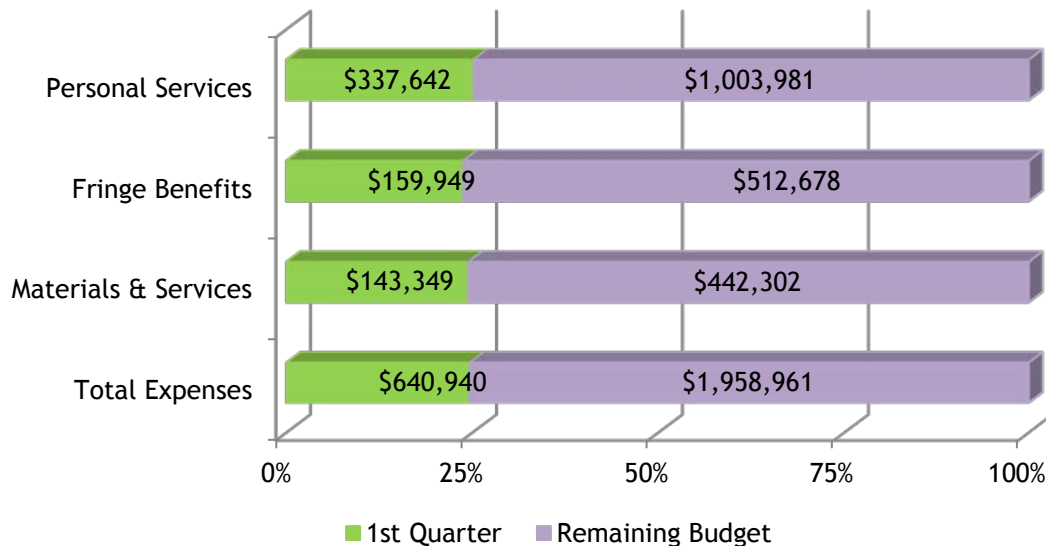


- The General Fund expenditures for the Treasurer's Office are estimated to be \$2,599,901 for 2017, which is 0.6% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$646,865	\$618,546	\$566,243	\$600,060	\$646,865	\$2,431,714
Current Year	\$640,940				\$640,940	\$2,599,901

**Current year total represents revised budget.*

- First quarter expenditures of \$640,940 represent 24.7% of the budgeted amount for the year.
- Personal Services expenditures represent 25.2% of the budgeted amount for the year while Fringe Benefits represent 23.8%. The slight underrun is related to staffing transitions in preparation of a new Treasurer in September.
- Materials and Services expenditures were \$143,349 or 24.5% of the budgeted amount for the 1st quarter as compared to \$178,488 in 2016. The decrease is primarily related to the timing of payments associated with the Franklin County Treasurer Systems (FCTS) enterprise application.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$361,206	\$337,642	93.5%
2 nd Quarter	\$309,605		
3 rd Quarter	\$361,206		
4 th Quarter	\$309,605		
Total	\$1,341,623	\$337,642	25.2%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance in Personal Services during the 1st quarter is related to several vacancies.

General Fund - Budget Corrective Items - Approved

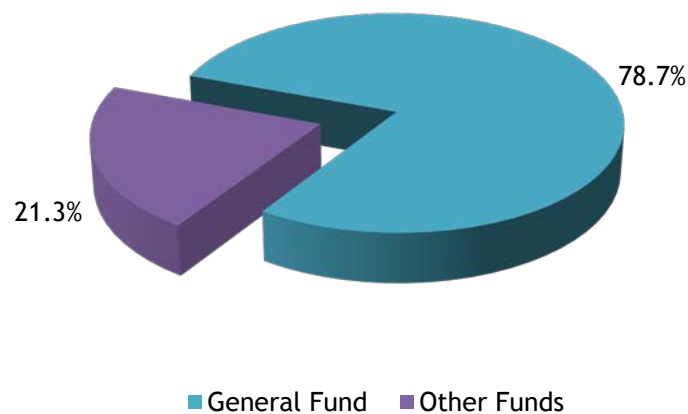
- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Treasurer's Office was \$28,212.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

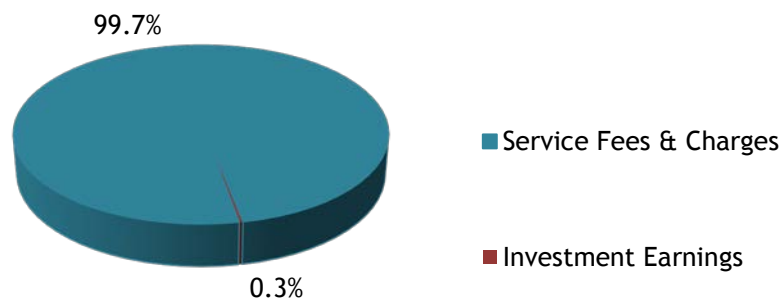
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues

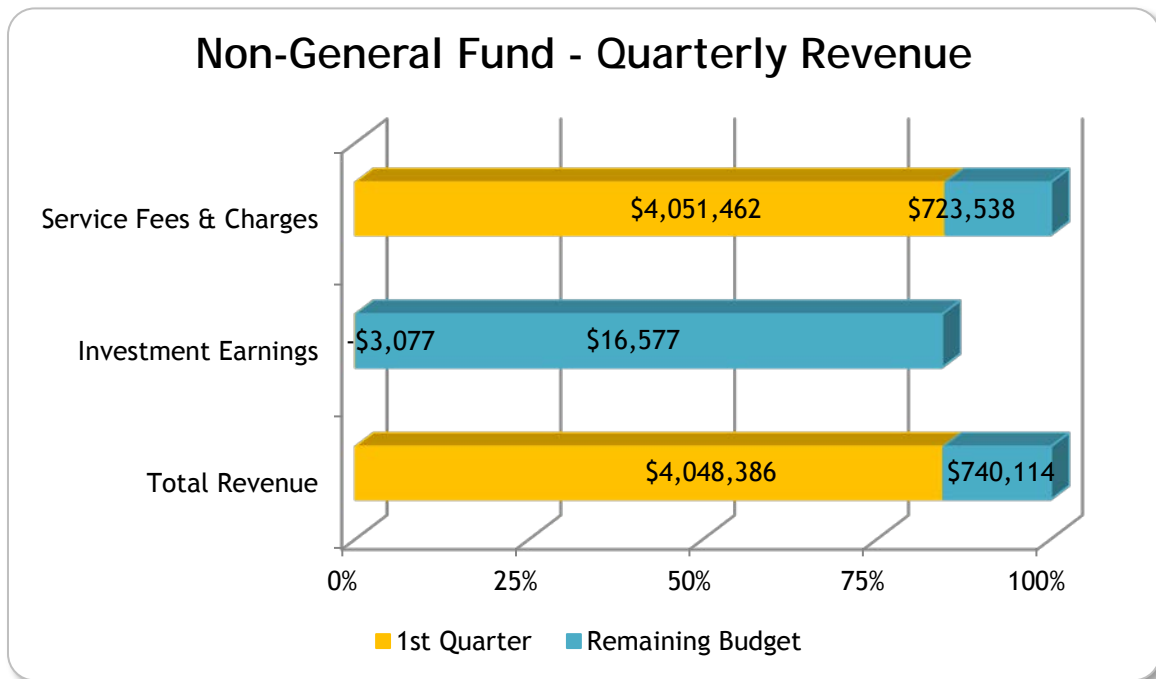


- The non-general fund revenue for the Treasurer's Office is estimated to be \$4,788,500 for 2017, which is 21.3% of the total budgeted revenue for the Treasurer's Office.

Budgeted Revenue By Source



- The main sources of non-general fund revenue for the Treasurer's Office are a portion of the collected delinquent Real Property, Personal Property and Manufactured Home Taxes in order to support the collection of delinquent taxes, as well as the County Land Bank Program.



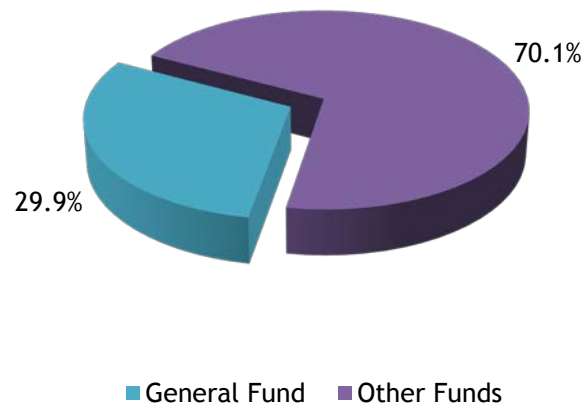
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,120,863	\$30,928	\$759,076	\$355,222	\$4,120,863	\$5,266,089
Current Year	\$4,048,386				\$4,048,386	\$4,788,500

**Current year total represents revised budget.*

- First quarter revenue of \$4,048,386 represents 84.5% of the budgeted amount for the year.
- Service Fees and Charges include delinquent tax fees both the 2.5% and the 5.0% for the land bank, of which 84.8% has been collected during the 1st quarter. The majority of this revenue is collected during the first half real estate settlement.
- The Investment Earnings category includes both the interest earned by escrow pre-pay accounts and the postings of this interest to the escrow pre-pay accounts (revenue reductions). The net amount of Investment Earnings received in 2016 was \$32,167.

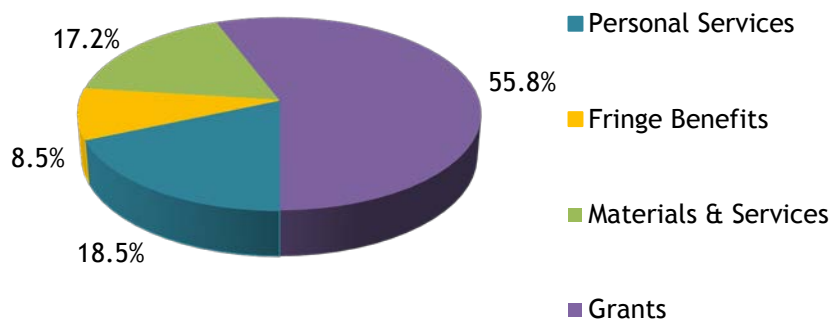
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

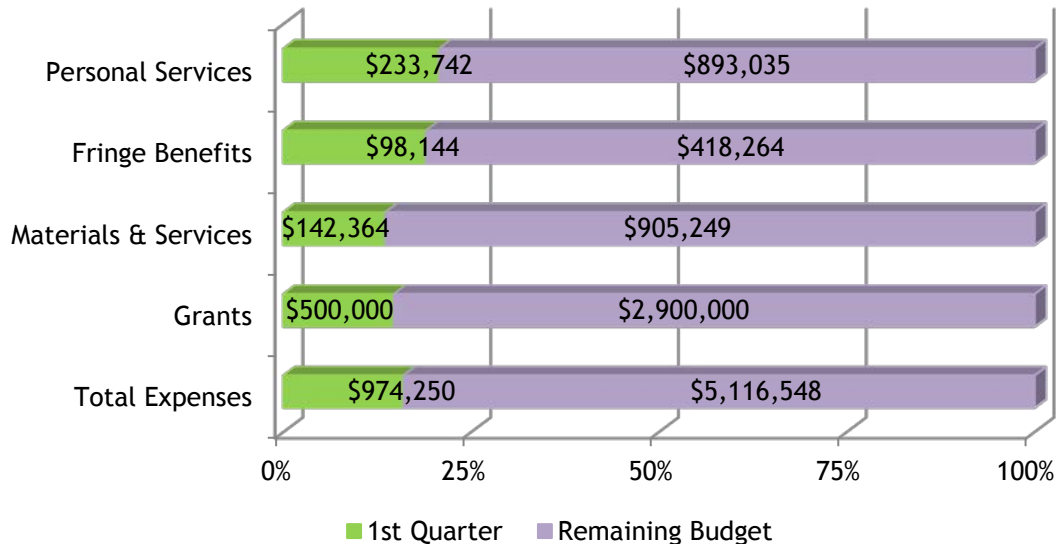


- The non-general fund expenditures for the Treasurer's Office are estimated to be \$6,090,798 for 2017, which is 70.1% of the total budgeted expenditures for the Treasurer's Office.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$3,070,705	\$527,915	\$529,337	\$1,534,892	\$3,070,705	\$5,662,849
Current Year	\$974,250				\$974,250	\$6,090,798

**Current year total represents revised budget.*

- First quarter expenditures of \$974,250 represent 16.0% of the budgeted amount for the year.
- Materials and Services expenditures were \$142,364 or 13.6% of the budgeted amount for the 1st quarter. The most significant items within this category are data processing consultants, software subscriptions, and cost allocation fees.
- The amount within Grants is related to the support of the County Land Bank Program within the Tax Lien Fund (Fund 2123). The \$500,000 that was disbursed in the 1st quarter represents 14.7% of the budgeted amount. The remaining amounts will be distributed from the Delinquent Tax and Assessment Collection Fund (Fund 2046) during the 2nd and 3rd quarters following the first and second half real estate settlement, respectively.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$303,363	\$233,742	77.1%
2 nd Quarter	\$260,025		
3 rd Quarter	\$303,363		
4 th Quarter	\$260,025		
Total	\$1,126,777	\$233,742	20.7%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. The variance is related to two vacant positions that are not currently being filled.

Non-General Fund - Budget Corrective Items - Approved

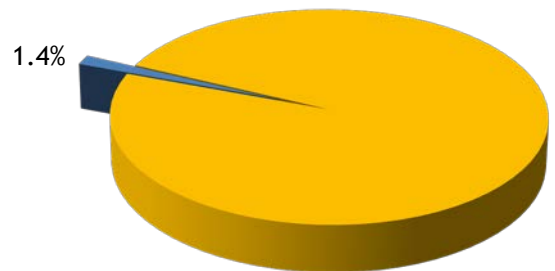
- Resolution No. 0015-17 authorized non-general fund supplemental appropriations in the amount of \$2,772,259 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Treasurer's Office:
 - \$20,675 in Delinquent Tax and Assessment Collection Fund (Fund 2046)
 - \$5,349 in the Tax Lien Administrative Fund (Fund 2123)

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

General Fund - Expenditure Analysis

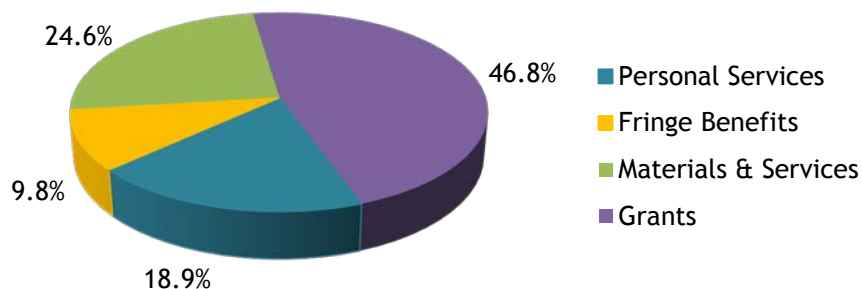
Share of Total County Expenditures



■ Agency General Fund Budgeted Expenses
■ Total Remaining General Fund Budget

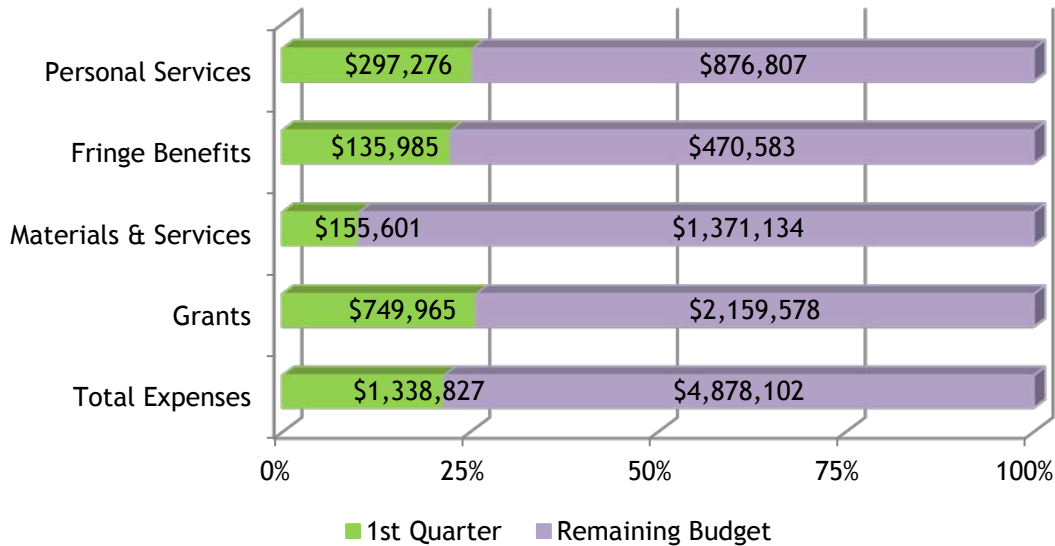
- The General Fund expenditures for the Veterans Service Commission are estimated to be \$6,216,929 for 2017, which is 1.4% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



■ Personal Services
■ Fringe Benefits
■ Materials & Services
■ Grants

General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,338,700	\$1,338,620	\$1,660,316	\$1,339,331	\$1,338,700	\$5,676,967
Current Year	\$1,338,827				\$1,338,827	\$6,216,929

**Current year total represents revised budget.*

- First quarter expenditures of \$1,338,827 represent 21.5% of the budgeted amount for the year.
- Materials and Services expenditures were \$155,601 or 10.2% in the 1st quarter. The amount is under the 25.0% benchmark established for the 1st quarter due to the timing of payments, but expenditures are expected to align with budget by the end of the year.
- Grants expenditures totaled \$749,965 during the 1st quarter, which represent 25.8% of the budgeted amount. Of the amount expended, \$478,977 or 63.9% was for immediate financial assistance such as food, utilities payments, car repairs, and dental care; and \$270,988 or 36.1% was for rent assistance. Total grant expenditures exceeded the 25.0% benchmark established for the 1st quarter primarily due to the purchase of gift cards for food assistance to be provided throughout 2017.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$316,099	\$297,276	94.0%
2 nd Quarter	\$270,942		
3 rd Quarter	\$316,099		
4 th Quarter	\$270,942		
Total	\$1,174,083	\$297,276	25.3%

- There were seven pay periods through the end of the 1st quarter, which would equate to 26.9% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0015-17 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,019,629 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 Veterans Service Commission was \$6,133.

General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.