

**Mission**

The Franklin County Board of Commissioners is committed to serving, supporting, and uplifting all residents of Franklin County through a lens of respect and human-centered care. We strive to ensure that every resident’s needs are met on the fundamental social, wellness, economic, and environmental levels. We are dedicated to constant innovation, sustainability, and progress, for the sake of providing the best possible quality of life for all residents.

**Strategic Focus**

**Primary Initiative:** Fiscally Responsible Government Operations – Establishing priorities and maintaining prudent financial management over the County’s resources so that the optimal level of support can be provided to agencies in the most fiscally responsible manner.

**Primary Issue:** Fiscal Sustainability - In order to allocate the County’s scarce resources in an efficient manner, the need for financial and performance data to support strategic decision-making has significantly increased. This data, used in conjunction with the county’s five-year financial forecast and five-year capital plan, will allow the Board of Commissioners to review and reassess its priorities and allow the Administration to provide the optimal level of support to agencies in the most fiscally responsible manner.

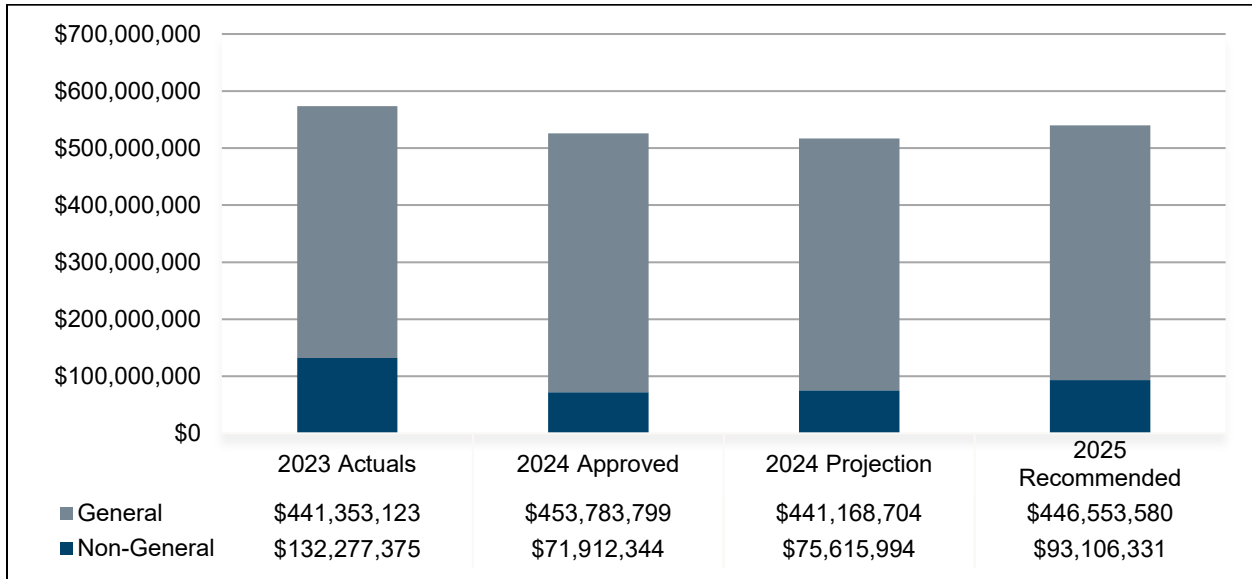
**Performance Spotlight**

**Measure:** Ending General Fund balance as a percentage of expenditures for Franklin County

**Program:** Reserves

About this measure		Why it is important	
<p>General Fund Resources - The County has been able to maintain its General Fund cash balance with the help of federal support. Beginning with the CARES Act in 2020 and the subsequent support provided from the American Rescue Plan, the County has avoided the need to utilize approximately tens of millions in cash reserves while preserving service levels in critical health and human services agencies, as well as to fund policy initiatives that align with our strategic priorities. The funding from the American Rescue Plan also allows for the County to meet its targeted reserve levels throughout its long-term financial forecast.</p>		<p>It is important to provide economic stabilization services for Franklin County so basic services can be maintained in the event of a financial crisis. It is important that the County remain in a fiscally strong and sustainable position and keeps the cash balance among the highest levels of other counties rated triple-A by Moody’s and Standard &amp; Poor’s.</p>	
What is being done			
<p>Under the direction of the County Administrator, the Office of Management &amp; Budget (OMB) coordinates the budget preparation process and provides guidance to County agencies, courts, and boards. OMB conducts thorough reviews of the requested budgets and develop recommendations for County Administration to present for approval by the Board of Commissioners. After approval, budgets are continuously monitored to ensure the County's resources maintain alignment with the Commissioners’ core principles.</p>			
2023 Actual	2024 Budget	2024 Projected	2025 Budget
40.1%	40.3%	40.4%	38.6%

**Budget Summary – Revenues**



**Primary Revenue Sources by Fund Type**

Fund Type	Fund Name (Number)	Primary Revenue Sources
General	<ul style="list-style-type: none"> <li>• General Fund (1000)</li> <li>• Risk Management Reserve Fund (1005)</li> <li>• Stadium Pledge Fund (1006)</li> <li>• Hotel Pledge Fund (1007)</li> <li>• Affordable &amp; Emergency Housing (1012)</li> </ul>	<ul style="list-style-type: none"> <li>• Sales Tax Receipts</li> <li>• Transfers from the General Fund</li> <li>• Cost Allocation Plan Reimbursements</li> <li>• Cost Allocation Plan Reimbursements</li> <li>• Conveyance Fee &amp; Transfers</li> </ul>
Special	<ul style="list-style-type: none"> <li>• Domestic Shelter Fund (2024)</li> <li>• Zoological Park Fund (2038)</li> <li>• Convention Facility Fund (2058)</li> <li>• Veterans Memorial Fund (2060)</li> <li>• 27th Pay Reserve Fund (2121)</li> <li>• Wireless Enhanced 9-1-1 Fund (2130)</li> <li>• Emergency Rental Assistance (2154)</li> <li>• Coronavirus Local Fiscal Recovery (2157)</li> <li>• OneOhio Opioid Settlement Fund (2159)</li> <li>• Lead Safe Ohio Fund (2164)</li> </ul>	<ul style="list-style-type: none"> <li>• Marriage License Fees</li> <li>• Zoo Levy Collections</li> <li>• State Revenue</li> <li>• Federal Grants</li> <li>• Legal Settlements</li> </ul>
Debt	<ul style="list-style-type: none"> <li>• Bond Retirement Fund (3031)</li> <li>• Stadium Debt Service Fund (3033)</li> <li>• Parking Bond Retirement Fund (3034)</li> <li>• Sanitary Bond Retirement Fund (3035)</li> <li>• Sales Tax Bond Retirement Fund (3036)</li> </ul>	<ul style="list-style-type: none"> <li>• Transfers from the General Fund</li> <li>• Rental Payments</li> </ul>
Capital	<ul style="list-style-type: none"> <li>• Network Infrastructure Fund (4066)</li> </ul>	<ul style="list-style-type: none"> <li>• Transfers from the General Fund</li> </ul>
Enterprise /Internal	None	N/A

**Comparison: 2024 Approved to 2024 Projection**

	<b>2024 Approved</b>	<b>2024 Projection</b>	<b>Variance</b>	
			<b>\$</b>	<b>%</b>
General Fund	\$453,783,799	\$441,168,704	(\$12,615,095)	-2.8%
Non-General Fund	\$71,912,344	\$75,615,994	\$3,703,650	5.2%
<b>Total</b>	<b>\$525,696,143</b>	<b>\$516,784,698</b>	<b>(\$8,911,445)</b>	<b>-1.7%</b>

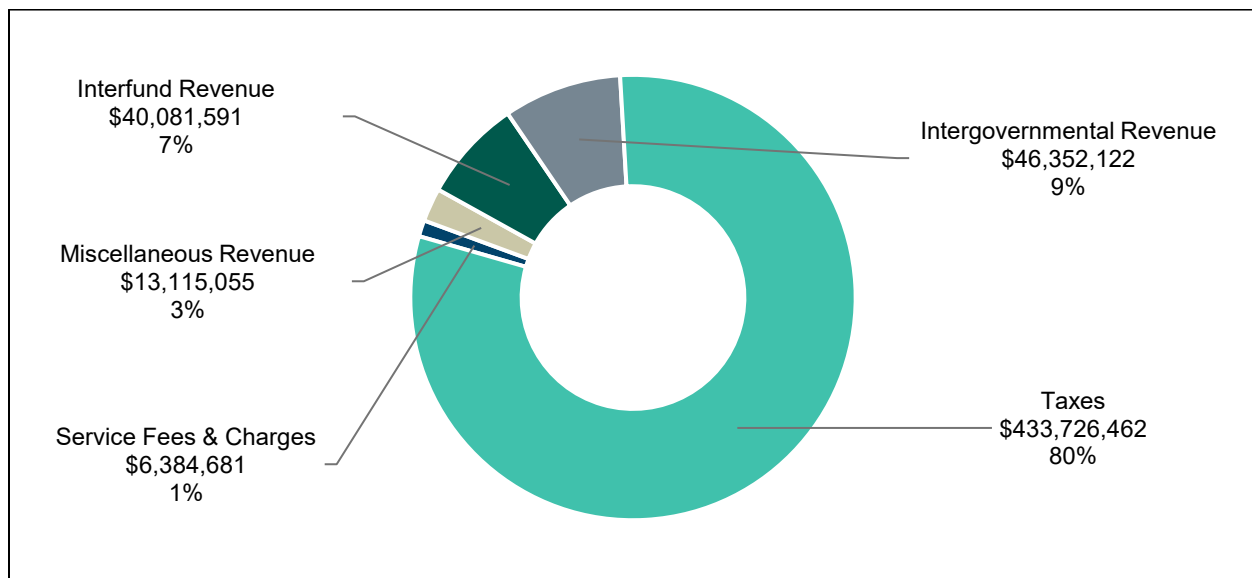
The variance from the 2024 Approved Budget to the 2024 Projection is primarily attributed to a decrease in reimbursements from the Coronavirus Local Fiscal Recovery Fund (CLFRF) that was approved by the American Rescue Plan (ARP) due to the timing of reimbursements. The increase within Non-General Funds is related to the receipt of settlement payments within the OneOhio Opioid Settlement Fund.

**Comparison: 2024 Approved to 2025 Recommended**

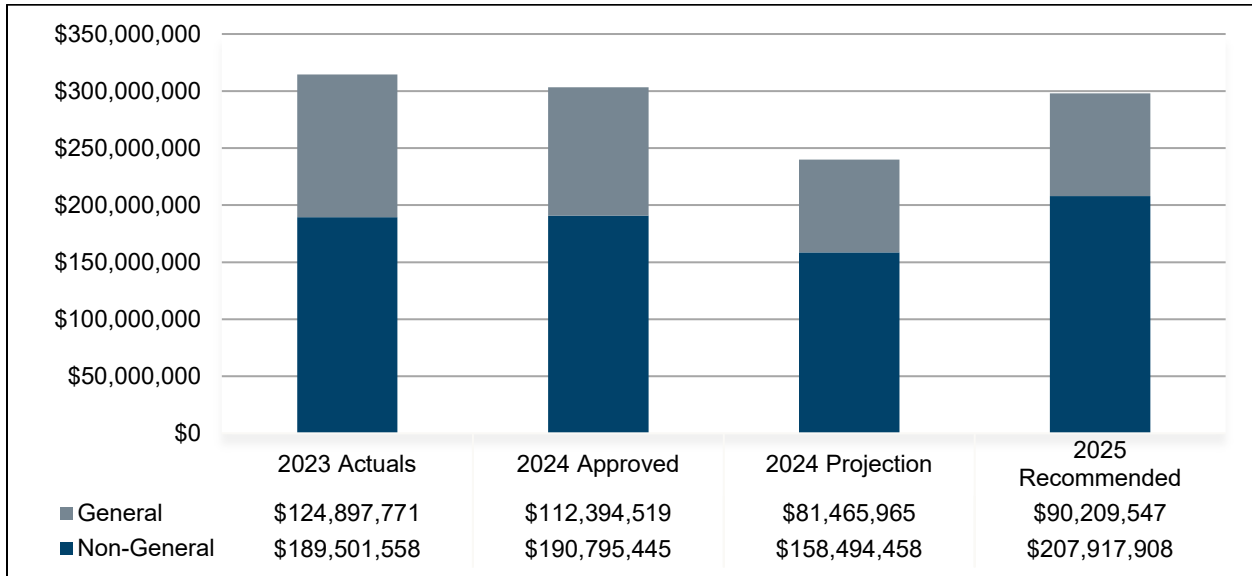
	<b>2024 Approved</b>	<b>2025 Recommended</b>	<b>Variance</b>	
			<b>\$</b>	<b>%</b>
General Fund	\$453,783,799	\$446,553,580	(\$7,230,219)	-1.6%
Non-General Fund	\$71,912,344	\$93,106,331	\$21,193,987	29.5%
<b>Total</b>	<b>\$525,696,143</b>	<b>\$539,659,911</b>	<b>\$13,963,768</b>	<b>2.7%</b>

The variance from the 2024 Approved Budget to the 2025 Recommended Budget is primarily attributed to transferring the Affordable & Emergency Housing Fund from the budget of Economic Development & Planning to the Board of Commissioners. This is partially offset by a decrease in reimbursements from the CLFRF that was approved by the ARP in the General Fund.

**2025 Recommended Budget  
Revenues by Category**



**Budget Summary – Expenditures**



**Significant items in the 2025 Recommended Budget**

Object Code	Budgeted Amount	% of Budget
PERSONAL SERVICES & FRINGE	\$11,384,487	3.8%
GRANTS TO COUNTY AGENCIES	\$67,666,387	22.7%
FUND TRANSFERS-DEBT SERVICE	\$51,506,064	17.3%
GRANTS TO NON-PROFITS	\$41,743,091	14.0%
OPERATING TRANSFERS OUT	\$28,602,930	9.6%
BOND PRINCIPAL	\$24,098,601	8.1%
GRANTS TO OTHER PROVIDERS	\$17,500,000	5.9%
BOND INTEREST	\$14,901,613	5.0%
BUILDINGS & OFFICES RENT/LEASE	\$11,173,184	3.7%
GRANTS TO OTHER GOVTS	\$7,119,857	2.4%
<i>Other</i>	\$22,431,241	7.5%
<b>Total</b>	<b>\$298,127,455</b>	<b>100.0%</b>

**Comparison: 2024 Approved to 2024 Projection**

	2024 Approved	2024 Projection	Variance \$	%
General Fund	\$112,394,519	\$81,465,965	(\$30,928,554)	-27.5%
Non-General Fund	\$190,795,445	\$158,494,458	(\$32,300,987)	-16.9%
<b>Total</b>	<b>\$303,189,964</b>	<b>\$239,960,423</b>	<b>(\$63,229,541)</b>	<b>-20.9%</b>

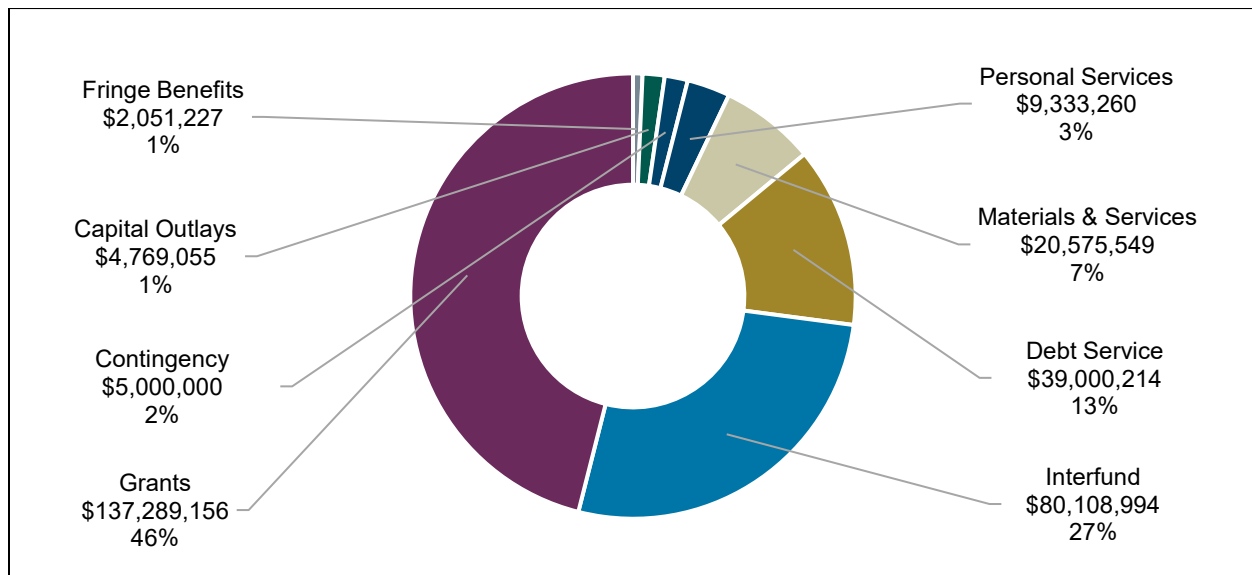
The variance from the 2024 Approved Budget to the 2024 Projection is primarily attributed to anticipated transfers from Contingency and Reserves to other agencies within General Fund, the carryover of reimbursements within the Emergency Rental Assistance Fund and the Coronavirus Local Fiscal Recovery Fund, and the appropriation backstops related to debt issued payments for the Huntington Park, Convention Center, the Downtown Hotel not being required.

**Comparison: 2024 Approved to 2025 Recommended**

	2024 Approved	2025 Recommended	Variance \$	%
General Fund	\$112,394,519	\$90,209,547	(\$22,184,972)	-19.7%
Non-General Fund	\$190,795,445	\$207,917,908	\$17,122,463	9.0%
<b>Total</b>	<b>\$303,189,964</b>	<b>\$298,127,455</b>	<b>(\$5,062,509)</b>	<b>-1.7%</b>

The variance from the 2024 Approved Budget to the 2025 Recommended Budget is primarily attributed to the decrease in Contingency and other Reserves within the General Fund, partially offset by the transfer of the Affordable & Emergency Housing Fund from the budget of Economic Development & Planning to the Board of Commissioners within the Non-General Fund.

**2025 Recommended Budget  
Expenditures by Category**



**Budget Summary – FTEs**

	2024 Budget	2025 Recommended	Recommended Budget as % of Total FTEs
General Fund	42.00	42.00	100.0%
Non-General Fund	0.00	0.00	0.0%
<b>Total Agency FTEs</b>	<b>42.00</b>	<b>42.00</b>	<b>100.0%</b>

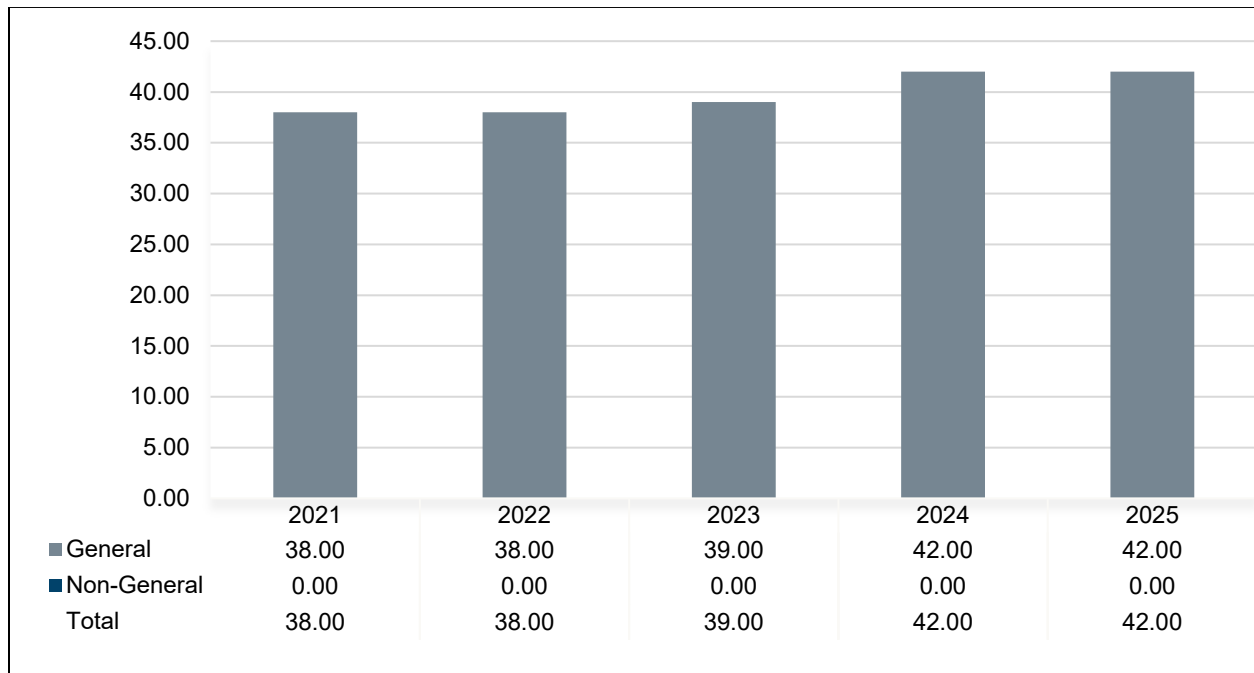
There is no change in the number of FTEs from the 2024 Budget to the 2025 Recommended Budget.

**New Positions**

Position Title	# of Positions	Annual Salary	Source
<i>None</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>

Details regarding FTEs requested via RFR are available in the Request for Results section.

**Budgeted FTE History**



**Vacancy Credit**

The vacancy credit process is designed to more accurately reflect the expenditures for Salaries & Wages and Fringe Benefits within the agency budget request. The calculations for the budget process begin with funding all approved positions for the entire year excluding new positions contained in a Request for Results. Vacancy credits take into account that not all approved positions will be filled for the entire year. The methodology historically used to estimate an agency’s vacancy credit utilizes a four-year history of unused personnel budgets to determine an appropriate percentage of Salaries & Wages and Fringe Benefits that will likely remain unspent at the end of the year. However, vacancy credits may vary from the four-year average due to staffing trends or the number of positions supported within a fund. Vacancy Credits may also differ between Salaries & Wages and Fringe Benefits due to the timing and fixed amount charged for healthcare.

**Salaries & Wages**

	<b>2024 Budget</b>	<b>Four-year Average</b>	<b>2025 Recommended</b>	<b>2025 Credit</b>	<b>2025 FTEs</b>
General Fund	3.0%	-0.2%	3.6%	(\$161,823)	42.00

**Fringe Benefits**

	<b>2024 Budget</b>	<b>Four-year Average</b>	<b>2025 Recommended</b>	<b>2025 Credit</b>	<b>2025 FTEs</b>
General Fund	10.0%	27.8%	10.0%	(\$172,903)	42.00

**County Administration**

**Program Purpose**

The purpose of the County Administration Program is to provide leadership, day-to-day management and performance management services to county agencies so they can make informed resource allocation decisions and achieve performance targets established in their strategic business plans.

**Primary Services**

- Report consultations and review of Policies & Procedures
- Conduct training sessions for Performance-Based Program Budget Reviews
- Recommend Performance-Based Program Budgets
- Review and manage County Levy's

**Program Budget Overview**

	<b>2024 Approved</b>	<b>2025 Recommended</b>	<b>Variance</b>	
			<b>\$</b>	<b>%</b>
Personal Services	\$3,760,084	\$4,018,456	\$258,372	6.9%
Fringe Benefits	\$1,364,642	\$1,375,382	\$10,740	0.8%
Materials & Services	\$541,700	\$677,366	\$135,666	25.0%
<b>Total Expenditures</b>	<b>\$5,666,426</b>	<b>\$6,071,204</b>	<b>\$404,778</b>	<b>7.1%</b>

**Funding Source**

- General Fund

**Core Principle and Linkage**

**Provide Efficient, Responsive & Fiscally Sustainable Government Operations**

The County Administration Program establishes priorities and maintains prudent financial management over the County's resources so that the optimal level of support can be provided to agencies in the most fiscally responsible manner.



**Centralized Services**

**Program Purpose**

The purpose of the Centralized Services Program is to capture expenditures that will be allocated to various agencies through the cost allocation plan.

**Primary Services**

- Manage legal contracts for labor negotiations
- Maintain and balance Workers' compensation reserve
- Maintain Performance based budget software
- Cost allocation studies established

**Program Budget Overview**

	2024	2025	Variance	
	Approved	Recommended	\$	%
Materials & Services	\$372,012	\$364,012	(\$8,000)	-2.2%
<b>Total Expenditures</b>	<b>\$372,012</b>	<b>\$364,012</b>	<b>(\$8,000)</b>	<b>-2.2%</b>

**Funding Source**

- General Fund

**Core Principle and Linkage**

**Provide Efficient, Responsive & Fiscally Sustainable Government Operations**

The Centralized Services Program promotes efficient, responsive, and fiscally sustainable government operations by maintaining a timely cost allocation schedule and providing revenue to the General Fund through the collection of the countywide sales tax so that scarce resources are available for General Fund agencies and recover charges for services that are provided to non-General Fund agencies.

**Public Affairs**

**Program Purpose**

The purpose of the Public Affairs Program is to provide consistent and effective communication, media relations and community relations to Franklin County residents so they are informed about their "return on investment" of tax dollars utilized and/or allocated by Franklin County government.

**Primary Services**

- Responsible for Media & Community Relations such as (Annual Reports, Community Guides, Brochures)
- Manage the Board of Commissioners Internet Website
- Coordinate Mass Mailings and Speeches
- Planning Board of Commissioners Events

**Program Budget Overview**

	2024	2025	Variance	
	Approved	Recommended	\$	%
Personal Services	\$325,418	\$314,804	(\$10,614)	-3.3%
Fringe Benefits	\$136,455	\$134,945	(\$1,510)	-1.1%
Materials & Services	\$89,200	\$160,900	\$71,700	80.4%
<b>Total Expenditures</b>	<b>\$551,073</b>	<b>\$610,649</b>	<b>\$59,576</b>	<b>10.8%</b>

**Funding Source**

- General Fund

**Core Principle and Linkage**

**Provide Efficient, Responsive & Fiscally Sustainable Government Operations**

The Public Affairs Program brings heightened public awareness to the policy priorities undertaken by the Board of Commissioners by effectively conveying their message through press events, news story placement and increased public appearance opportunities for the Commissioners.

**Bonds & Debt Retirement**

**Program Purpose**

The purpose of the Bonds and Debt Retirement Program is to provide centralized payment services for Franklin County so bond and debt retirement payments are made on a timely basis and contractual obligations are met.

**Primary Services**

- Responsible for Bond and Debt Retirement Administration
- Create Bond and Debt Policies and Best Practice Standards review

**Program Budget Overview**

	2024	2025	Variance	
	Approved	Recommended	\$	%
Materials & Services	\$4,753,825	\$8,133,184	\$3,379,359	71.1%
Debt Service	\$39,195,082	\$39,000,214	(\$194,868)	-0.5%
<b>Total Expenditures</b>	<b>\$43,948,907</b>	<b>\$47,133,398</b>	<b>\$3,184,491</b>	<b>7.2%</b>

**Funding Source**

- Convention Facility Fund
- Stadium Debt Service Fund
- Sanitary Bond Retirement Fund
- Bond Retirement Fund
- Parking Bond Retirement Fund
- Sales Tax Bond Retirement Fund

**Core Principle and Linkage**

**Provide Efficient, Responsive & Fiscally Sustainable Government Operations**

The Bonds and Debt Retirement Program manages the County's debt portfolio to ensure that the level of debt obligations is reasonable so that the amount of resources required for debt service payments does not place a burden on the County's operations.

**Reserves**

**Program Purpose**

The purpose of the Reserves Program is to provide economic stabilization services for Franklin County so basic services can be maintained in the event of a financial crisis.

**Primary Services**

- Responsible for the Administration of the Reserve Funds
- Budget Prevention-Planning, and Emergency Services costs
- Conduct research on various County related topics

**Program Budget Overview**

	2024	2025	Variance	
	Approved	Recommended	\$	%
Personal Services	\$5,000,000	\$5,000,000	\$0	0.0%
Fringe Benefits	\$540,900	\$540,900	\$0	0.0%
Materials & Services	\$10,814,353	\$11,240,087	\$425,734	3.9%
Capital Outlays	\$3,802,500	\$4,769,055	\$966,555	25.4%
Grants	\$123,377,451	\$137,289,156	\$13,911,705	11.3%
Interfund	\$91,616,342	\$80,108,994	(\$11,507,348)	-12.6%
Contingency	\$17,500,000	\$5,000,000	(\$12,500,000)	-71.4%
<b>Total Expenditures</b>	<b>\$252,651,546</b>	<b>\$243,948,192</b>	<b>(\$8,703,354)</b>	<b>-3.4%</b>

**Funding Source**

- General Fund
- Stadium Pledge Fund
- Affordable & Emergency Housing
- Zoological Park Fund
- 27th Pay Reserve Fund
- Emergency Rental Assistance
- OneOhio Opioid Settlement Fund
- Network Infrastructure Fund
- Risk Management Reserve Fund
- Hotel Pledge Fund
- Domestic Shelter Fund
- Veterans Memorial Fund
- Wireless Enhanced 9-1-1 Fund
- Coronavirus Local Fiscal Recovery Fund
- Lead Safe Ohio Fund

**Core Principle and Linkage**

**Provide Efficient, Responsive & Fiscally Sustainable Government Operations**

The Reserves Program ensures that adequate resources are available so that agencies can maintain their level of operations and so that the County can maintain its AAA/Aaa bond rating.