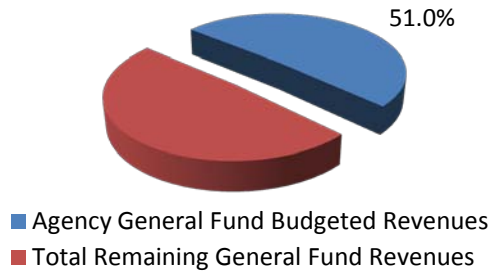
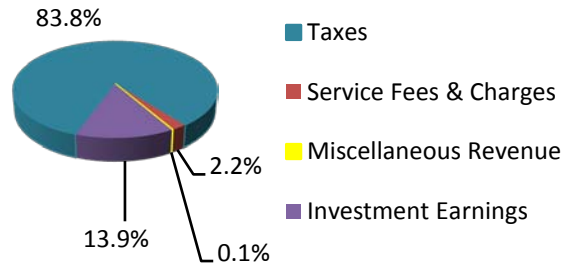


General Fund Analysis

Share of Total County Revenue

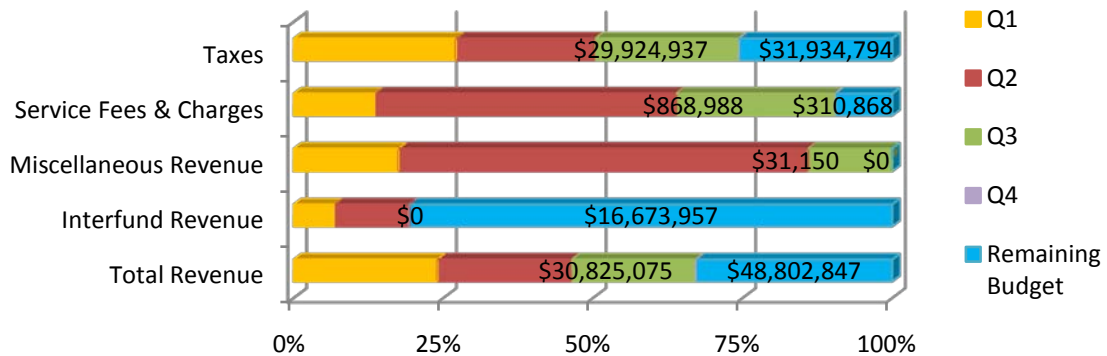


Agency Budgeted Revenues By Source



- The General Fund revenue for the Commissioner's Office is estimated to be \$148,732,874 for 2009, which is 51.0% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Commissioner's Office are: sales tax revenues, interfund loan repayments, and cost allocation payments.

General Fund - Revenue



| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------|---------------|
| Prior Year Actuals | \$49,700,897 | \$33,230,515 | \$35,614,876 | \$32,473,940 | \$118,546,288 | \$151,020,228 |
| Current Year Actuals | \$35,748,426 | \$33,356,526 | \$30,825,075 | | \$99,930,027 | \$148,732,874 |

* Current year total represents revised budget.

- Third quarter revenues of \$30,825,075 represent 20.7% of the budgeted amount for the year. YTD revenues of \$99,930,027 represent 67.2% of the budgeted amount for the year.
- Of the \$99,930,027 in revenue received during the first three quarters, \$92,752,444 or 92.8% was collected from the sales tax.
- For the first three quarters of 2009, the sales tax collections represent a 2.2% decrease from the 2009 revised estimate and an 8.3% decrease from the actual 2008 collections when adjusted for the temporary sales tax collected in the 1st quarter of 2008.



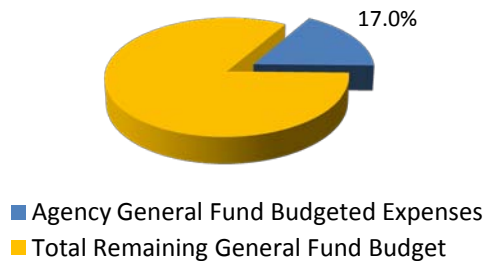
OMB Quarterly Report

3rd Quarter 2009 - Commissioners

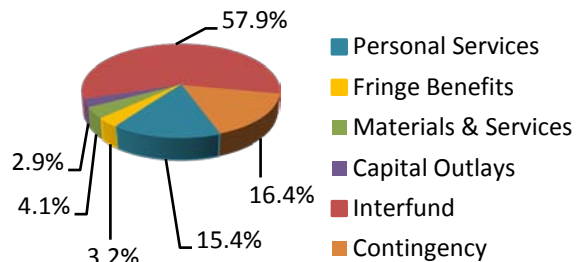
- Within Interfund Revenue, the Commissioners have received \$3,997,554, or 19.3% of the 2009 budgeted amount. The largest item within this category that remains outstanding is the repayment of the principal and interest of the interfund loan provided to the Stadium Construction Fund (\$10,403,000).

General Fund Analysis

Share of Total County Expenses

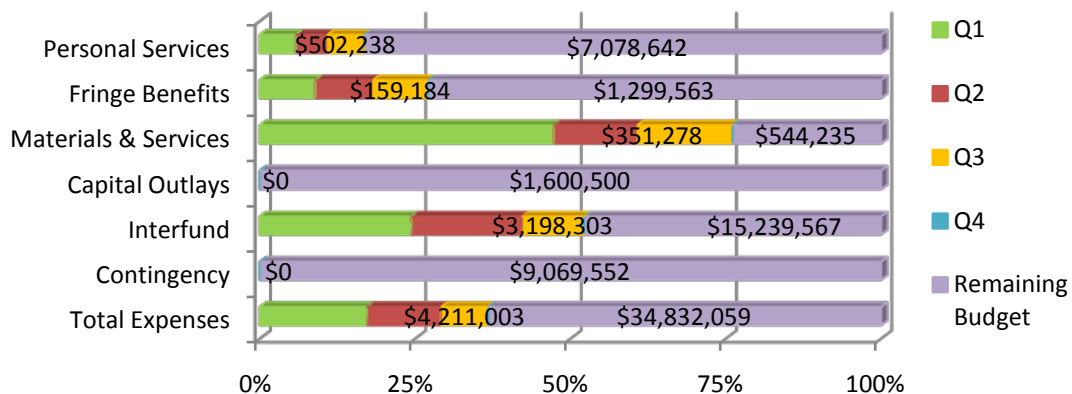


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Commissioner's Office are estimated to be \$55,136,120 for 2009, which is 17.0% of the total budgeted expenditures for the General Fund.

General Fund - Expenses



| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|--------------|
| Prior Year Actuals | \$2,947,275 | \$14,081,701 | \$4,665,013 | \$24,012,553 | \$21,693,989 | \$45,706,542 |
| Current Year Actuals | \$9,510,205 | \$6,582,853 | \$4,211,003 | | \$20,304,061 | \$55,136,120 |

* Current year total represents revised budget.

- Third quarter expenditures of \$4,211,003 represent 7.6% of the budgeted amount for the year. YTD expenditures of \$20,304,061 represent 36.8% of the budgeted amount for the year.
- In addition to the personnel costs within the Commissioners Office, there is an additional \$6,568,049 in Personal Services and \$1,105,656 in Fringe Benefits that are budgeted within the Commissioners' Reserve program for items such as the 27th Pay and various termination and wellness payouts. There were no expenditures or transfers from this Reserve during the first three quarters.

- Within Materials and Services, the Commissioners expended \$1,736,018, or 76.1% of the 2009 budgeted amount. The significant expenditure in the 1st quarter is due primarily to the large one-time payment of \$908,271 paid to the City of Columbus for the State Code cases prosecuted by the City Attorney's office in the Franklin County Municipal Court during 2008.
- Within Capital Outlays, no expenditures have been made through the 3rd quarter. The appropriations within this category have been reserved for other County offices, including \$1,500,000 reserved for various capital related maintenance that will be transferred to PFM upon the submission and approval of the 2009-2013 capital improvement plan. At this time, OMB expects that the amount to be transferred from the Commissioners' Reserves will not exceed \$1.0 million.
- Within Interfund, the Commissioners expended \$3,198,303, or 10.0% of the 2009 budgeted amount. Of the amount spent during the 3rd quarter, \$1,770,755 or 55.3% was for the General Fund subsidy payments made to Animal Care & Control, and \$1,403,225 or 43.9% was payment to Job & Family Services for the County's mandated share. The remaining budget includes approximately \$10.6 million to be transferred to the Bond Retirement Fund in the 4th quarter for the payment of the County's December 1 debt service payment.
- Within Contingency, no expenses will be made. However, during the year, appropriations can be transferred from Contingency to the appropriate agency to cover any unforeseen costs that cannot be absorbed within an agency's current budget. For the year, there have been three transfers from Contingency:
 - The first was a transfer of \$56,047 that was made to the Sheriff's Office to cover the costs of the maintenance agreement for the Wireless 9-1-1 system. This expense will be reimbursed from the Wireless 9-1-1 Fund (Fund 2130) upon invoice from the Sheriff's Office.
 - The second was a transfer of \$586,165 to provide an interfund loan to the Office of Homeland Security & Justice Programs in order to operate the Violence Against Women Act grant that was received through the American Recovery and Reinvestment Act on a reimbursement basis.
 - The third was a transfer of \$275,000 to provide an interfund loan to Economic Development & Planning in order to operate the Community Development Block Grant (CDBG-R) and Homelessness Prevention and Rapid Re-Housing Program (HPRP) grants received through the American Recovery and Reinvestment Act on a reimbursement basis.

General Fund Analysis

Personal Services

| <u>Quarter</u> | <u>Agency Budget</u> | <u>GF 27th Pay Budget</u> | <u>Actual Expenditures</u> | <u>% of Budget Expended</u> |
|----------------|----------------------|---------------------------|----------------------------|-----------------------------|
| 1st Quarter | \$554,369 | | \$491,995 | 88.7% |
| 2nd Quarter | \$475,173 | | \$431,999 | 90.9% |
| 3rd Quarter | \$554,369 | | \$502,238 | 90.6% |
| 4th Quarter | \$475,173 | \$80,710 | | |
| Total | \$2,059,085 | \$80,710 | \$1,426,232 | 69.3% |

* Agency Budget within the General Fund represents 26 pay periods. The 27th pay is budgeted in the Commissioner's Reserves Budget

- As of September 30, the Commissioners had 27 full-time positions filled, with three vacancies. During the 2nd quarter, the vacant positions of MFR Administrator and Public Affairs Officer were eliminated from the Table of Organization and replaced with a Deputy County Administrator position.
- The Personal Services in the table above includes the salaries and wages for the Commissioners and their aides, County Administration, the Clerk, OMB, and Public Affairs.
- Within the Commissioners' Reserve program, there is an additional \$6,568,049 in Personal Services that are budgeted for items such as the 27th Pay and various termination and wellness payouts. There were no expenditures or transfers from this Reserve during the 1st, 2nd, or 3rd quarters.

Budget Corrective Items

Approved

- Resolution #48-09 authorized a supplemental appropriation in the amount of \$2,558,039 to provide an interfund loan in order for PFM to enter into contracts with Ameresco and Johnson Controls for the Energy Conservation Measures at the Governmental Center. The repayment of the interfund loan was authorized by Resolution #314-09.
- Resolution #152-09 authorized a transfer of appropriations in the amount of \$56,047 from Commissioners' Contingency to the Sheriff to support the maintenance agreement with AT&T for the Wireless 9-1-1 System. The resolution also included an increase in revenue within the Sheriff's budget since the expenses will be reimbursed from the Wireless 9-1-1 Fund (Fund 2130).
- Resolution #257-09 authorized a transfer of appropriations in the amount of \$586,165 from Commissioners' Contingency to Interfund to provide an interfund loan to the Office of Homeland Security and Justice Programs. The interfund loan was necessary in order to operate the Violence Against Women Act (VAWA) grant that was received through the American Recovery and Reinvestment Act on a reimbursement basis to avoid earning interest on the grant.
- Resolution #367-09 authorized a cash advance in the amount of \$1,715,000 to the Workers Compensation Revolving Fund in order to make payment to the Bureau of Workers Compensation while giving agencies adequate time to review their retrospective rating claims. The cash advance is scheduled for repayment during the 4th quarter.
- Resolution #559-09 authorized a transfer of appropriations in the amount of \$95,000 from Interfund to Materials and Services to provide the Commissioners' contribution as part of the memorandum of understanding creating the Drug Addiction and Solicitation Specialty Dockets in the Franklin County Municipal Court.
- Resolution #625-09 authorized a transfer of appropriations in the amount of \$60,000 from Interfund to Materials & Services within the Prosecuting Attorney's Office to pay the attorney fees for special legal

counsel representing the Franklin County Recorder.

- Resolution #644-09 authorized a decrease in appropriations in the amount of \$793,430, of which \$142,407 was related to the vacancy savings from various positions during the first half of the year, \$21,641 to the deletion of the 1% salary increase that was budgeted in 2009 but not distributed, \$100,000 to a reduction in Materials & Services, and \$529,382 to a reduction of the General Fund subsidies to Animal Control and the Office of Homeland Security & Justice Programs within Interfund.
- Resolution #644-09 also authorized a transfer of appropriations totaling \$3,497,334 related to the savings achieved from the bond refinancing in early 2009. Of the \$3,497,334 that was transferred from Interfund, \$1,500,000 was reserved for capital maintenance projects, \$788,081 was transferred to the Commissioners' Contingency, \$754,000 to Community Partnerships for the support of eight additional community partners, \$293,013 to the Board of Elections for costs associated with the August 4, 2009 Special Election, and \$162,240 in the Commissioners' Reserve for Material & Services.
- Resolution #718-09 authorized a transfer of appropriations in the amount of \$275,000 from Commissioners' Contingency to Interfund to provide an interfund loan to Economic Development & Planning. The interfund loan was necessary in order to operate the Community Development Block Grant (CDBG-R) and Homelessness Prevention and Rapid Re-Housing Program (HPRP) grants received through the American Recovery and Reinvestment Act on a reimbursement basis to avoid earning interest on the grants.
- As part of the Mid-Year Review, it was determined that the sales tax estimate be decreased by \$5,729,762. This was due to sales tax collections coming in 3.9% below budget during the first half of the year, as well as an additional variance reported for July. The amount of the adjustment was based on the \$3,593,671 shortfall through July, plus a reduction of 3.9% to the estimates in the 2009 Approved Budget for August through December.

Pending

- A request will be approved in the 4th quarter (Resolution #832-09 on October 20, 2009) authorizing the repayment of the cash advance in the amount of \$1,715,000 to the Workers Compensation Revolving Fund that was approved by Resolution #367-09.
- A transfer of appropriations will be required in the 4th quarter to various County Offices for items such as the 27th Pay, termination payouts, and wellness payouts.

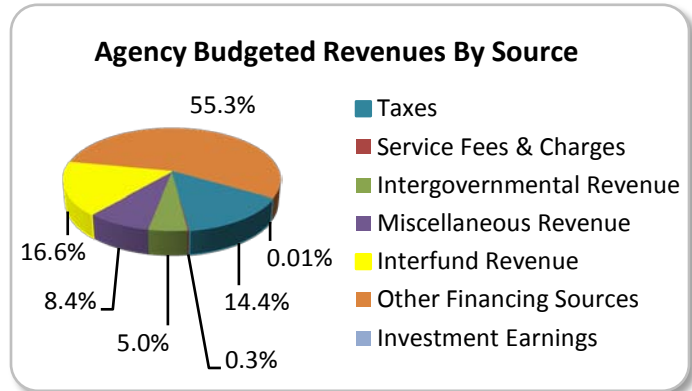
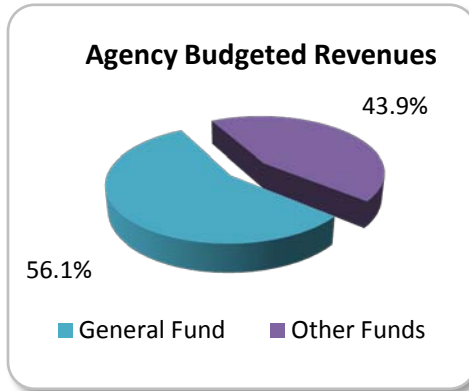
Not Recommended

- There are no requests that were not approved or submitted for approval.

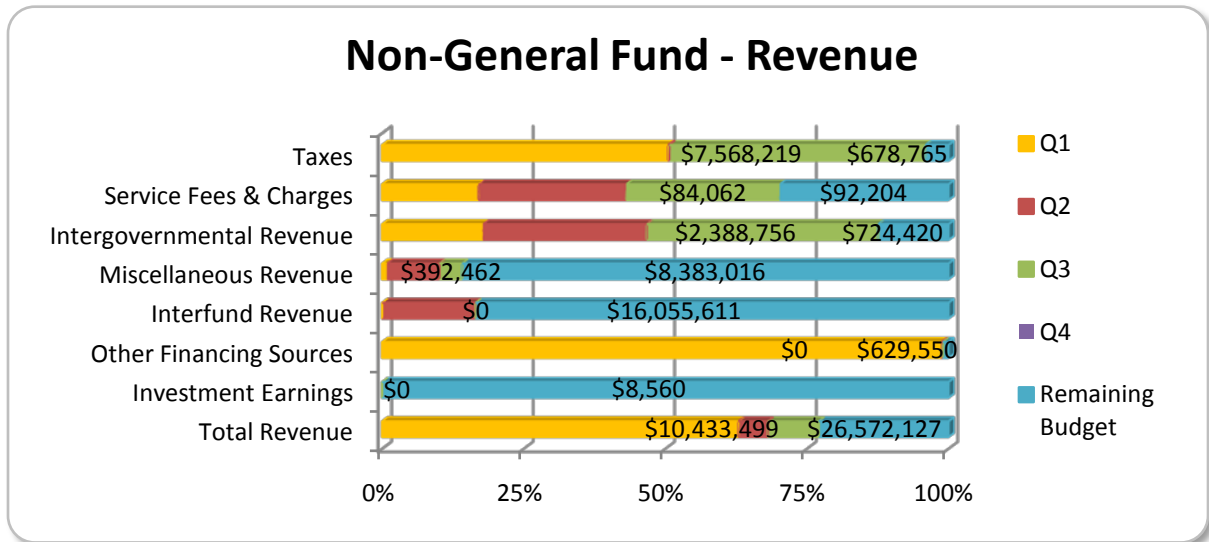
Budget Recommendations

- The Commissioners' Office will continue to achieve savings within Materials and Services through the reduction of paper usage by moving to the electronic review and distribution of various documents such as the budget briefs.

Non-General Fund Analysis



- The non-general fund revenue for the Commissioner's Office is estimated to be \$116,170,979 for 2009, which is 43.9% of the total budgeted revenue (\$264,903,853) for the Commissioner's Office.
- The main sources of non-general fund revenue for the Commissioner's Office are: proceeds from the refunding of bonds, debt service transfers from County offices and other entities, and property tax collections for the Zoological Park levy.



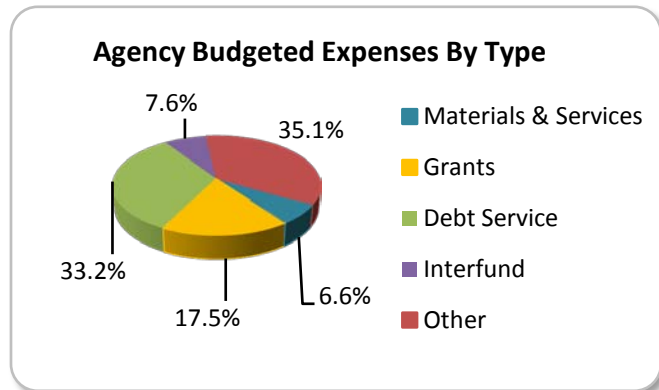
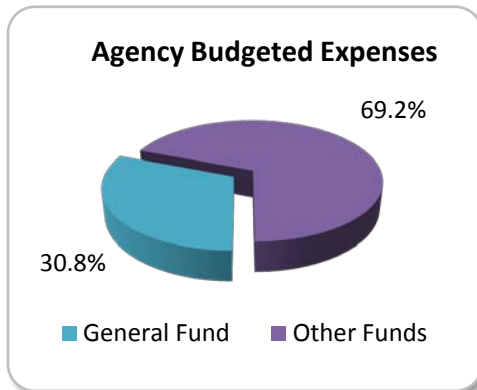
| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year Actuals | \$24,221,179 | \$11,599,986 | \$10,031,577 | \$15,038,135 | \$45,852,742 | \$60,890,877 |
| Current Year Actuals | \$73,084,783 | \$6,080,570 | \$10,433,499 | | \$89,598,852 | \$116,170,979 |

* Current year total represents revised budget.

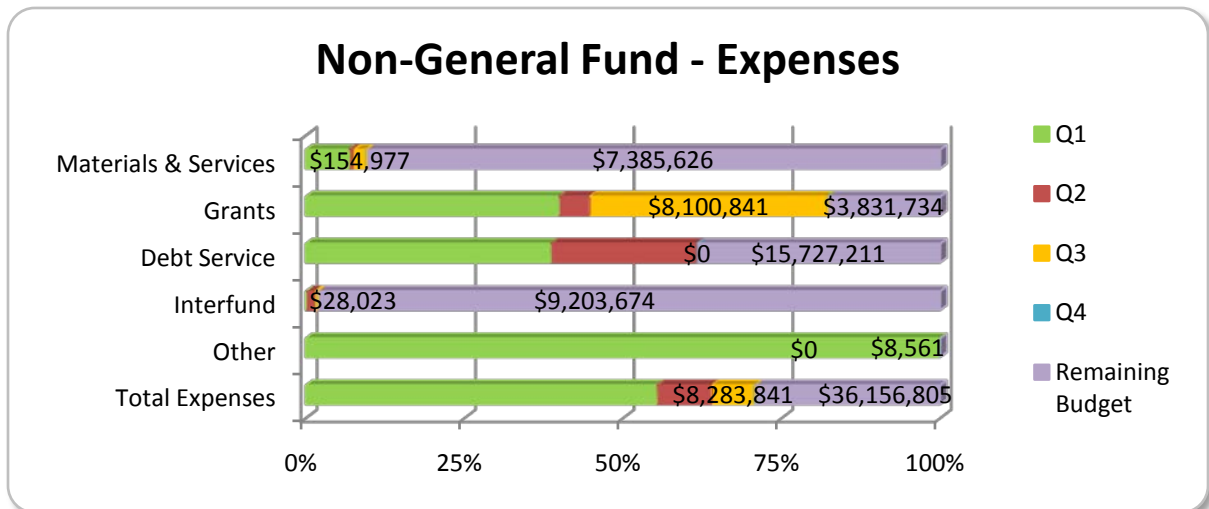
- Third quarter revenues of \$10,433,499 represent 9.0% of the budgeted amount for the year. YTD revenues of \$89,598,852 represent 77.1% of the budgeted amount for the year.
- Within Taxes, most of the revenue is received during the 1st and 3rd quarters due to the timing of the first and second half real estate tax collections for the Zoological Park levy supporting the Columbus Zoo. The \$16,068,259 that has been collected through the 3rd quarter represents 95.9% of the total budgeted amount.

- Within Miscellaneous Revenue, \$7,008,697 or 64.3% is for the revenue 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 2009, no revenue is expected to be received.
- Within Intergovernmental Revenue, \$2,388,756 or 40.9% was received during the 3rd quarter. Of the amount collected in the 3rd quarter, \$1,643,593 or 68.8% was reimbursement received from the state related to the Zoological Park Levy, and \$745,163 or 31.2% was for Wireless 9-1-1.
- Within Interfund Revenue, no revenue was received in the 3rd quarter. A total of \$3,176,014 was received in the 2nd quarter, which represents the debt service transfers from County offices and other entities into the Bond Retirement Fund (Fund 3031) for the payment of the County's June 1 debt service payment. An additional \$12,371,831 will be transferred in the 4th quarter for the payment of the County's December 1 debt service payment.
- Within Other Financing Sources, most of the revenue in this category was received in the 1st quarter, with \$48,417,267 received from the bonds issued to refund the Series 1993 issuance, and \$15,029,100 from the notes issued for Huntington Park.

Non-General Fund Analysis



- The non-general fund expenditure budget for the Commissioner's Office is estimated to be \$123,626,267 for 2009, which is 69.2% of the total budgeted expenditures (\$178,762,387) for the Commissioner's Office.



| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year Actuals | \$24,017,531 | \$13,233,317 | \$8,279,937 | \$16,894,080 | \$45,530,785 | \$62,424,865 |
| Current Year Actuals | \$68,438,543 | \$10,747,078 | \$8,283,841 | | \$87,469,462 | \$123,626,267 |

* Current year total represents revised budget.

- Third quarter expenditures of \$8,283,841 represent 6.7% of the budgeted amount for the year. YTD expenditures of \$87,469,462 represent 70.8% of the budgeted amount for the year.
- Within Materials & Services, \$7,008,697 or 85.9% is for the appropriation backstop that the County provides to the Convention Facility Authority for its debt service payments. No expenditures are expected to be made in 2009.
- Within Grants, the Commissioners expended \$8,100,841, or 37.5% of the 2009 budgeted amount in the 3rd quarter. Of this amount, \$7,569,251 or 93.4% was for the payment to the Columbus Zoo from the Zoological Park Fund (Fund 2038) following the settlement of the second half property tax collection in July.

- Within Debt Service, there was \$15,654,359 expended in the 1st quarter for the repayment of the notes issued for Huntington Park, and \$9,468,011 expended in the 2nd quarter for the payment of the County's June 1 debt service payment. An additional \$15,307,485 will be expended in the 4th quarter for the payment of the County's December 1 debt service payment.
- The expenses within the Interfund category include \$5,400,000 for the transfer from the 27th Pay Reserve Fund (Fund 2121) which will occur in the 4th quarter; and \$3,643,596 in the Stadium Pledge Fund (Fund 1006) for which no expenditure is projected to be made since the appropriation provides the backstop for the debt issued for Huntington Park.
- The entire \$43,396,860 that was expended under Other in the 1st quarter was for the costs of refunding the Series 1993 issuance, and the budgeted amount was provided through a supplemental appropriation approved during the 1st quarter.

Non-General Fund Analysis

Budget Corrective Items

Approved

- Resolution #136-09 authorized a supplemental appropriation in the amount of \$43,645,929 for the refunding of the Series 1993 issuance. In addition, the Commissioners received \$48,417,267 in bond proceeds for the refunding. The additional \$4,779,898 in bond proceeds was used to offset the amount transferred from the General Fund in May for the June 1 debt service payment.
- Resolution #368-09 authorized supplemental appropriations totaling \$2,457,001 related to the County's debt service requirements, including \$1,282,564 to the Bond Retirement Fund (Fund 3031) related to the debt service for the Group A Improvements and the refunding the Series 1993 issuance, and \$1,174,437 to the Convention Facility Fund (Fund 2058) to cover the County's portion of the debt service requirement as part of the lease-sublease agreement with the Convention Facility Authority. The appropriation to the Convention Facility Fund is only to provide a backstop for the debt service and no expenditures are expected to be made.
- The revenue estimate in the Certificate of Estimated Resources within the Intergovernmental Revenues for the Wireless 9-1-1 Fund (Fund 2130) was increased from \$483,000 to \$2,500,000 during the 2nd quarter. At the time the 2009 budget was approved, the General Assembly had not yet approved the continuation of the 32 cent per month wireless fee that was set to expire on December 31, 2008. After the budget was approved, the legislature approved the extension of the fee, but reduced the monthly fee from 32 cents to 28 cents.
- The revenue estimate in the Certificate of Estimated Resources within the Zoological Park Fund (Fund 2038) was increased by \$22,525 during the 2nd quarter, based on the revised 2008 valuations. The revenue change includes an increase of \$604,749 within Taxes and a decrease of \$582,224 within Intergovernmental Revenues.

Pending

- There are no pending budget adjustments at this time.

Not Recommended

- There are no requests that were not approved or submitted for approval.

Budget Recommendations

- There are no additional budget recommendations at this time.