

Franklin County, Ohio

Annual Financial Report

For the Fiscal Year Ended December 31, 2014



Clarence E. Mingo, II
Franklin County Auditor

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Message from Auditor Mingo

As Franklin County's Chief Financial Officer, I remain committed to providing you with ready access to reliable information. The Annual Financial Report is intended to demonstrate governmental accountability to the citizens of Franklin County in a format that is readable and easy to understand.

The Franklin County Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2014, presents an overview of the County's finances. The PAFR focuses on governmental activities, and is not as detailed as our Comprehensive Annual Financial Report (CAFR). The CAFR contains full financial statements and note disclosures for all activities, funds, and component units, prepared in accordance with Generally Accepted Accounting Principles (GAAP). The information presented in the PAFR has been derived from the 2014 and 2013 CAFRs, which were audited by the Ohio Auditor of State, with both receiving unmodified "clean" opinions. The schedules shown in the PAFR are different from the GAAP financial statements because accounting data has been summarized and combined, and business-type activities, component units, proprietary and fiduciary funds have been excluded.



I encourage you to explore our website at www.FranklinCountyAuditor.com, where you will find the PAFR and CAFR and a wide array of county data including the County's financial position, sources of revenue, a breakdown of the County's spending, debt and a sample tax bill along with forms and applications. To obtain a copy of the PAFR or CAFR please visit the website. To obtain a copy on CD or in printed form; contact The Franklin County Auditor's Office, Fiscal Services Division at (614) 525-7520, or write us at 373 South High Street, 21st Floor, Columbus, Ohio 43215-6310. You may also e-mail me or my staff with your comments concerning this report, or any other aspect of the operations of the County Auditor's Office.

Sincerely,

A handwritten signature in black ink that reads "Clarence".

Clarence E. Mingo, II
Franklin County Auditor
ClarenceMingo@FranklinCountyOhio.gov

Government Finance Officers Association Awards

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Franklin County, Ohio, for its Popular Annual Financial Report for the fiscal year ended December 31, 2013. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Franklin County has received a Popular Award for the last nineteen years (fiscal years ended 1995-2013). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Franklin County's Comprehensive Annual Financial Report for the year ended 2013, from which information on pages 4, 5, 6, 7 and 11 has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Franklin County has received a Certificate of Achievement for the last thirty-one years (fiscal years ended 1983-2013). We believe our CAFR continues to conform to the Certificate of Achievement program requirements and we are submitting our CAFR for the current year to the GFOA.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**Franklin County
Ohio**

For its Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

A handwritten signature in black ink, reading "Jeffrey R. Egan".

Executive Director/CEO

Economic Outlook and Benchmarks

Franklin County is located in central Ohio, within 500 miles of half the nation's population. Columbus, the largest city in the County, serves as the state capital and the county seat, and is home to The Ohio State University. The County's largest employers represent government, education, retail trade, finance and health care.

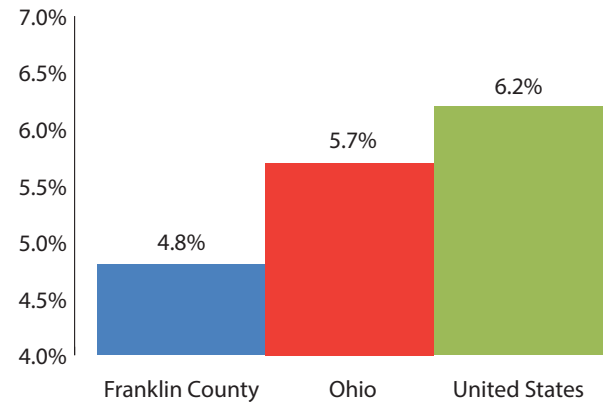
The diversity of business sectors helps the region weather economic fluctuations. The County's average unemployment rate decreased from 6.2 percent in 2013 to 4.8 percent in 2014. The County's unemployment rate is below the state average and continues to be below the national average.

Nationwide Insurance and Limited Brands have located their headquarters and home offices in Franklin County. Other large employers include JPMorgan Chase, OhioHealth Corp, Nationwide Mutual Insurance Company and the Kroger Company.

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2013 educational attainment data published by the U. S. Census Bureau, 89.8 percent of County residents ages 25 and older have graduated from high school, and 36.4 percent have completed four or more years of college.

The total value of new construction was \$662 million in 2014. In comparison, 2013 total new construction was \$779 million. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2011 resulted in a decline in real property values.

2014 Unemployment Rates



County Comparisons

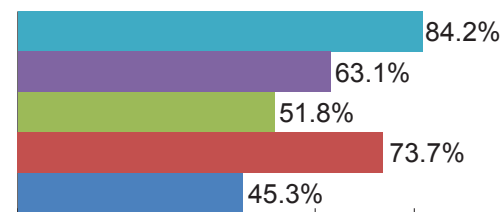
One way of evaluating a government's performance can be evaluated by benchmarking it against its peers. The following charts compare five Ohio metropolitan counties. The data used for calculations, were taken from recent county CAFR's, focusing on governmental activities as reported in the government-wide statements of net assets and statement of activities.

Statistics

County	Seat	Population
Franklin	Columbus	1,192,653
Cuyahoga	Cleveland	1,280,122
Hamilton	Cincinnati	804,520
Montgomery	Dayton	535,846
Lucas	Toledo	436,393

Net Position as a Percentage of Expenses

This ratio illustrates each county's ability to support operations without considering operating revenue.



Revenues per Capita*

This indicator is derived by dividing the county's population into total revenues of the governmental activities.



Expenses per Capita*

This indicator is derived by dividing the county's population into total expenses of the governmental activities.



*per capita - by or for each individual person

County Financial Position

The County's financial statements distinguish **governmental activities** that are principally supported by taxes and intergovernmental revenues (entitlements, shared revenues, and grants) from **business-type activities** that cover their costs through user fees and charges and from **component units** for which the County is financially accountable. This report contains only information related to the County's governmental activities. Please refer to the County's 2014 CAFR for information on business-type activities and component units.

Assets provide financial benefits to the County. **Cash and investments** are comprised of cash, investments and demand deposits, whether held in the pool managed by the County Treasurer or in outside bank accounts. **Property taxes receivable** represents delinquent, real and tangible personal property and public utility taxes outstanding as of the last settlement date (net of allowances for uncollectible amounts) and real property and public utility taxes that were measurable at year-end and for which there is an enforceable claim. **Capital assets** are land, buildings and improvements, roads, bridges, equipment and construction in progress, and are shown net of accumulated depreciation. **Deferred outflows of resources** represent a consumption of the County's net position that applies to future periods.

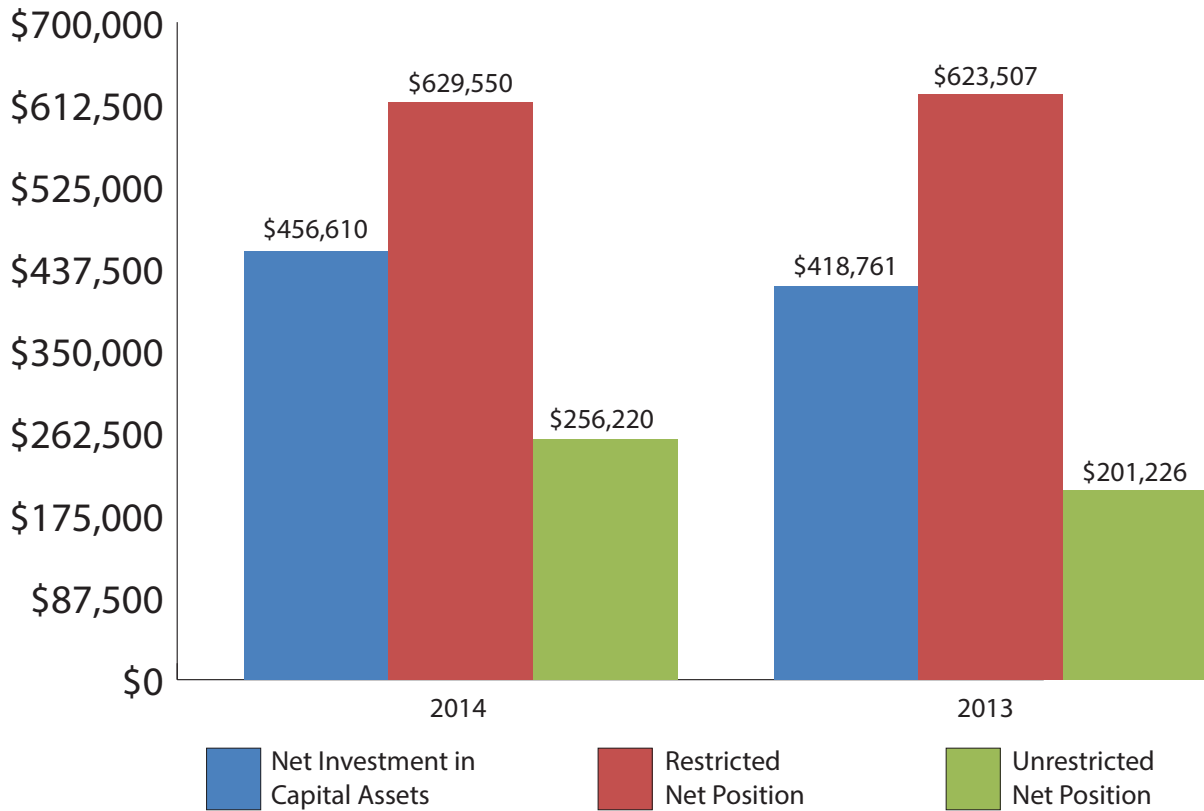
Liabilities place a financial burden on the County. **Unearned revenue** represents grants received before eligibility requirements have been met. **Long-term debt** represents bonds, notes and loans that are being repaid over a period of years as well as payments under capital leases. **Other long-term liabilities** include compensated absences and workers' compensation. **Deferred inflows of resources** represent an acquisition of net position that applies to a future period (i.e., property taxes levied to finance 2015 operations).

Net Position Governmental Activities (Amounts in 000's)

	2014	2013	% Change
Cash and investments	\$ 786,136	\$ 800,685	(1.8)%
Property taxes receivable, net	440,060	420,420	4.7%
Other assets	212,036	181,768	16.7%
Capital assets, net	794,548	753,087	5.5%
Total assets	2,232,780	2,155,960	3.6%
Deferred outflows of resources	7,396	825	796.5%
Accounts payable and other liabilities	69,752	67,359	3.6%
Unearned revenue	6,814	6,540	4.2%
Long-term debt	355,744	376,133	(5.4)%
Other long-term liabilities	47,916	45,693	4.9%
Total liabilities	480,226	495,725	(3.1)%
Deferred inflows of resources	417,570	417,566	0.0%
Net investment in capital assets	456,610	418,761	9.0%
Restricted	629,550	623,507	1.0%
Unrestricted	256,220	201,226	27.3%
Total net position	\$ 1,342,380	\$ 1,243,494	8.0%

Financial Analysis

Net Position Governmental Activities (Amounts in 000's)



Net position represents the difference between assets and deferred outflows, and liabilities and deferred inflows. **Net Investment in capital assets, net of related debt**, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as **restricted** when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. **Unrestricted net position** may be used to meet the County's ongoing obligations to citizens, employees and creditors.

When reviewed over time, net position may serve as a useful indicator of the County's financial position. The County's assets exceeded its liabilities by \$1.342 billion in governmental activities at the close of 2014. Compared with 2013, net position increased by \$98.9 million or 8.0%.

Invested in capital assets, net of related debt - A large portion of the net position (\$456.6 million or 34.0%) reflects investment in capital assets less accumulated depreciation and any related outstanding debt used to acquire those assets. Although the investment in capital assets is reported net of related debt, it should be noted that the money needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. See page 11 for more detailed information about the long-term debt of the county.

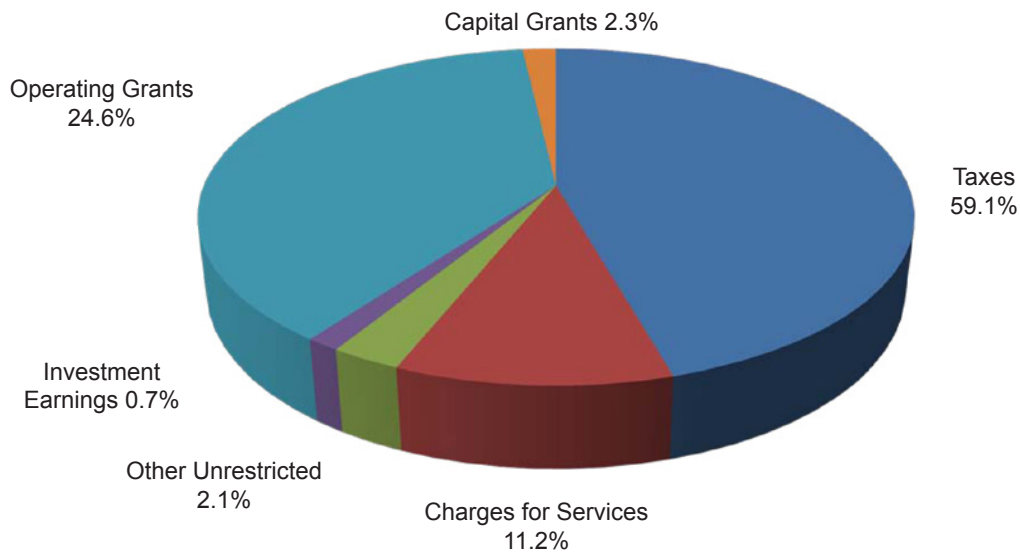
Restricted net position - An additional portion of the net position (\$629.6 million or 46.9%) represents resources that are subject to external or legal restrictions on how they may be used.

Unrestricted net position - The remaining balance of net position (\$256.2 million or 19.1%) is unrestricted and may be used to meet the County's ongoing obligations.

Dollars In...

The revenues presented here are reported as governmental activities in the 2014 CAFR's government-wide statement of activities. Revenues typically are recorded when the underlying event occurs, regardless of when the money will be received. The County also receives revenue from non-exchange transactions, such as taxes and grants, in which the County receives value without directly giving equal value in return. Sales tax revenue is recognized in the year in which the taxable sale occurs. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants are recognized when all eligibility requirements have been satisfied. The pie chart depicts revenues by source as a percent of the total revenue. The table summarizes revenues by source, and shows the increases (decreases) in relation to the prior year.

Revenues - Governmental Activities \$1,154,016



(Amounts in 000's)

	2014	2013	\$ Change	% Change
Taxes	\$ 681,966	\$ 563,896	\$ 118,070	20.9 %
Operating grants	283,859	288,180	(4,321)	(1.5) %
Charges for services	128,703	127,990	713	0.6 %
Investment earnings	8,583	2,066	6,517	315.4 %
Capital grants	26,644	11,084	15,560	140.4 %
Unrestricted grants and other revenue	24,261	24,862	(601)	(2.4) %
Total	\$ 1,154,016	\$ 1,018,078	\$ 135,938	13.4 %

Tax revenue increased due to an increase in property taxes and sales tax.

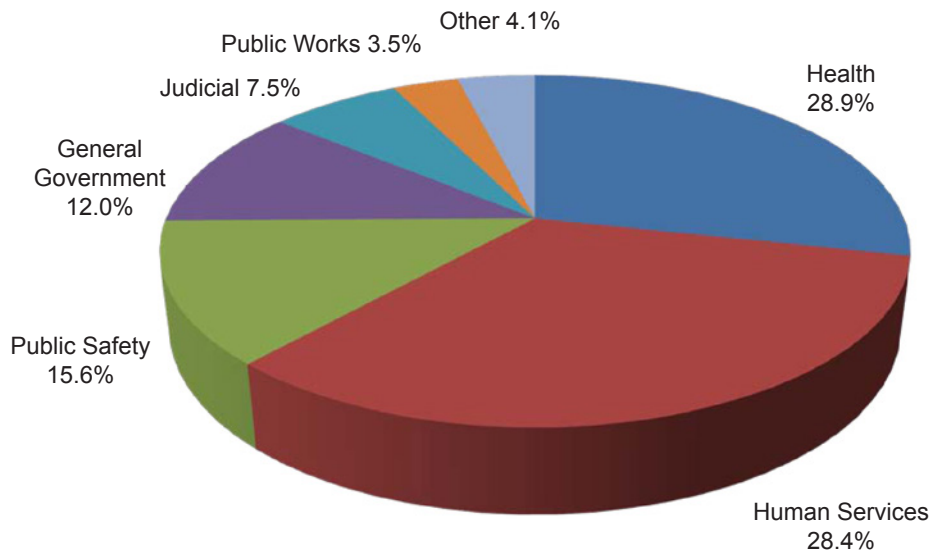
Operating grants decreased for the County by \$4.3 million, resulting from decreases in federal funding, while capital grants increased by \$15.6 million. Capital grants differ from operating grants in that they are used exclusively to purchase or acquire capital assets.

Charges for services increased by \$0.7 million, primarily resulting from increases in chargeable activities.

Dollars Out...

The expenses shown are those of the County's governmental activities. Expenses are recorded when the liability is incurred. The pie chart below depicts expenses by function as a percent of total expenses for the year ended December 31, 2014. Those functions that individually represent less than three percent of total expenses have been combined as "Other". These include conservation and recreation, community development, debt service and intergovernmental grants. The table shows expenses by function, and the increases (decreases) in relation to prior year amounts.

Expenses - Governmental Activities
\$1,052,570



(Amounts in 000's)

	2014	2013	\$ Change	% Change
Health	\$ 304,418	\$ 296,879	\$ 7,539	2.5%
Human Services	298,571	286,395	12,176	4.3%
Public Safety	164,064	148,650	15,414	10.4%
General Government	126,650	120,709	5,941	4.9%
Judicial	78,734	76,702	2,032	2.6%
Public Works	37,299	32,028	5,271	16.5%
Other	42,834	42,866	(32)	(0.1)%
Total	\$ 1,052,570	\$ 1,004,229	\$ 48,341	4.8%

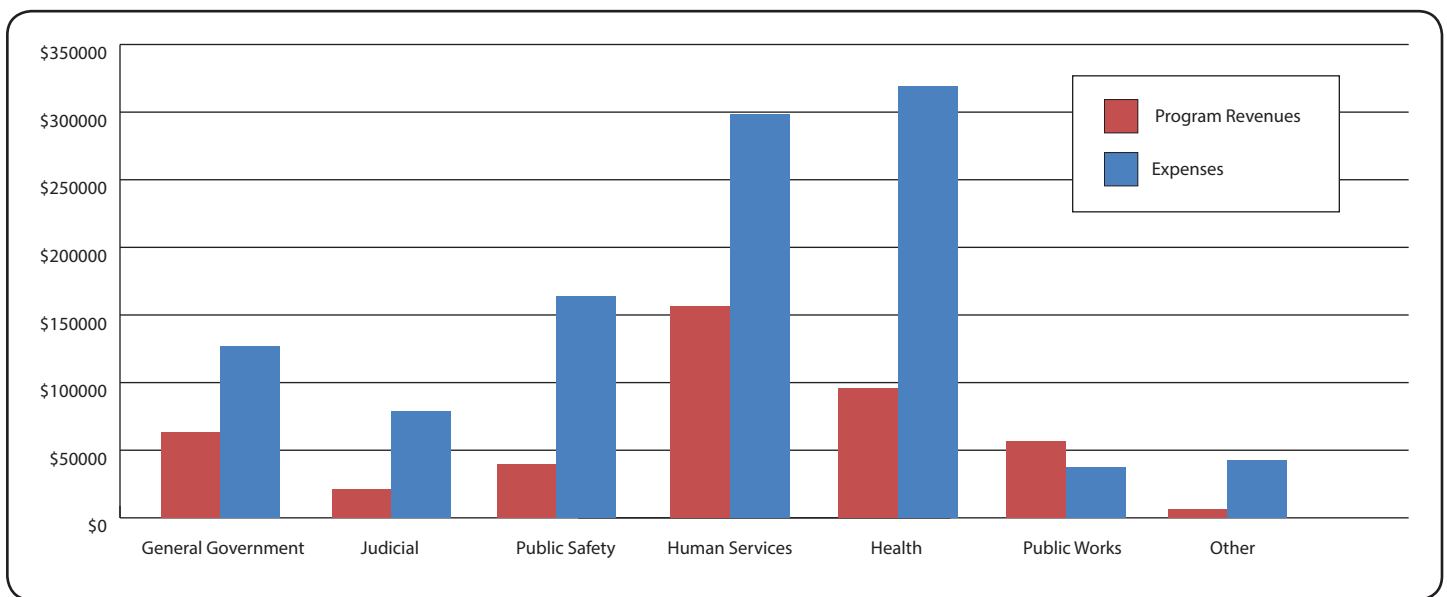
Expenses for nearly all general government and judicial functions were increased to correspond with increased revenues. There was an increase in health and human service expenses despite a decrease in operating grants. However, there was a substantial increase in tax revenue and other contributions. The increase in public works expenditures can be attributed to higher spending for infrastructure projects, while there was an increase in expenses for public safety.

County Programs

The County provides many services to its citizens including tax collection and distribution, civil and criminal justice systems, public safety, health assistance, human services, and road and bridge maintenance. The County also operates two public parking garages and several water supply and sewage treatment systems.

The chart below presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All other revenues are considered general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

Expenses and Program Revenues – Governmental Activities
(Amounts in 000's)



Operating and capital grants received from other governmental entities are often restricted for specific purposes. During 2014, the County recorded \$283.9 million in operating grants and \$26.6 million in capital grants; combined, this is 26.9% of total governmental revenues. The major recipients of operating grants were the Board of Developmental Disabilities (\$60.1 million) the Children Services Board (\$65.9 million) and Public Assistance (\$61.3 million).

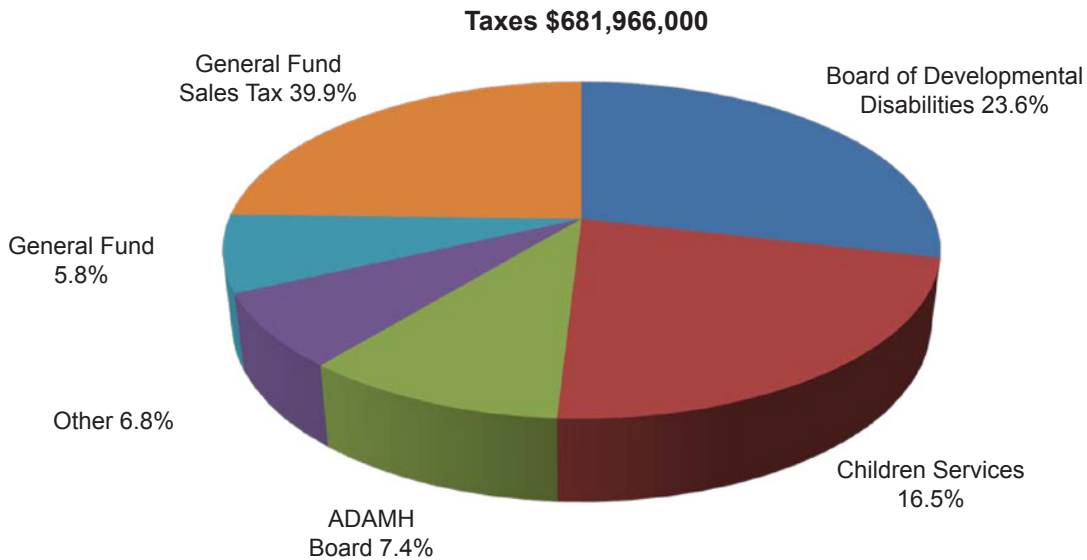
Direct charges to users of governmental services, another type of program revenue, made up \$128.7 million or 11.2% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

On the expense side, the largest activity in 2014 was health, accounting for \$304.4 million or 28.9% of the total expenses for governmental activities. The major providers of health activities are Board of Developmental Disabilities and the ADAMH Board. The human services program accounted for \$298.6 million or 28.4% of total governmental expenses.

The general government function represents activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. In 2014, the total general government expenses were \$126.7 million or 12.0% of the County's total governmental expenses.

Taxes

During 2014, the General Fund and County agencies received \$682.0 million in tax revenues. This pie chart shows the distribution of property and sales taxes to the various County agencies. Only the General Fund receives sales tax. Please note that there is no County income tax. The General Fund is the primary operating fund of the County and is available for any purpose as permitted by state law.



Property tax revenues accounts for \$409.5 million or 35.5% of total revenues for governmental activities. Property tax revenues increased by \$1.3 million compared to calendar year 2013. A contributing factor was an increase in property tax values in the county. The major recipient of property tax revenues are the Board of Developmental Disabilities, the Children Services Board, the ADAMH Board, and the General Fund. Another major component of general revenues is sales tax, which totaled \$272.5 million. This reflects an increase of \$116.7 million compared to the prior year. During 2014, the 7.5% sales tax collected by the State on sales made in Franklin County was split as follows: 5.75% for the State of Ohio; 1.25% for the County General Fund; and .5% for the Central Ohio Transit Authority (COTA).

**Real Estate Taxes* on a \$100,000 Owner-Occupied Home or Business
City of Columbus / Columbus School District**

Tax Recipient	Home	Business
Columbus City Schools	\$ 1,369.71	\$ 1,972.32
Board of Developmental Disabilities	213.76	245.00
Children Services	148.35	175.00
City of Columbus	96.16	109.90
ADAMH Board	67.18	77.00
County General Fund	45.02	51.45
Columbus Metropolitan Library	85.75	98.00
Office on Aging	39.70	45.50
Zoological Park	21.30	26.25
Metro Parks	22.90	26.25
Total	\$ 2,109.83	\$ 2,826.67

*Taxes based on 2014 rates, to be distributed in 2015

Major Initiatives

The County has undertaken projects for construction of key community assets, including:

The Renovation of the Judicial Services Building (formerly the Hall of Justice), which was vacated upon completion of the Common Pleas Courthouse in 2011. The first phase of the project totaling \$7.5 million included the design and abatement of asbestos, while the remaining phases will consist of renovations to the core, shell and infrastructure of the facility. Bonds in the amount of \$37.5 million were issued in 2013 for the next phase of the project, which brought four of the building's ten floors back into operation at the end of 2014. The remaining floors will be renovated as needed in line with the County's long term space usage plan for the Franklin County Government Center.

Installation of energy conservation measures at various County-owned facilities, including the Franklin County Government Center and Franklin County Correctional Facility II utilizing \$8.8 million in Qualified Energy Conservation Bonds issued through the Ohio Air Quality Development Authority.

The County entered into a Lease-Purchase Agreement for land located at 1700 Morse Road, Columbus, Ohio. The leased premise contains 98,547 square feet of space within the single-story office, and is occupied by the Board of Elections and the County's Print Shop. In addition to covering the cost of tenant improvements in an amount not to exceed \$6,250,000, the lease includes annual payments of \$477,948 in 2014, \$507,516 in 2015, and \$517,363 in 2016 with the option to purchase the facility in 2017 for \$7,508,331.

Several infrastructure improvements were completed in 2014, including a major project to widen and reconstruct the intersection of Alum Creek Drive at Groveport Road, with total expenditures for this project of approximately \$18.0 million; as well as the improvement of Clime Road from Georgesville Road to Demorest Road with total expenditures of approximately \$16.0 million. Other infrastructure improvements in progress were Refugee Road and Chatterton Road Intersection, Hague Avenue and Fisher Road Intersection, as well as bridge projects at Cosgray Road over Clover Groff Run, Eakin Road over Early Run, Central College Road over Blacklick Creek, and Hague Avenue Culvert in Valleyview.

Other infrastructure improvements undertaken by the County include a potable water system for the Leonard Park community within Mifflin Township, a sanitary sewer system in the Eureka Park neighborhood, and the continued improvements to wastewater treatment systems in the Mon-E-Bak and Brown Road service areas. The total spent or committed on these water or wastewater improvements exceeds \$21 million.

These projects have been at least partially funded through long-term debt.

With respect to future capital improvements, the County anticipates that additional jail space will be needed based on the condition of the current facilities and forecasted population growth for the County over the next several years. At this time, the estimated costs for the planning and construction of a new jail facility are projected at approximately \$150 million. Planning, design, and financing for a new jail will be secured during calendar years 2016 or 2017. Additionally, the County Coroner's morgue and laboratory facilities are expected to be replaced by calendar year 2018 at an estimated cost of \$50 million. At this time, the County anticipates using the proceeds from the temporary increase in the County's sales tax rate of one quarter of one percent, which will expire on December 31, 2018, to pay the costs of such improvements.

In 2014, the Franklin County Auditor's Office continued to promote the Homestead Tax Exemption. The Homestead Exemption provides a reduction in property taxes to qualified senior or disabled citizens on the dwelling that is that individual's principal place of residence and up to one acre of land of which an eligible individual is an owner. The reduction is equal to the taxes that would otherwise be charged on up to \$25,000 of the market value of an eligible taxpayer's homestead. For example, if a home's market value is \$100,000, the home would be taxed as if it were worth \$75,000. More than 63,500 Franklin County homeowners are taking advantage of the Homestead Tax Exemption. Those residents saved a combined \$36 million in 2014. The average savings to someone who qualifies for this break is around \$600 annually.

Long-term Activity

Capital assets - The amount reported in the financial statements for governmental activity capital assets increased from \$753.1 to \$794.5 million, a net increase of \$41.4 million in calendar year 2014. The increase was primarily in buildings and improvements, and infrastructure projects. The investment in capital assets for governmental activities at December 31, 2014 and 2013, net of accumulated depreciation, is shown in the table to the right.

Long-term debt - During 2014, a taxable special obligation note was issued in the amount of \$6 million for the purpose of retiring notes payable from non-tax revenues. Special obligation bonds are guaranteed repayment solely from revenues generated by specific revenue generating sources or projects associated with the purpose of the special obligation debt, rather than from tax revenues. In contrast general obligation debt is backed by the full faith and credit of the County to use legally available resources with the belief that the County will be able to pay the obligation through taxation or revenue. Assets are usually not used as collateral for general obligation debt. Since 1993, the County has enjoyed a "triple A" credit rating, the highest rating possible, which was reaffirmed by Moody's Investor Service and Standard and Poors in May 2015. All of the County's debt is unvoted and within legal debt limitations. The table below shows the changes in long-term debt serviced by governmental activities during 2014.

(Amounts in 000's)

	2014	2013
Land	\$ 65,084	\$ 61,013
Buildings and improvements	427,224	434,072
Infrastructure	173,269	166,124
Machinery and equipment	38,287	36,580
Construction in progress	90,684	55,298
	<u>\$ 794,548</u>	<u>\$ 753,087</u>

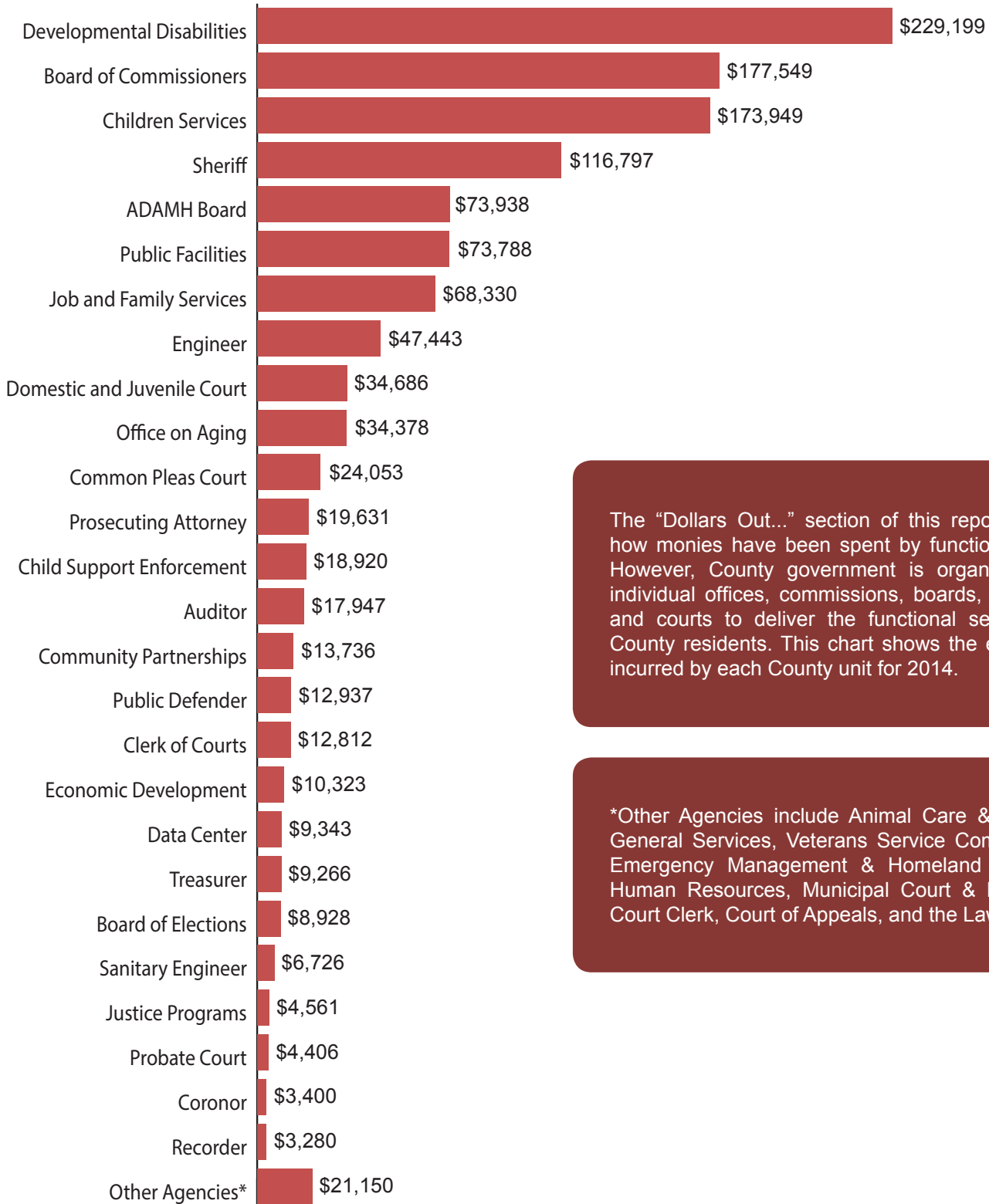
(Amounts in 000's)

	Beginning	Additions	Reductions	Ending
Bonds:				
Series 2005 Road Improvements	1,200	-	(585)	615
Series 2005 Children Services Building	7,700	-	(7,185)	515
Series 2005 Refunding	3,545	-	(1,120)	2,425
Series 2007 Road Improvements	2,400	-	(570)	1,830
Series 2007 Courthouse Project	104,140	-	(35,400)	68,740
Series 2007 Animal Shelter Project	9,085	-	(3,035)	6,050
Series 2009 Government Center	16,195	-	(850)	15,345
Series 2009 Refunding	38,595	-	(5,060)	33,535
Series 2010 Energy Conservation Bonds	22,755	-	(22,755)	-
Series 2010 Animal Shelter	10,037	-	(5,832)	4,205
Series 2010 Government Center	10,038	-	(7,768)	2,270
Series 2010-2 Road Improvements	2,650	-	(2,650)	-
Series 2010-2 Hall of Justice	7,570	-	(5,400)	2,170
Series 2013 Hall of Justice	37,500	-	(1,650)	35,850
Series 2013 Government Facilities	3,500	-	(350)	3,150
Series 2013 Sheriff's Training Facility	5,000	-	(115)	4,885
Series 2014 Refunding	-	85,850	(1,675)	84,175
Bonds serviced by others	7,045	-	(1,625)	5,420
Notes:				
Series 2013 Energy Conservation	8,527	-	(518)	8,009
General obligation bonds and notes total	297,482	85,850	(104,143)	279,189
Stadium Facility Project Bonds and Notes	32,755	6,000	(8,775)	29,980
OPWC and ODOB loans	11,550	-	(7,362)	4,188
Special obligation bonds, notes and loans total	44,305	6,000	(16,137)	34,168
Unamortized bond premiums and discounts	10,291	10,286	(1,599)	18,978
Capital leases	24,055	87	(733)	23,409
Total	\$ 376,133	\$ 102,223	\$ (122,612)	\$ 355,744

County Spending

This information was taken from the statements of revenues, expenditures, and changes in fund balances for the governmental funds and proprietary funds (Sanitary Engineer and Parking Facilities) as presented in the County's 2014 CAFR. Proprietary funds are for business-like activities that charge for services provided to the public to recover the cost of those services provided. The amount shown for the Board of Commissioners includes debt service.

(Amounts in 000's)



The "Dollars Out..." section of this report shows how monies have been spent by functional area. However, County government is organized into individual offices, commissions, boards, agencies and courts to deliver the functional services to County residents. This chart shows the expenses incurred by each County unit for 2014.

*Other Agencies include Animal Care & Control, General Services, Veterans Service Commission, Emergency Management & Homeland Security, Human Resources, Municipal Court & Municipal Court Clerk, Court of Appeals, and the Law Library.

County Government Working For You

County Agencies, Boards, Offices

ADAMH Board	(614) 224-1057
Animal Care & Control	(614) 525-4385
Auditor	(614) 525-3200
Board of Commissioners	(614) 525-3322
Board of Elections	(614) 525-3100
Child Support Enforcement	(614) 525-3275
Children Services	(614) 275-2571
Clerk of Courts	(614) 525-3600
Coroner	(614) 525-5290
Data Center	(614) 525-3208
Developmental Disabilities	(614) 475-6440
Economic Development & Planning	(614) 525-3095
Emergency Management	(614) 794-0213
Engineer	(614) 525-3030
Fleet Management	(614) 525-3412
Homeland Security & Justice Programs	(614) 525-5577
Human Resources	(614) 525-6224
Job & Family Services	(614) 233-2000
Law Library	(614) 525-4971
Municipal Court Clerk	(614) 645-8006
Office on Aging	(614) 525-5230
Prosecuting Attorney	(614) 525-3555
Public Defender	(614) 525-3194
Public Facilities Management	(614) 525-3800
Purchasing	(614) 525-3750
Recorder	(614) 525-3930
Sanitary Engineer	(614) 525-3940
Sheriff	(614) 525-3360
Treasurer	(614) 525-3438
Veterans Service Commission	(614) 525-2500

Elected Officials as of December 31, 2014

Auditor	Clarence E. Mingo, II
Board of Commissioners	Paula Brooks Marilyn Brown John O'Grady
Clerk of Courts	Maryellen O'Shaughnessy
Coroner	Anahi M. Ortiz, M.D.
Engineer	Dean C. Ringle, P.E., P.S.
Prosecuting Attorney	Ron O'Brien
Recorder	Terry J. Brown
Sheriff	Zach Scott
Treasurer	Edward Leonard
Court of Appeals Tenth District (614) 525-3580	Susan Brown Jennifer Brunner John A. Connor Julia L. Dorrian William A. Klatt Lisa L. Sadler Betsy Schuster G. Gary Tyack
Common Pleas Court General Division (614) 525-3454	Laurel A. Beatty Kimberly J. Brown David E. Cain Kimberly Cocroft David W. Fais Richard A. Frye Daniel T. Hogan Michael J. Holbrook Timothy S. Horton Julie M. Lynch Stephen L. McIntosh Colleen O'Donnell Guy L. Reece II Charles A. Schneider Mark Serrott Patrick E. Sheeran Richard S. Sheward
Common Pleas Court Domestic Relations/ Juvenile Division (614) 525-6320	James W. Brown Kim A. Browne Elizabeth Gill Terri Jamison Dana S. Priebe
Common Pleas Court Probate Division (614) 525-3894	Robert G. Montgomery



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