

# **FRANKLIN COUNTY, OHIO**

## **Annual Financial Report**



**For the year ended December 31, 2005**  
**Joseph W. Testa, Auditor**

## About the Cover – *The Nature of Franklin County*

---

### **Battelle Darby Creek Metro Park**

Purple and grey-headed coneflowers bloom at Battelle Darby Creek in late summer.

*Photo by Mac Albin*

### **Indian Run**

The upper falls at Indian Run in Dublin. The new pedestrian bridge, built as part of a nature trail through the park, can be seen in the background.

*Photo courtesy of David Ball, City of Dublin*

### **Gantz Park**

A professionally landscaped herb garden and a renovated barn are the focal points at Gantz Park. This 27-acre facility features active and passive pursuits for visitors of all ages, and is operated by the City of Grove City.

*Photo courtesy of Grove City Community Relations Office*

### **Everal Barn at Heritage Park in Westerville**

Everal Barn and Homestead, located at 60 N. Cleveland Avenue in Heritage Park, are two Westerville focal points and are listed in the National Register of Historic Places. These beautifully restored facilities are popular places to hold weddings, meetings, receptions and social affairs.

*Photo by Scott McAfee, City of Westerville Community Affairs Coordinator*

### **Franklin County Metro Parks**

A great egret searches for food at one of the many wetlands at Metro Parks.

*Photo by Kim Graham*

### **Big Darby Creek**

One of Ohio's most colorful fish, the rainbow darter, can be found in the shallow riffles at Big Darby Creek.

*Photo by Mac Albin*

### **Highbanks Metro Park**

Highbanks Metro Park features more than ten miles of trails through lush woods and fields.

*Photo by Eugene Barnes*

### **Blacklick Creek in Civic Park in Reynoldsburg**

Blacklick Creek is the main body of water that runs the entire length of Reynoldsburg from north to south. It runs through Civic Park, John F Kennedy Park, Huber Park and Blacklick Woods.

*Photo by Paul Walsh, Director of the City of Reynoldsburg Parks & Recreations Department*

### **Woodmark Woods**

A mayapple in bloom at Woodmark Woods in Gahanna, Ohio.

*Photo courtesy of the Gahanna Parks and Recreation Department*

## ***Citizens of Franklin County:***

In today's busy world, we face a steady stream of facts, figures and statistics. Sorting through this information, deciding what is important to us, and then putting that information to good use can sometimes be a difficult task. As Franklin County's Chief Fiscal Officer, I remain committed to providing you with ready access to reliable information. This publication 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, 2005, presents an overview of the County's finances and a description of its debt. The PAFR focuses on governmental activities, supported principally by taxes and inter-governmental revenues, 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 this PAFR has been derived from the 2005 and 2004 CAFRs, which were audited by the Ohio Auditor of State, with both receiving unqualified 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 visit our website at [www.franklincountyauditor.com](http://www.franklincountyauditor.com), where you will find a full version of the CAFR, PAFR and a wide array of county data, forms and applications. To obtain a copy of the CAFR on CD or in printed form, contact the Franklin County Auditor's Office, Fiscal Services Division at (614) 462-7346, or write us: 373 South High Street, 21<sup>st</sup> Floor, Columbus, Ohio 43215. You can 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.

I wish to commend the Fiscal Services staff for continuing the tradition of excellence in financial reporting, which has garnered Franklin County awards from the Government Finance Officers Association for both the CAFR and PAFR in recent years.



Sincerely,

A handwritten signature in black ink that reads "Joseph W. Testa". The signature is written in a cursive, flowing style.

Joseph W. Testa  
Franklin County Auditor  
E-mail: [joe\\_testa@franklincountyohio.gov](mailto:joe_testa@franklincountyohio.gov)

# **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, 2004. 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.*

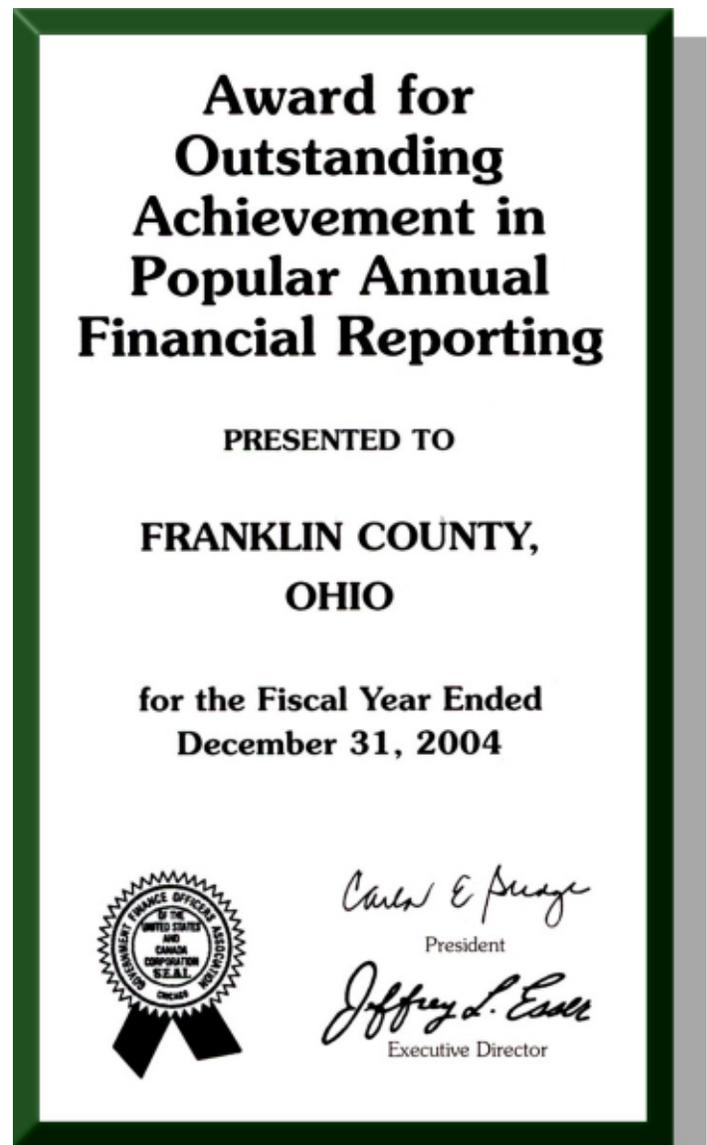
*In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.*

*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 ten consecutive years (fiscal years ended 1995-2004). 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 2004, from which information on pages 3, 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 22 consecutive years (fiscal years ended 1983-2004). 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.*

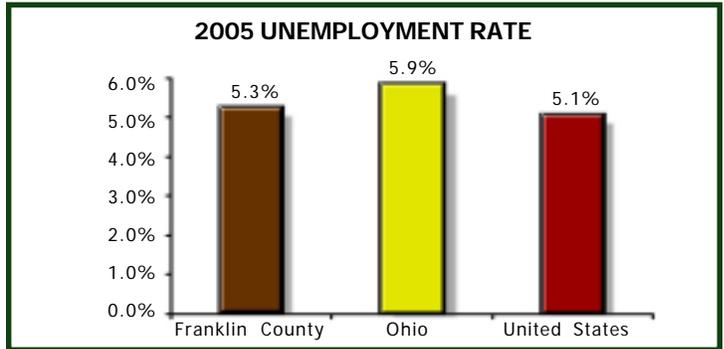


# Economic Outlook & Benchmarks

The 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. Central Ohio's economy is broad-based. The County's largest employers represent government, education, retail trade, finance and health care.



The diversity of business sectors helps the region weather the economic fluctuations. Central Ohio has experienced slower economic growth recently which appears to have improved somewhat in 2005. The County's average unemployment rate decreased slightly from 5.4% in 2004 to 5.3% in 2005. The County's unemployment rate continued to be below the state and national averages.



A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2003 educational attainment data published by the U.S. Census Bureau, 34.6% of those age 25 and older have completed four or more years of college, and another 54.1% have graduated from high school.

The total value of new construction was \$1.8 billion in 2005, with \$1.2 billion in agricultural/residential and \$601 million in commercial/industrial construction. In comparison, 2004 total new construction was \$1.5 billion, with \$1.06 billion in agricultural/residential and \$436 million in commercial/industrial. Overall, property continues to appreciate in value. The appraisal cycle is six years with an update performed at the mid-point. As a result of the 2005 sexennial revaluation, real estate values increased an average of 21.5% over 2002 figures.

## COUNTY COMPARISONS

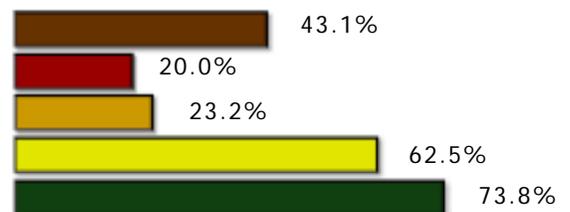
One way of evaluating a government's performance is to benchmark it against its peers. The following charts compare key ratios for five of Ohio's metropolitan counties. The data used for calculations were taken from each county's most recently available CAFR, focusing on governmental activities as reported in the government-wide statement of net assets and statement of activities.

### STATISTICS

COUNTY	COUNTY SEAT	POPULATION
Franklin	Columbus	1,131,895
Cuyahoga	Cleveland	1,351,009
Hamilton	Cincinnati	845,303
Montgomery	Dayton	550,063
Lucas	Toledo	451,700

### RESTRICTED AND UNRESTRICTED NET ASSETS 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.



# County's Financial Position

The County's financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (**governmental activities**) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (**business-type activities**) and from certain organizations for which the County is financially accountable (**component units**). This report contains only information related to the County's governmental activities. Please refer to the County's 2005 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.

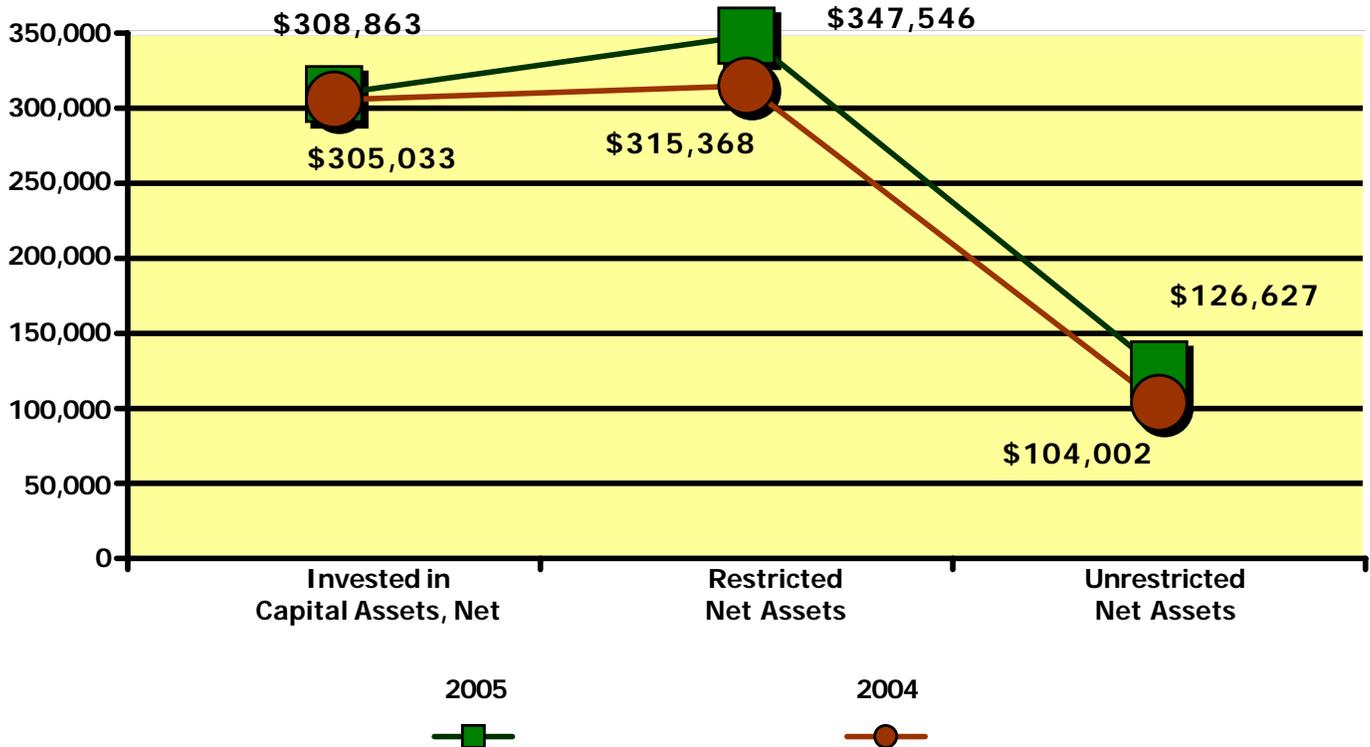
**LIABILITIES** place a financial burden on the County. **Unearned revenue** represents property taxes levied to finance 2006 operations, and grants received before eligibility requirements have been met. **Long-term debt** represents bonds and notes that are being repaid over a period of years as well as payments under capital leases. **Other long-term liabilities** include compensated absences and workers' compensation.

## Net Assets Governmental Activities (Amounts in 000's)

	<u>2005</u>	<u>2004</u>
Cash and investments	\$ 387,435	\$ 374,373
Property taxes receivable, net	365,384	338,122
Other assets	244,118	217,455
Capital assets, net	<u>430,882</u>	<u>418,223</u>
Total assets	<u>1,427,819</u>	<u>1,348,173</u>
Accounts payable and other liabilities	94,197	107,203
Unearned revenue	372,692	344,151
Long-term debt	137,640	130,830
Other long-term liabilities	<u>40,254</u>	<u>41,586</u>
Total liabilities	<u>644,783</u>	<u>623,770</u>
Invested in capital assets, net of related debt	308,863	305,033
Restricted	347,546	315,368
Unrestricted	<u>126,627</u>	<u>104,002</u>
Total net assets	<u>\$ 783,036</u>	<u>\$ 724,403</u>

# Financial Analysis

(Amounts in 000's)



**NET ASSETS** represent the difference between assets and liabilities. *Invested 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 assets are reported as **restricted** when there are limitations imposed on their 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. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. **Unrestricted net assets** may be used to meet the County's ongoing obligations to citizens, employees and creditors.

When reviewed over time, net assets may serve as a useful indicator of the County's financial position. The County's assets exceeded its liabilities by \$783.0 million in governmental activities at the close of 2005. Compared with 2004, net assets increased by \$58.6 million or 8.1%.

**Invested in capital assets, net of related debt** A large portion of the net assets (\$308.9 million or 39.4%) 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.

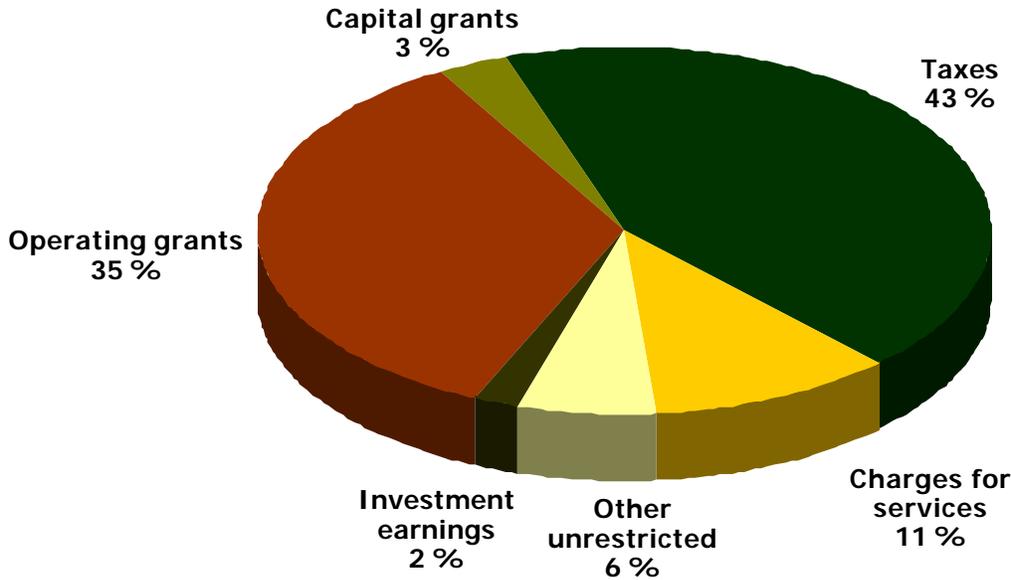
**Restricted net assets** An additional portion of the net assets (\$347.5 million or 44.4%) represents resources that are subject to external or legal restrictions on how they may be used. There was an increase of \$32.2 million in restricted net assets due primarily to increased intergovernmental revenues and reduced expenses in the health function. Another factor is higher collection of property taxes because of a new Children Services tax levy. See pages 6, 7 and 9 for more information.

**Unrestricted net assets** The remaining balance of net assets (\$126.6 million or 16.2%) 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 2005 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 table summarizes revenues by source, and shows the increases (decreases) in relation to the prior year.

## Revenues - Governmental Activities \$1,020,588,000



(Amounts in 000's)			
REVENUES	2005 ACTUAL	\$ CHANGE FROM 2004	% CHANGE FROM 2004
Taxes	\$ 443,877	\$ 44,597	11.2 %
Operating grants	357,331	24,427	7.3 %
Charges for services	111,617	9,773	9.6 %
Investment earnings	18,025	6,519	56.7 %
Capital grants	26,232	17,288	193.3 %
Unrestricted grants and other revenue	63,506	(2,852)	(4.3) %
	<u>\$ 1,020,588</u>	<u>\$ 99,752</u>	10.8 %

**Operating grants** increased by \$24.4 million, mostly as a result of an increase in funding from the state and federal governments for health programs administered by ADAMH Board and MR&DD. This increase is attributable to timing of payments to providers and the effect on revenue recognition.

**Capital grants** totaling \$12.3 million were received for the purchase of new electronic voting machines to meet the Secretary of State's requirement of one voting machine for every 175 registered voters.

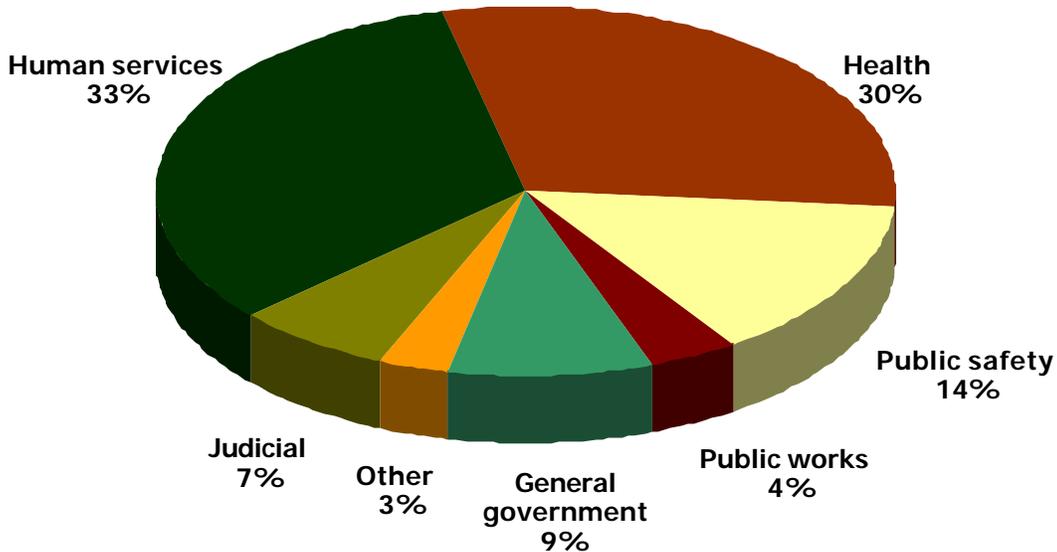
Please refer to the "Taxes" section on page 9 for information about **sales tax** and **property taxes**.

**Charges for services** include fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. In 2004, the Auditor declared a surplus in the Real Estate Assessment fund. Rather than collecting \$8.8 million in fees, the money was refunded as unplanned tax revenue to local government agencies and schools, proportionate to their tax collection. No similar event occurred in 2005.

# Dollars Out...

The expenses shown are those of the County's governmental activities. Expenses are recorded when the liability is incurred. The pie chart depicts expenses by function as a percent of total expenses for the year ended December 31, 2005. Those functions that individually represent less than four 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 \$961,986,000



(Amounts in 000's)			
EXPENSES	2005 ACTUAL	\$ CHANGE FROM 2004	% CHANGE FROM 2004
Human services	\$ 317,211	\$ 5,264	1.7 %
Health	291,569	(16,527)	(5.4) %
Public safety	130,197	2,740	2.2 %
General government	89,376	(2,860)	(3.1) %
Judicial	64,428	580	0.9 %
Public works	41,313	286	0.7 %
Other	27,892	536	1.9 %
	<u>\$ 961,986</u>	<u>\$ (9,981)</u>	(1.0) %

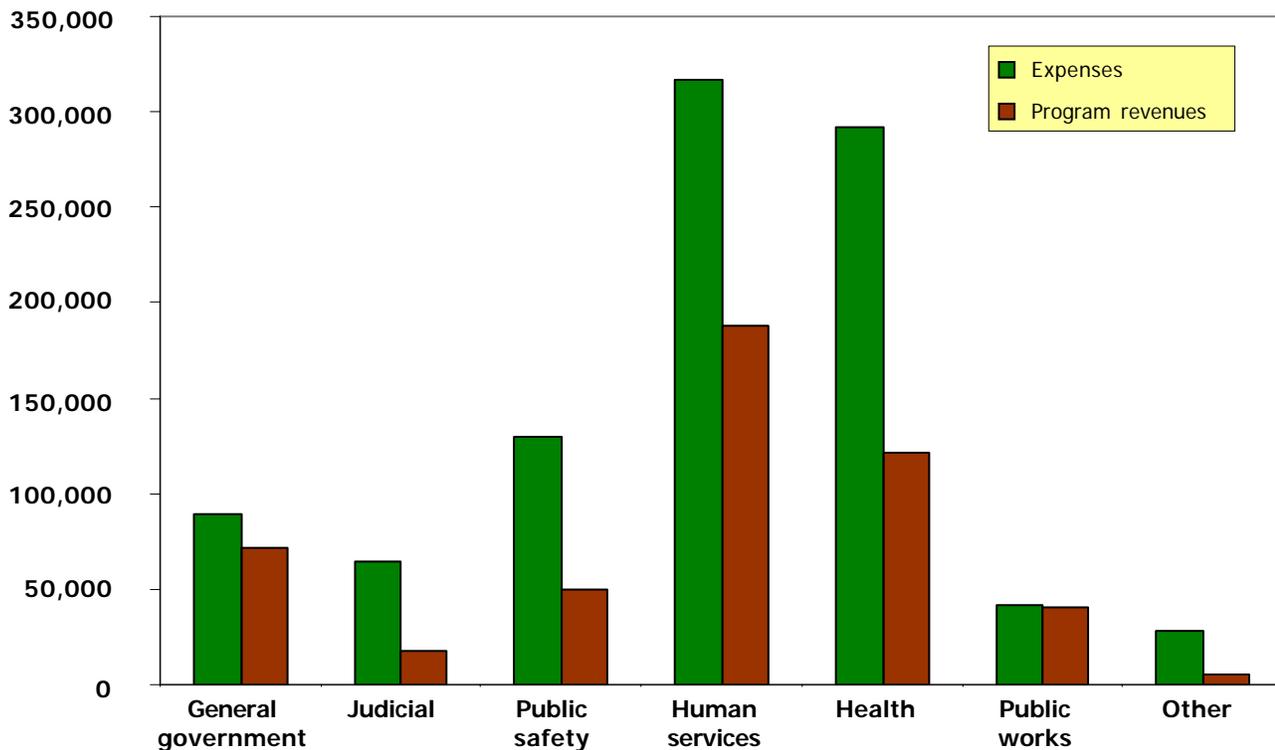
In an effort to control spending, the Board of County Commissioners asked all agencies to reduce their 2005 budget by three percent from 2004 spending levels. Most agencies complied, and the results are evident in the table above. Overall, expenses decreased almost \$10.0 million. Current year revenues were sufficient to cover the expenses.

Expenses for the health function showed the most significant change, decreasing by \$16.5 million. Board of MR&DD spending decreased by \$7.3 million primarily related to active treatment services provided to clients who are in residential care. The ADAMH Board's expenses decreased by \$6.9 million due to timing of payments to providers.

# County Programs

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 to be used for specific purposes. During 2005, the County recorded \$357.3 million in operating grants and \$26.2 million in capital grants; combined, this is 37.6% of total governmental revenues. The major recipients of operating grants were Public Assistance (\$114.9 million), the Children Services Board (\$57.0 million), the Alcohol Drug and Mental Health (ADAMH) Board (\$72.4 million) and the Board of Mental Retardation and Developmental Disabilities (MR&DD) (\$43.2 million).

Direct charges to users of governmental services, another type of program revenue, made up \$111.6 million or 10.9% of total governmental revenues.

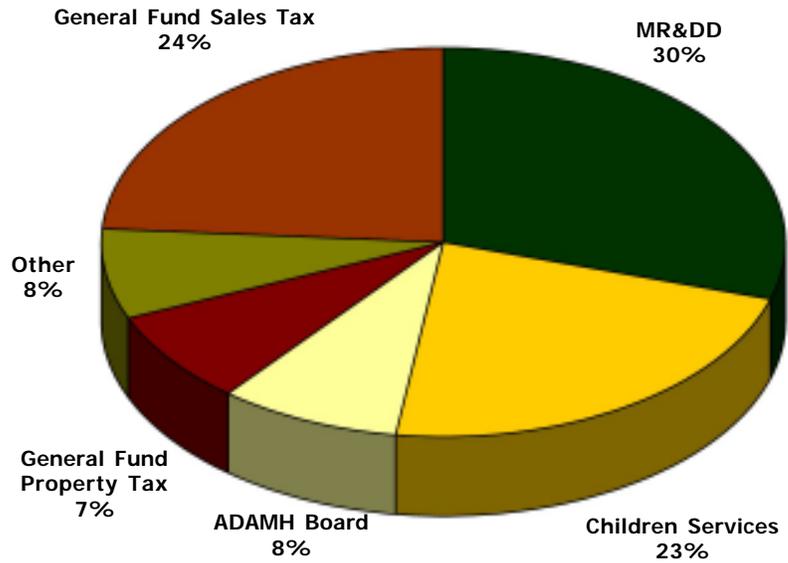
The general government function represents activities related to the governing body as well as activities that directly support other programs that serve the County's residents. In 2005, these expenses decreased by \$2.9 million. Certain 2004 expenses were unique, causing unusually higher spending that was not repeated in 2005, such as \$5.0 million related to the reappraisal of real property county-wide and \$1.5 million related to the operation of the November 2004 general election.

The human services program, primarily the Children Services Board and Public Assistance, accounted for \$317.2 million or 33.0% of total governmental expenses. The next largest program was health, which includes the Board of MR&DD and the ADAMH Board, accounting for \$291.6 million or 30.3% of the total expenses for governmental activities.

# Taxes

During 2005, the General Fund and County agencies received \$443.9 million in tax revenue. 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.

Real property, tangible personal property and public utility tax revenues account for \$338.0 million or 33.1% of total revenues for governmental activities. Property tax revenues increased by \$24.4 million or 7.8%. 2005 was the first year of collection of a 1.9 mill ten-year property tax levy for Children Services, approved by voters in 2004. Property tax revenue for Children Services increased from \$76.7 million in 2004 to \$100.6 million in 2005.



Another major component of general revenues is sales tax, which totaled \$105.9 million or 10.4% of total governmental revenues. During 2005, the Board of Commissioners approved a half cent increase in the sales tax rate. Since October 1, 2005, the 6.75% sales tax collected by the State on the sales made in Franklin County has been split as follows: 5.50% for the State of Ohio; 1.00% for the County's General Fund; and 0.25% for the Central Ohio Transit Authority (COTA). Sales taxes increased by \$20.2 million or 23.5% from 2004 primarily due to the rate increase.

Real estate taxes help finance your school district, your city, village or township, your public library, your parks and zoo, and various County services. In the example below, if your home or business has an appraised value of \$100,000 located in the City of Columbus and the Columbus City School District, this is how the taxes were distributed in 2005.

## REAL ESTATE TAXES ON A \$100,000 OWNER-OCCUPIED HOME OR A BUSINESS

*City of Columbus / Columbus School District*



TAX RECIPIENT	HOME	BUSINESS
Columbus City Schools	\$ 959.84	\$ 1,567.04
Board of MR&DD	139.88	206.73
Children Services	111.25	156.17
City of Columbus	96.16	109.90
ADAMH Board	39.16	61.98
County General Fund	45.02	51.45
Columbus Metropolitan Library	23.04	40.98
Office on Aging	19.40	27.24
Zoological Park	19.59	25.23
Metro Parks	12.77	19.04
<b>Total</b>	<b>\$ 1,466.11</b>	<b>\$ 2,265.76</b>

# Major Initiatives



The Auditor's Office continued to incorporate technology in providing services to local residents. The Auditor was the first in Ohio to offer an online version of a Personal Property Tax education program geared toward tax practitioners, legal professionals and others who handle business tax filings. Those completing the online courses were eligible to receive Continuing Professional Education (CPE) or Continuing Legal Education (CLE) credit. The Auditor also launched

a "Dog E-Bulletin Board" for the posting of lost and found dogs to aid in reuniting pets and their owners.

The County has made alternative, cleaner-burning fuel a priority in the procurement of vehicles. Four new vans that operate on compressed natural gas were purchased for the Department of Animal Care and Control. The Engineer began to retrofit cars and trucks to run on compressed natural gas or biodiesel fuel. In addition, the Board of Mental Retardation and Developmental Disabilities received funding to install particulate filters on 80 buses and to assist in purchasing cleaner-burning fuel.



The Water Quality Partnership addresses health concerns caused by raw or inadequately treated sewage entering streams and waterways, and affecting the drinking water. This program is replacing aging septic and aeration systems in various unincorporated parts of the County. Shallow wells run the risk of contamination if the old systems fail, also posing an environmental and health hazard. Since the program's inception in January 2004, almost 600 homes and businesses have benefited.

The Juvenile Court implemented a new drug court to provide treatment and support to juveniles who have previously failed to complete drug treatment programs. A referral from a judge or magistrate is needed for admission to the program. Teens new to the program attend drug court every week where they report on their behavior to the court magistrate, prosecuting and defense attorneys, caseworkers and probation officers. Through the regular court appearances, the youths are held accountable for their actions. They also attend counseling sessions at a drug and alcohol rehabilitation center at least twice a week.

Citing a 35% increase in requests for aid, the Veterans Service Commission received \$700,000 in supplemental appropriations to its \$1.3 million budget for grants. This money was used to provide emergency financial assistance to older veterans, those just returning from duty and the families of those who are currently deployed.



The Hall of Justice requires major renovation to address electrical, plumbing and HVAC system needs, the lack of fire sprinklers, and removal of asbestos. The building also lacks adequate space for future growth of the courts. The decision has been made to build a new court building. In 2005, the Commissioners paid \$10.9 million for land on Mound Street between High and Front Streets to be used for this project. The design and construction phase is expected to begin in 2006. The County plans to issue debt in 2006 to finance this project. Once vacated, the Hall of Justice will be rehabilitated and remodeled.

The Commissioners have announced their intention to construct a new baseball stadium to replace Cooper Stadium. In 2006, the Commissioners purchased several parcels of land in the Arena District to serve as the site.

Franklin County has experienced significant growth in the past 30 years, both in population and in tax base. However, recent economic conditions have created a gap between resources and expenditures that has been bridged by tapping into cash reserves. The County's elected and appointed officials have made a concerted effort to contain costs. By majority vote in 2005, the Commissioners also adopted two measures to increase revenue. The sales tax rate was increased by ½ percent, effective October 1, 2005. A tax on conveyance of real property and transfer of manufactured homes became effective in January, 2006. It is expected that the combination of these actions will enable the County to regain structural balance in the annual budget and replenish cash reserves.

# Long-term Activity

**Capital assets** The investment in capital assets, net of accumulated depreciation, for governmental activities at December 31, 2005, is shown below:



	(Amounts in 000's)	
	<u>2005</u>	<u>2004</u>
Land	\$ 38,664	\$ 26,258
Buildings and improvements	216,856	211,418
Infrastructure	139,537	137,781
Machinery and equipment	21,782	22,490
Construction in progress	14,043	20,276
	<u>\$ 430,882</u>	<u>\$ 418,223</u>

During 2005, major capital projects involved land and building purchases, and road and bridge construction. The Commissioners purchased land at a cost of \$10.9 million to serve as the site of a new court building. \$11.1 million was spent for the purchase of Children Services' building and grounds. The buildings and salt barn at the new Engineer complex on the west side of the County are valued at \$4.8 million. \$5.4 million was spent on bridge and road construction. The debt related to capital assets was reduced by \$9.3 million through 2005 payments.

**Long-term debt** Both Standard & Poor's Corporation and Moody's Investor Services, Inc. have given Franklin County a "triple-A" credit rating, the highest rating possible. The County is one of only a few in the nation to have this rating. The County is within all its legal debt limitations. All the County's debt is unvoted. As of December 31, 2005, the County's non-exempt debt was \$90.2 million. The County's total debt limit was \$702.7 million, leaving a borrowing capacity of \$612.5 million. Unvoted, non-exempt debt is limited to 1% of total assessed property value. For 2005, that limit was \$281.7 million, leaving a borrowing capacity of \$191.5 million. The aggregate amount of the County's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. At year-end, the County's total net bonded debt amounted to less than 0.5% of the total assessed value of all property within the County.

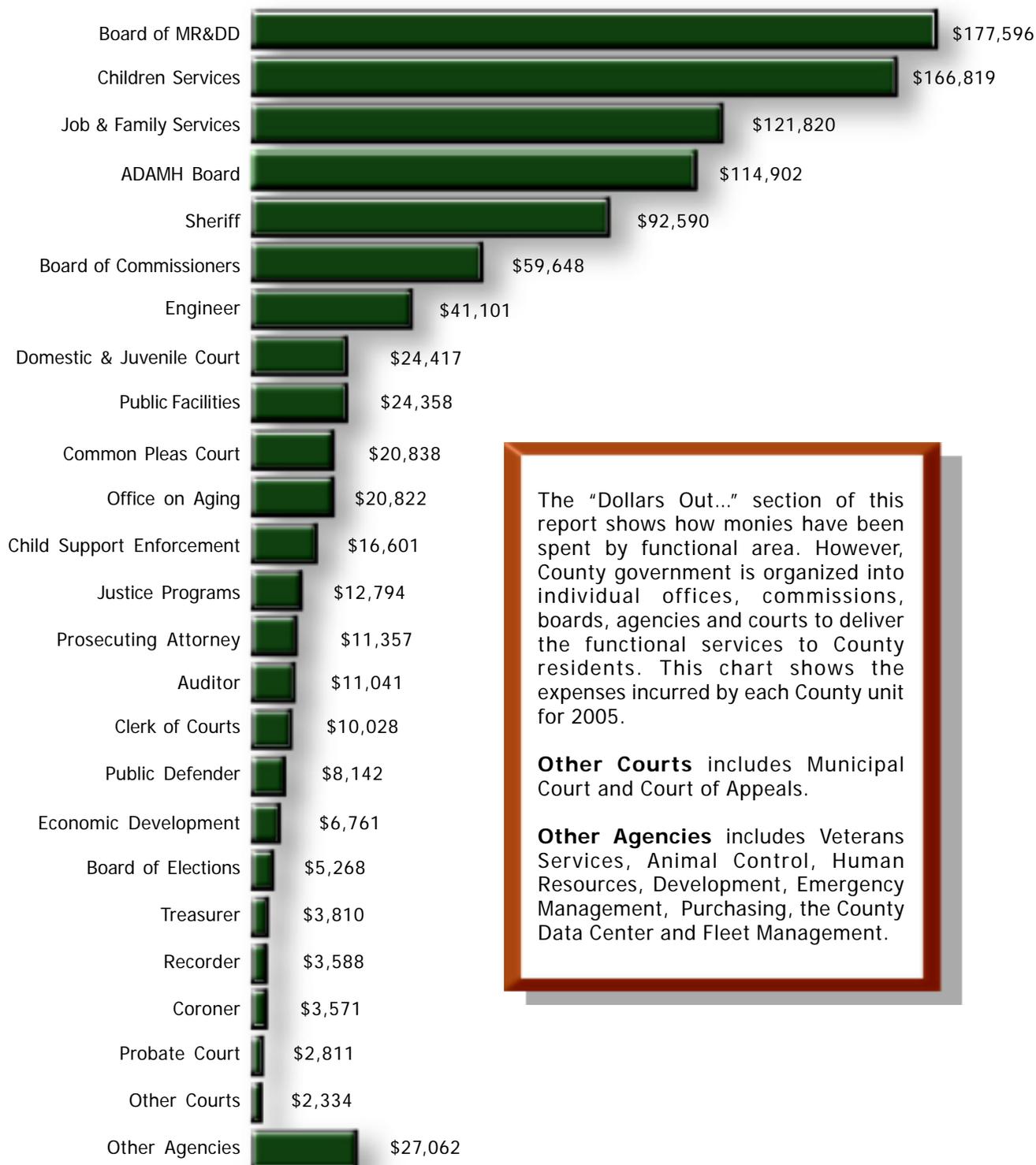
The County's triple-A rating and debt capacity position it well for future financings to pay for building construction and capital improvements. The table below shows the changes in long-term debt serviced by governmental activities.

	(Amounts in 000's)			
	<u>Outstanding 12/31/2004</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2005</u>
General obligation bonds and notes:				
Mental Health Building	\$ 210	\$ -	\$ (35)	\$ 175
Jail Renovation	5,445	-	(5,100)	345
Veterans Memorial Improvement	6,175	-	(5,780)	395
Series 1993 Refunding	41,880	-	-	41,880
Series 2003 Refunding	49,655	-	(4,980)	44,675
Road Improvements	-	5,000	-	5,000
Children Services Building	-	10,895	-	10,895
Series 2005 Refunding	-	10,000	-	10,000
OPWC loans	2,912	-	(898)	2,014
	<u>106,277</u>	<u>25,895</u>	<u>(16,793)</u>	<u>115,379</u>
Bonds supported by lease revenues:				
Hall of Justice Addition	870	-	(870)	-
Maryhaven Facility	3,430	-	(3,020)	410
Series 2005 Refunding	-	2,765	-	2,765
	<u>4,300</u>	<u>2,765</u>	<u>(3,890)</u>	<u>3,175</u>
Bonds serviced by others:				
Solid Waste Facility	15,255	-	(13,445)	1,810
Rickenbacker Port Authority	1,640	-	(820)	820
Series 2005 Refunding	-	12,320	-	12,320
	<u>16,895</u>	<u>12,320</u>	<u>(14,265)</u>	<u>14,950</u>
Other debt-related expenses:				
Unamortized bond premiums	3,261	2,553	(369)	5,445
Unamortized deferred charges	(947)	(1,205)	107	(2,045)
Capital leases	1,044	347	(655)	736
	<u>\$ 130,830</u>	<u>\$ 42,675</u>	<u>\$ (35,865)</u>	<u>\$ 137,640</u>

# County Spending

This information was taken from the statements of revenues, expenditures, and changes in fund balances for the governmental funds as presented in the County's 2005 CAFR.

(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 2005.

**Other Courts** includes Municipal Court and Court of Appeals.

**Other Agencies** includes Veterans Services, Animal Control, Human Resources, Development, Emergency Management, Purchasing, the County Data Center and Fleet Management.

# County Government Working For You

## COUNTY AGENCIES, BOARDS, OFFICES

<b>ADAMH Board</b>	614/224-1057
<b>Office on Aging</b>	614/462-5230
<b>Animal Control</b>	614/462-4360
<b>Auditor</b>	614/462-7399
<b>Board of Commissioners</b>	614/462-3322
<b>Board of Elections</b>	614/462-3100
<b>Child Support Enforcement</b>	614/462-3275
<b>Children Services</b>	614/275-2571
<b>Clerk of Courts</b>	614/462-3600
<b>Coroner</b>	614/462-5290
<b>Data Center</b>	614/462-3208
<b>Economic Development</b>	614/462-3095
<b>Emergency Management</b>	614/794-0213
<b>Engineer</b>	614/462-3030
<b>Fleet Management</b>	614/462-3412
<b>Human Resources</b>	614/462-6224
<b>Job &amp; Family Services</b>	614/462-4000
<b>Justice Programs</b>	614/462-5577
<b>Board of MR&amp;DD</b>	614/475-6440
<b>Prosecuting Attorney</b>	614/462-3555
<b>Public Defender</b>	614/719-8877
<b>Public Facilities</b>	614/462-3800
<b>Purchasing</b>	614/462-3750
<b>Recorder</b>	614/462-3930
<b>Sanitary Engineer</b>	614/462-3940
<b>Sheriff</b>	614/462-3360
<b>Treasurer</b>	614/462-3438
<b>Veterans Service Commission</b>	614/462-2500

## ELECTED OFFICIALS

(as of December 31, 2005)

<b>Auditor</b>	Joseph W. Testa
<b>Board of Commissioners</b>	Paula Brooks Mary Jo Kilroy Dewey R. Stokes
<b>Clerk of Courts</b>	John O'Grady
<b>Coroner</b>	Bradley J. Lewis, M.D.
<b>Engineer</b>	Dean C. Ringle, P.E., P.S.
<b>Prosecuting Attorney</b>	Ron O'Brien
<b>Recorder</b>	Robert G. Montgomery
<b>Sheriff</b>	Jim Karnes
<b>Treasurer</b>	Richard Cordray
<b>Court of Appeals Tenth District 614/462-3580</b>	Susan Brown Peggy Bryant Judith L. French William A. Klatt Patrick M. McGrath Charles R. Petree Lisa L. Sadler Alan C. Travis
<b>Common Pleas Court General Division 614/462-3452</b>	John F. Bender John P. Bessey Eric S. Brown David E. Cain John A. Connor Dale A. Crawford David W. Fais Richard A. Frye Daniel T. Hogan Michael J. Holbrook Julie M. Lynch Gregory S. Peterson Beverly Y. Pfeiffer Guy L. Reece II Charles A. Schneider Patrick E. Sheeran Richard S. Sheward
<b>Common Pleas Court Domestic Relations/ Juvenile Division 614/462-6320</b>	Kim A. Browne Kay Lias Jim Mason Dana S. Preisse Carole Squire
<b>Common Pleas Court Probate Division 614/462-3894</b>	Lawrence A. Belskis



**Joseph W. Testa**  
**Franklin County Auditor**  
**373 South High Street - 21st Floor**  
**Columbus, Ohio 43215-6310**  
**614.462.7399**  
**[www.franklincountyauditor.com](http://www.franklincountyauditor.com)**