



Franklin County, Ohio



Annual Financial Report

For the Year Ended December 31, 2020





Genoa Park in the Fall

This photo features the fall foliage of Genoa Park looking North over Downtown Columbus. The park, located on the west bank of the Scioto River, is named after Genoa, Italy, which is one of Columbus' international sister cities. It features an amphitheater, a statue of Franklinton founder Lucas Sullivant, and several bronze "whimsical" deer sculptures. The Center of Science and Industry (COSI), an internationally renowned museum dedicated to science, is adjacent to Genoa Park. COSI was named best science museum in the country by *USA Today* in 2020.

Cover photo submitted by Nate Shipman

Nate has been an employee of the Franklin County Auditor's office since 2021 and serves as the Special Project Coordinator.



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Message from Auditor Stinziano

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 for the year ended December 31, 2020, presents an overview of the County's finances. The Popular Annual Financial Report focuses on governmental activities and is not as detailed as our Comprehensive Annual Financial Report. The Comprehensive Annual Financial Report 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 Popular Annual Financial Report has been derived from the 2019 and 2020 Comprehensive Annual Financial Reports, which were audited by the Ohio Auditor of State, with both receiving unmodified "clean" opinions. The schedules shown in the Popular Annual Financial Report 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 www.FranklinCountyAuditor.com, where you will find the Popular Annual Financial Report and Comprehensive Annual Financial Report 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 Popular Annual Financial Report or Comprehensive Annual Financial Report please visit the website. To obtain a copy 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. Questions regarding the Franklin County Auditor's Office and this report can be directed to Auditor Michael Stinziano, 373 S. High Street, 21st Floor, Columbus, Ohio 43215, auditorstinziano@franklincountyohio.gov, or 614-525-HOME (4663).

Sincerely,

A handwritten signature in blue ink that reads "Michael Stinziano". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Michael Stinziano
Franklin County Auditor

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, 2019. 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.

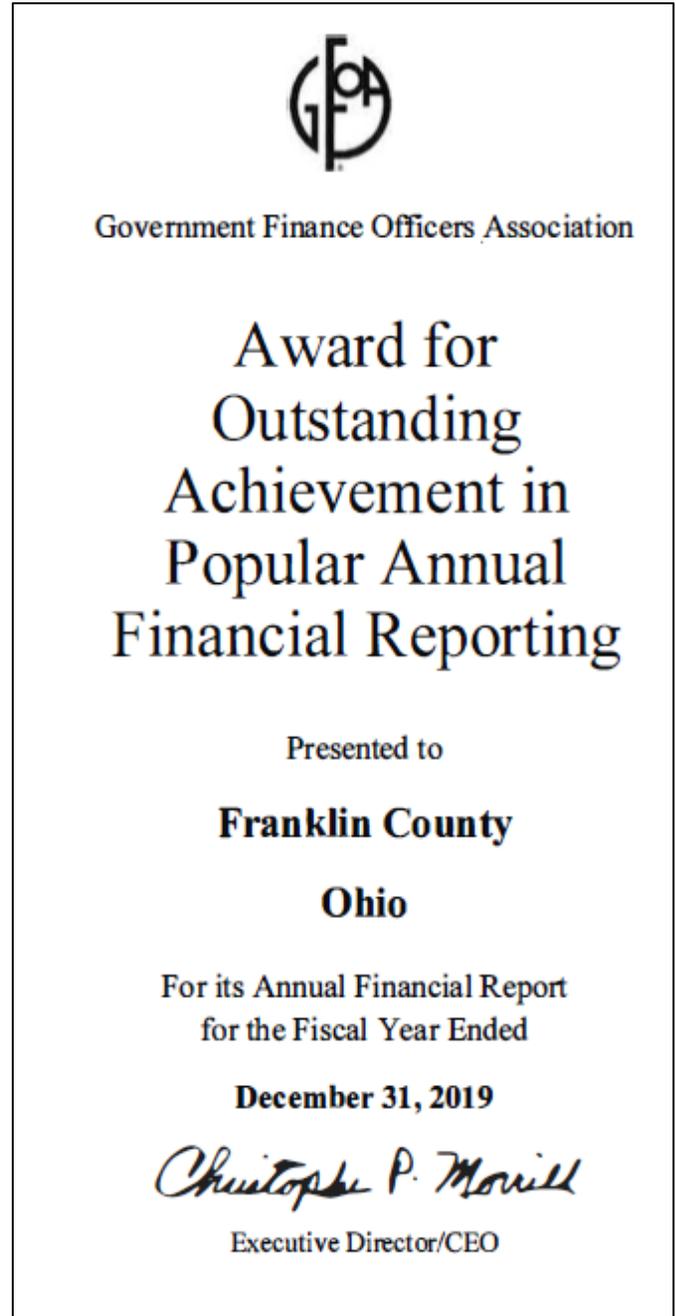
In order to receive an Award for Outstanding Achievement in Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

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 twenty-five years (fiscal years ended 1995-2019). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.

Franklin County's Comprehensive Annual Financial Report for the year ended 2019, from which information on pages 5, 6, 7, 8 and 12 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 Comprehensive Annual Financial Report 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-seven years (fiscal years ended 1983-2019). We believe our Comprehensive Annual Financial Report continues to conform to the Certificate of Achievement program requirements and we are submitting our Comprehensive Annual Financial Report for the current year to the GFOA.



Franklin County Fast Facts

Franklin County was established in 1803 and is named after Benjamin Franklin. It occupies an area of 544 square miles. Columbus, which boasts the largest population in the state, is its County seat.

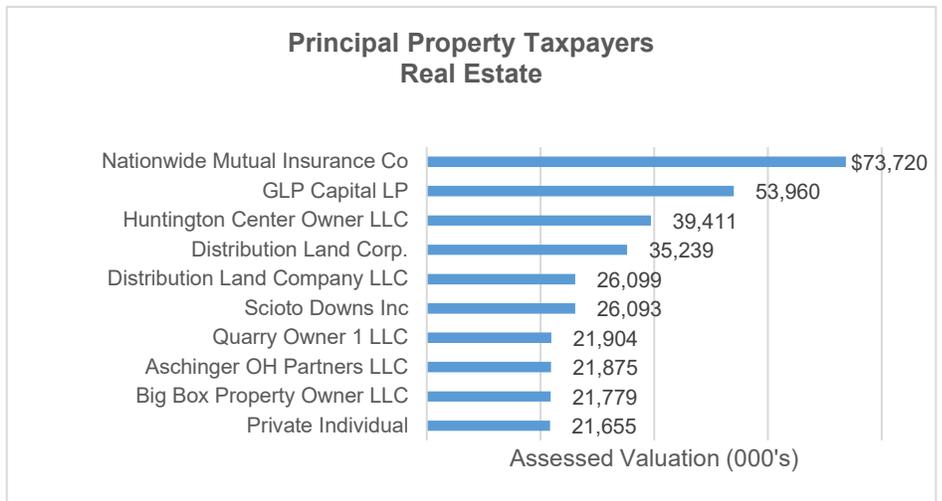
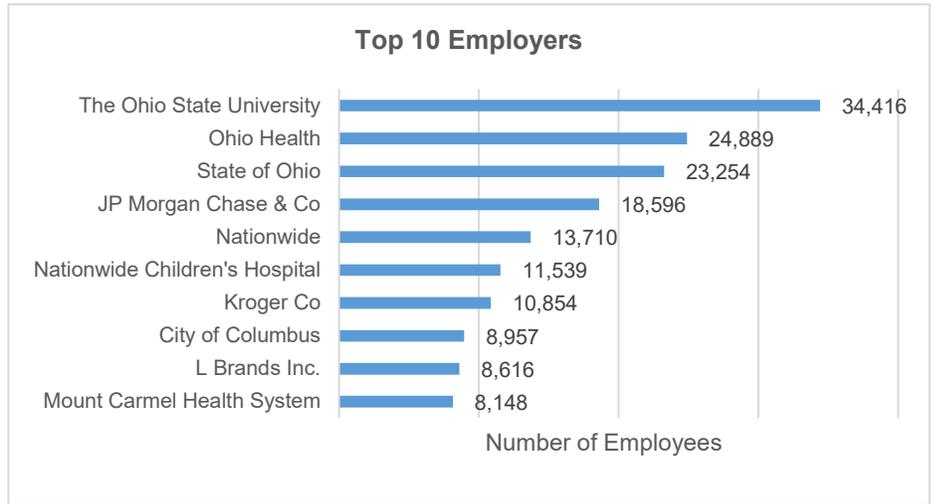
1,332,352
Population

\$53,595
Per Capita Income

34.3
Median Age

7.4%
Average
Unemployment Rate

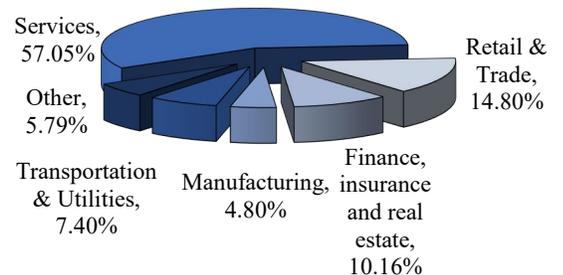
Sources:
Mid-Ohio Regional Planning
Commission
Woods & Poole Economics Inc.
Ohio Department of Job and
Family Services
Ohio Labor Market Information



**Assessed Value of Taxable Property
(000's omitted)**



Business Sectors

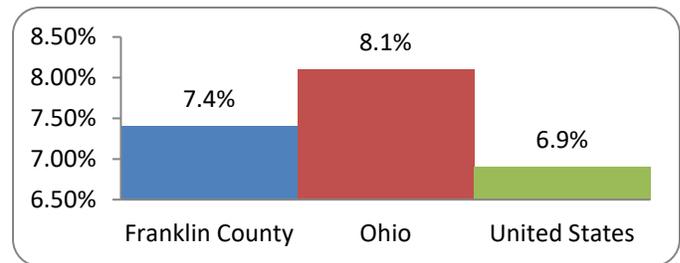


Economic Outlook & Benchmarks

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. 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 2020 average unemployment rate increased to 7.4 percent from 3.5 percent in 2020 as a result of the COVID-19 pandemic. The County's unemployment rate is below the state and above the national average.

2020 Unemployment Rate



Nationwide and Ohio Health have located their corporate headquarters and home offices in Franklin County. Other large employers include the Kroger Company, Limited Brands, Nationwide Children's Hospital, Mount Carmel Health Systems and JP Morgan Chase.

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2019 educational attainment data published by the U. S. Census Bureau (the most recent data available), 91.2 percent of County residents' ages 25 and older have graduated from high school, and 40.0 percent have completed four or more years of college.

The total value of new construction was \$1.212 billion in 2020. In comparison, 2019 total new construction was \$1.214 billion. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2017 resulted in an increase in real property values.

County Comparisons

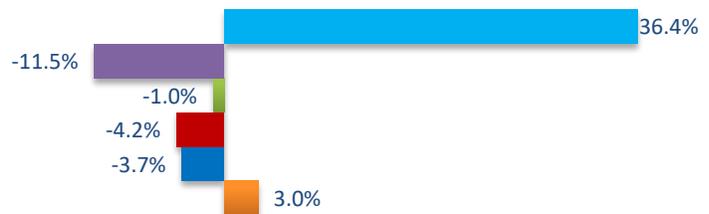
One way of evaluating a government's performance can be evaluated by benchmarking it against its peers. The following charts compare six Ohio metropolitan counties. The data used for calculations, were taken from recent county Annual Financial Reports, focusing on governmental activities as reported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

Statistics

County	Seat	Population
Franklin	Columbus	1,332,352
Cuyahoga	Cleveland	1,235,072
Hamilton	Cincinnati	817,473
Montgomery	Dayton	531,687
Lucas	Toledo	428,348
Summit	Akron	541,013

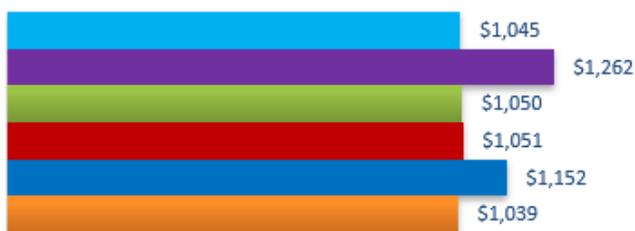
Net Position as a Percentage of Expenses

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 2020 Comprehensive Annual Financial Report 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 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 and consists primarily of pension.

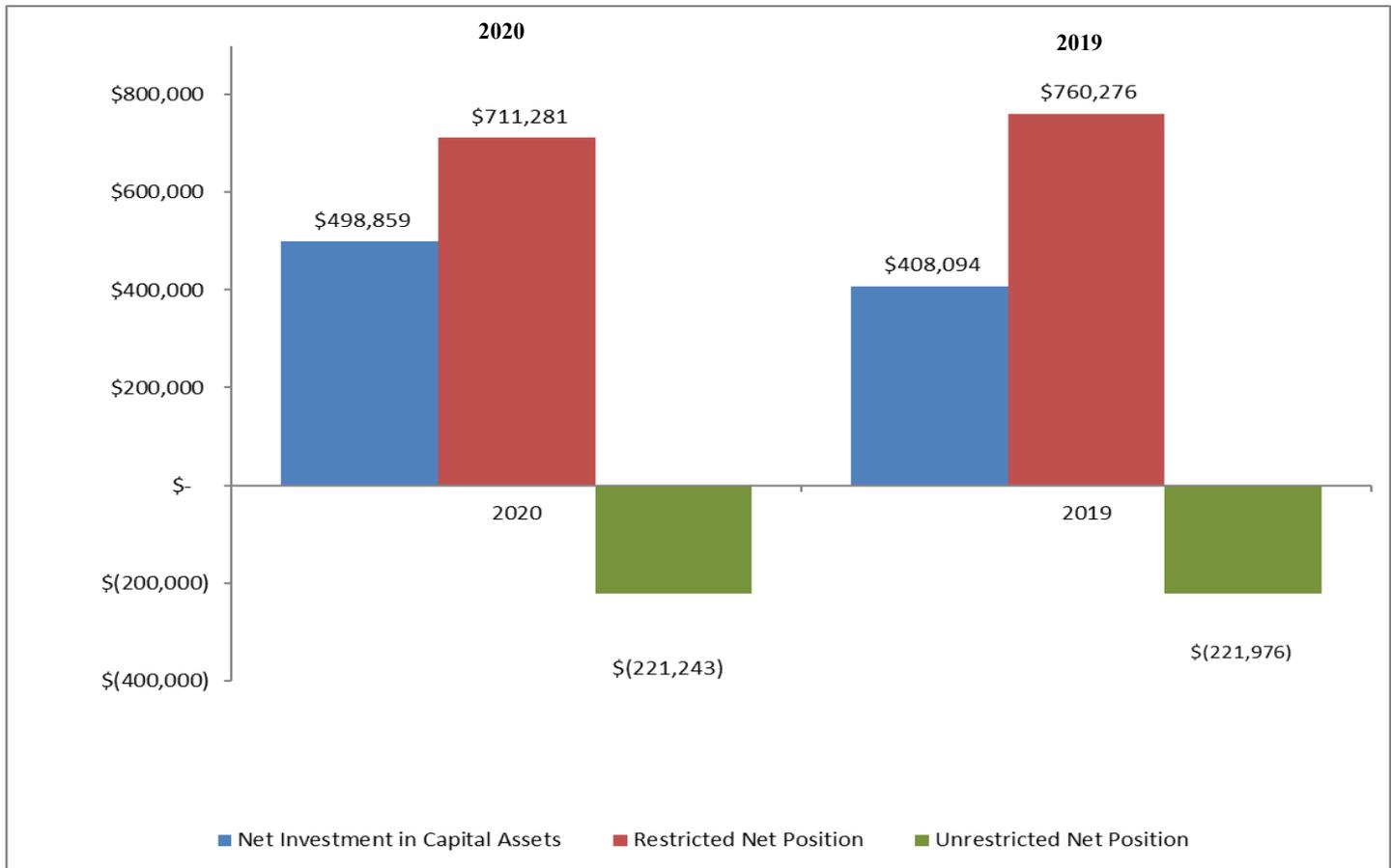
Liabilities place a financial burden on the County. Unearned revenue represents grants received before eligibility requirements have been met. Long-term debt represents bonds, notes and loans that are being repaid over a period of years as well as payments under capital leases. Other long-term liabilities 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 2021 operations).

Net Position Governmental Activities (Amounts in 000's)

	2020	2019	% Change
Cash and investments	\$ 1,313,704	\$ 1,292,128	1.7%
Property taxes receivable, net	458,427	449,648	2.0%
Other assets	216,127	221,174	-2.7%
Capital assets, net	991,645	929,932	6.6%
Total assets	<u>2,979,903</u>	<u>2,893,882</u>	3.0%
Deferred outflows of resources	139,834	241,082	-42.0%
Accounts payable and other liabilities	110,879	107,176	3.5%
Unearned revenue	6,405	5,026	27.4%
Long-term debt	502,488	532,540	-5.6%
Other long-term liabilities	879,648	1,072,906	-18.0%
Total liabilities	<u>1,499,420</u>	<u>1,717,648</u>	-12.7%
Deferred inflows of resources	<u>631,420</u>	<u>470,912</u>	34.1%
Net Investment in capital assets	498,859	408,094	22.2%
Restricted	711,281	760,276	-6.4%
Unrestricted (deficit)	<u>(221,243)</u>	<u>(221,966)</u>	0.3%
Total net position	<u>\$ 988,897</u>	<u>\$946,404</u>	4.5%

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, 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.

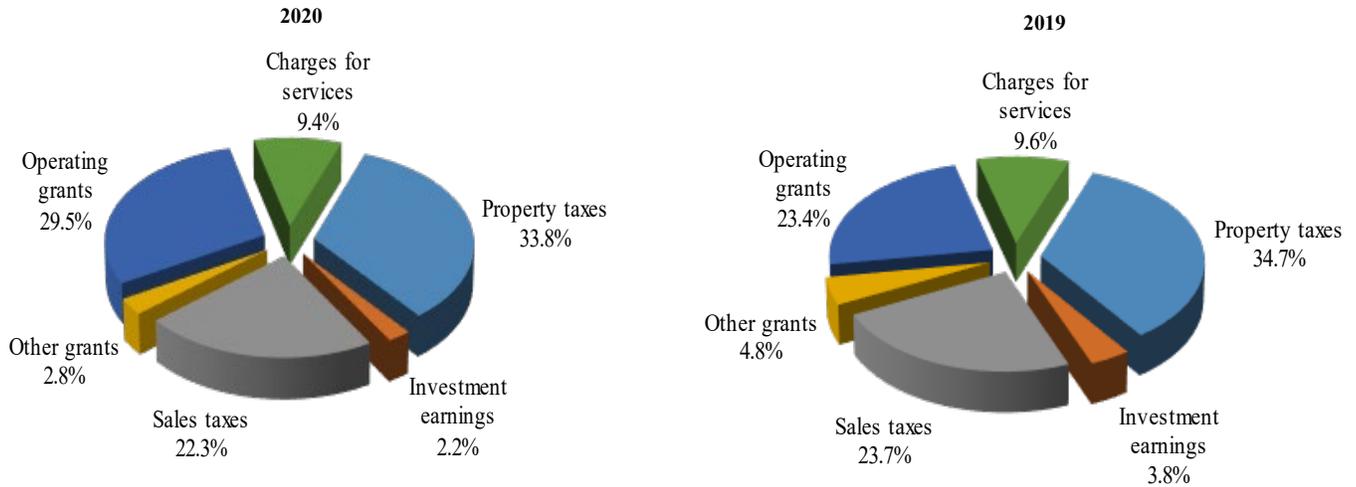
When reviewed over time, net position may serve as a useful indicator of the County's financial position. The County's assets and deferred outflows exceeded its liabilities and deferred inflows by \$988.9 million in governmental activities at the close of 2020. Compared with 2019, net position increased by \$42.5 million or 4.5%.

Net investment in capital assets - A large portion of the net position (\$498.9 million) 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 the Long-term Activity page for more detailed information about the long-term debt of the County. Restricted net position - An additional portion of the net position (\$711.2 million) represents resources that are subject to external or legal restrictions on how they may be used. Unrestricted net position (deficit) - The remaining balance of net position (a deficit of \$221.2 million) 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 2020 Comprehensive Annual Financial Report'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 for governmental activities over the past five years.

Revenues by Source - Governmental Activities



(Amounts in 000's)

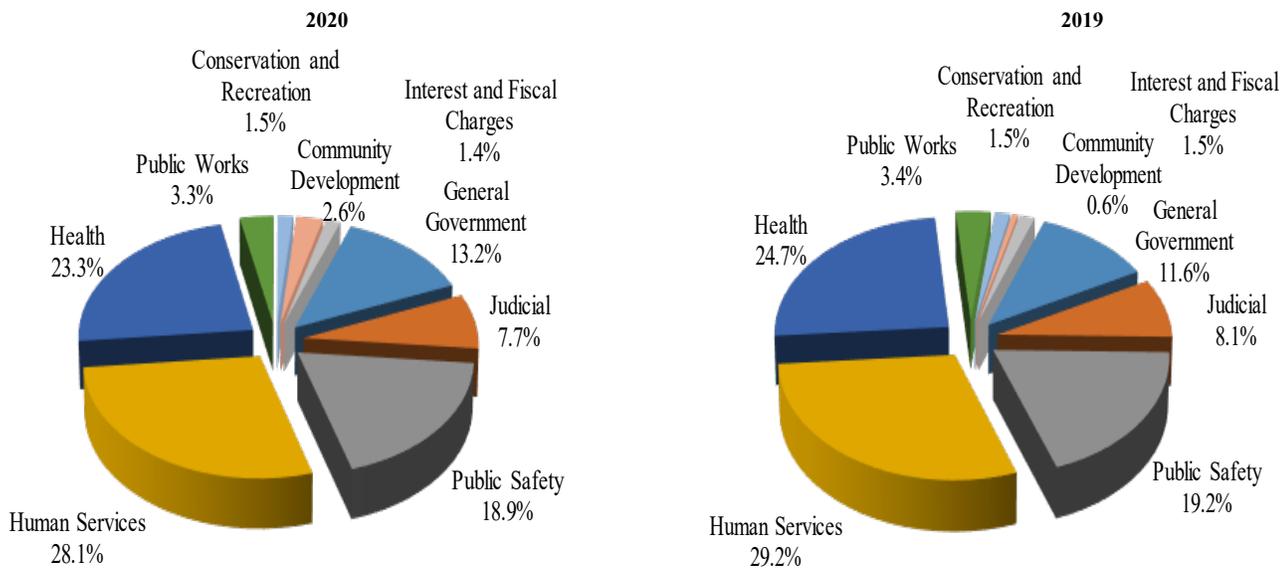
	2020	2019	2018	2017	2016
Property taxes	\$ 470,225	\$ 459,833	\$ 455,256	\$ 432,415	\$ 420,199
Sales taxes	310,481	314,049	304,956	301,223	308,532
Operating grants	410,828	310,831	306,694	316,964	314,570
Charges for services	130,778	127,677	129,650	149,688	141,618
Investment earnings	30,687	50,116	28,129	13,578	8,324
Capital and other grants	39,616	63,670	58,580	57,938	43,202
Total	\$ 1,392,615	\$ 1,326,176	\$ 1,283,265	\$ 1,271,806	\$ 1,236,445

From 2019 to 2020, property taxes increased by \$10.4 million. Sales taxes decreased by \$3.6 million attributed to the COVID-19 pandemic. Operating grants increased by \$100.0 million due to variances in federal funding. Capital and other grants, also based on funding, decreased by \$24.0 million. Capital grants differ from operating grants in that they are exclusively used to purchase or acquire capital assets. Charges for services increased by \$3.1 million. Revenues, as a whole, increased by \$66.4 million from 2019 to 2020.

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, 2020. 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 for governmental activities over the past five years.

Expenses by Function- Governmental Activities



(Amounts in 000's)

	2020	2019	2018	2017	2016
Health	\$ 313,037	\$ 342,092	\$ 327,351	\$ 320,021	\$ 327,823
Human Services	377,403	401,968	360,047	358,759	329,445
Public Safety	254,590	264,978	225,664	222,627	192,569
General Government	177,194	159,037	147,608	147,052	159,341
Judicial	103,141	111,580	99,378	101,206	89,992
Public Works	44,757	47,196	38,286	43,627	49,468
Other	74,681	49,828	48,459	40,271	43,572
Total	\$ 1,344,803	\$ 1,376,679	\$ 1,246,793	\$ 1,233,563	\$ 1,192,210

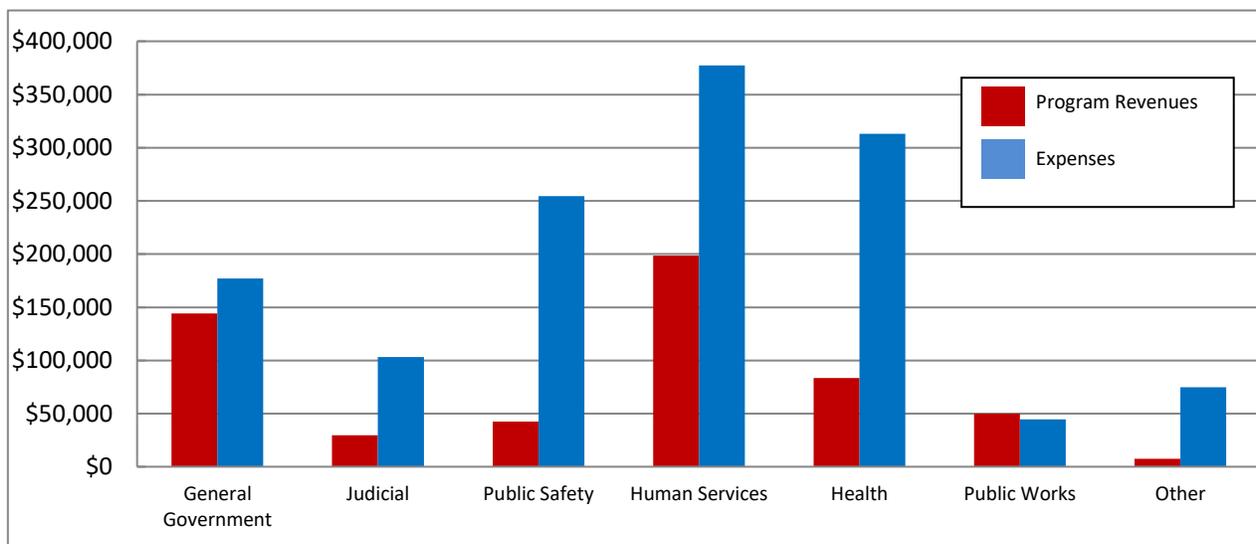
Expenses for health, human services, public safety, judicial and public works decreased from 2019 to 2020 primarily as a result of the COVID-19 pandemic. Expenses for the General Government increased by \$18.2 million to ensure the government could effectively operate during the pandemic.

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 expense 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 2020, the County recorded \$410.8 million in operating grants and \$14.4 million in capital grants combined, this is 30.5% of total governmental revenues. The major recipients of operating grants were the Children Services Board (\$75.6 million), Public Assistance (\$93.7 million), and the Board of Developmental Disabilities (\$38.0 million).

Direct charges to users of governmental services, another type of program revenue, made up \$130.8 million or 9.4% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

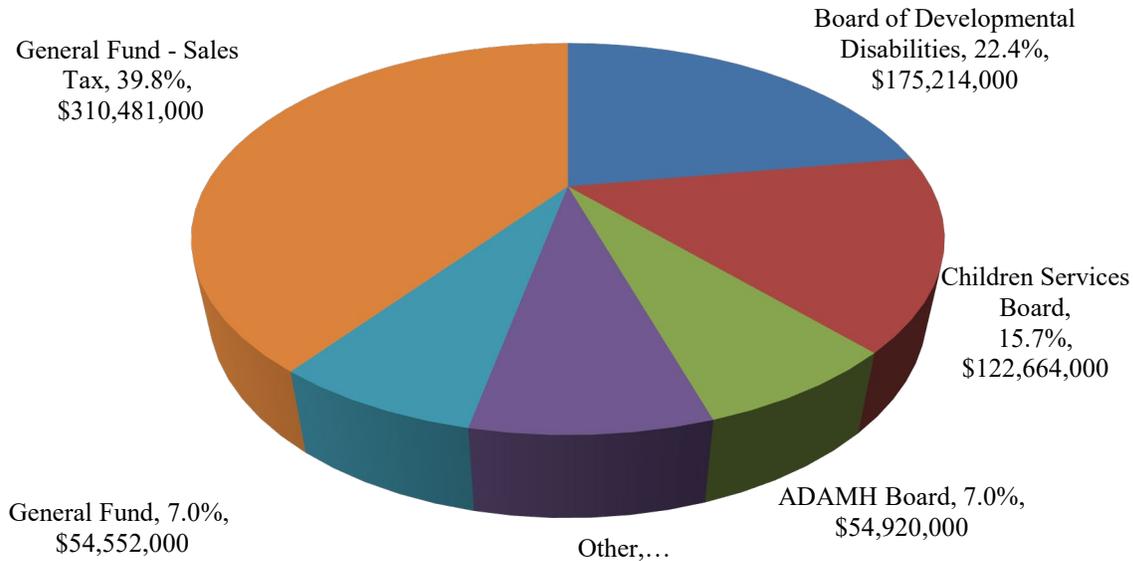
On the expense side, the largest activity in 2020 was human services, accounting for \$377.4 million or 28.1% of the total expenses for governmental activities. The major provider of human services activities is Job and Family Services. The health services program accounted for \$313.0 million or 23.3% of total governmental expenses. The major providers of health activities are Board of Developmental Disabilities and the ADAMH Board.

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 2020, the total general government expenses were \$177.2 million or 13.2% of the County’s total governmental expenses.

Taxes

During 2020, the General Fund and County agencies received \$780.7 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.

Taxes \$780,706,000



Property tax revenue accounted for \$470.2 million or 33.8% of total revenues for governmental activities. Property tax revenues increased by \$10.4 million compared to 2019. A contributing factor was an increase in property tax values and development 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 \$310.5 million. This reflects a decrease of \$3.6 million compared to the prior year. During 2020, the 7.50% 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 a Business City of Columbus / Columbus School District

Tax Recipient	Home	Business
Columbus City Schools	\$ 1,338.77	\$ 1,843.17
Board of Developmental Disabilities	181.71	203.02
Children Services	126.11	145.01
City of Columbus	109.90	109.90
Columbus Public Library	72.62	81.24
ADAMH Board	57.11	63.81
County General Fund	51.45	51.45
Office on Aging	45.46	50.75
Metro Park	27.70	29.62
Zoological Park	18.11	21.75
Total	\$ 2,028.94	\$ 2,559.72

*Taxes based on 2020 rates, to be distributed in 2021

Major Initiatives

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

Several infrastructure improvements were completed in 2020, including Alum Creek Drive Connected Vehicle Environment, totaling \$1,463,000; Alum Creek Drive and Rohr Road Improvements, totaling \$3,410,000; Havenwood Improvement, totaling \$1,630,000; Shared Use Path as part of the Hayden Run Central Ohio Greenways Trail Improvements, totaling \$907,000; Parking lot improvement at the Madison Township Fire Stations No. 182, totaling \$353,000; Reynoldsburg-New Albany Road at Clark State Road Improvements Site Clearing, totaling \$83,000; Intersection Improvements at Reynoldsburg-New Albany Road at Clark State Road, totaling \$2,720,000. Bridge Improvements on Dublin-Granville Road over Rocky Fork Creek, totaling \$1,280,000; Mann Road over Tributary to Rocky Fork Creek, totaling \$499,000; Ridpath Road over Stanford Smith Ditch, totaling \$499,000; Trabue Road Bridge over Norfolk Southern Railroad, totaling \$4,171,000. Franklin County Resurfacing, totaling \$2,153,000 and Franklin County Township Resurfacing, totaling \$190,000. Several Franklin County Drainage Engineer Projects were opened in 2020 including 2020-2021 General Drainage Maintenance and Repair Services; Kahler Tile Replacement; Murnan Road Drainage Improvement; and the Smothers Road and Harlem Road Improvements. The Borrer Road Reconstruction was a collaborative project with Jackson Township and Grove City, it was advertised and awarded by partner agencies.

The County received bond proceeds in 2016 in the amount of \$4.0 million to support the County parking facilities. In 2020, the following permanent improvements were completed: installation of the new parking garage system and Fulton Street Parking Garage deck repairs; such improvements will extend the useful life of these facilities by fifteen years. The Parking Bond Fund expired in 2020.

With respect to future capital improvements, the County anticipates that additional Corrections Center 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 planning and construction of the new Corrections Center is projected at approximately \$360 million. Planning, design, and construction of the facility is currently ongoing. Additionally, the new Forensic Science Center houses the County Coroner's morgue and laboratory facilities and was completed in May 2020 at an estimated cost of \$37 million. The County is using the proceeds from the temporary increase in the County's sales tax rate of one quarter of one percent. The County issued bonds in 2018 in the amount of \$200 million for the completion of the Corrections Center.

The County received bond proceeds in 2018 in the amount of \$50 million to support Facility Renovation projects. In 2020, the following renovation projects were completed and/or started: ongoing elevator modernization project scheduled for completion in early 2021; started the Domestic & Juvenile Court space modifications; completed the roof replacement at the Franklin County Office Tower; continued updates to the Hearing Room relocation project; completed the housing unit modification at the Franklin County Corrections Center II; added additional security enhancements to the Franklin County Dog Shelter & Adoption Center; replaced the Juvenile Detention Center gymnasium floor; completed the Franklin County Corrections Center II modification of training pod project; started the Franklin County Corrections Center II domestic water and fire separation; started the roof replacement at Memorial Hall; started the roof replacement at the Franklin County Corrections Center II; completed the Franklin County Office Tower and Judicial Services Building meeting room audio upgrade project; started the Clerk of Courts 4th Floor renovation; completed the Clerk of Courts space modifications; completed security enhancements at the East Opportunity Center; completed the Juvenile Detention Center walkway door replacement; completed the Print Shop expansion project at Board of Elections; and completed the Judicial Services Building Family Stabilization relocation project.

In 2020, 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. Qualifying disabled veterans may receive a reduction of up to \$50,000 of the market value of their homestead. More than 53,000 Franklin County homeowners are taking advantage of the Homestead Tax Exemption. Those residents saved a combined \$30.7 million in 2020. The average savings to someone who qualifies for this break is around \$630 annually.

Long-term Activity

Capital assets - The amount reported in the financial statements for governmental activity capital assets increased from \$929.9 to 991.6 million, a net increase of \$61.7 million in calendar year 2020. The increase primarily involved construction projects: Public Safety Center, Forensic Science Center, Corrections Center and facility renovations. The investment in capital assets for governmental activities at December 31, 2020 and 2019, net of accumulated depreciation, is shown in the table to the right.

Long-term debt - During 2020, the County did not issue any general obligation or special obligation debt. Special obligation debt is guaranteed repayment solely from the revenues generated by specific generating sources or projects associated with the purpose of the special obligation debt. 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, from both Moody’s Investor Service and Standard and Poor’s. The County’s rating is based on the County’s financial management and debt burden, and the strength of the local economy. 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 2020.

(Amounts in 000’s)

	2020	2019
Land	\$ 68,699	\$ 68,436
Buildings and improvements	409,731	427,063
Infrastructure	187,779	185,027
Machinery and equipment	38,190	41,621
Construction in progress	287,246	207,815
	<u>\$ 991,645</u>	<u>\$ 929,962</u>

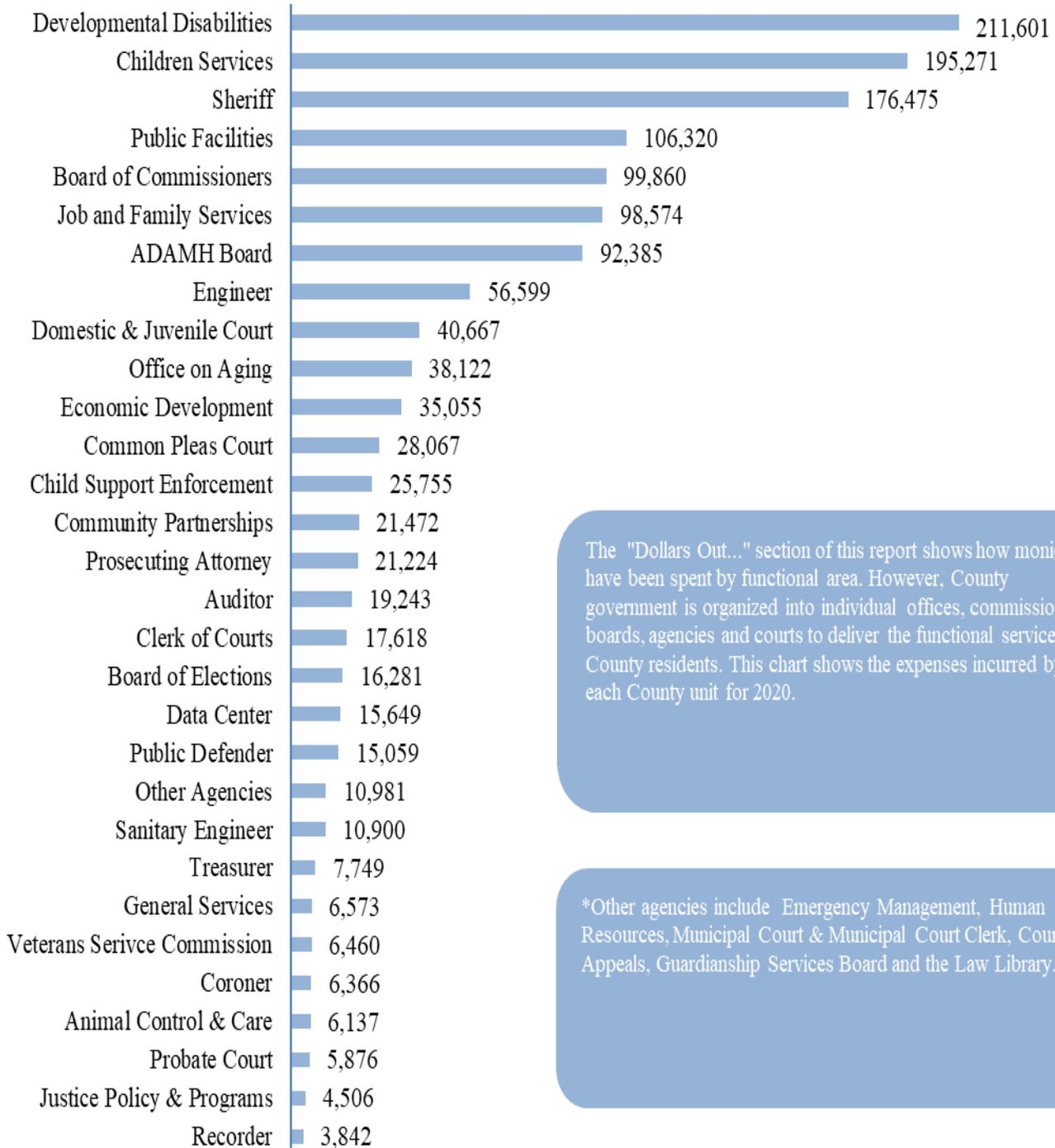
(Amounts in 000’s)

Long-term Debt	Beginning	Additions	Reductions	Ending
General obligation bonds and notes:				
Series 2013 Hall of Justice	29,960	-	(615)	29,345
Series 2013 Government Facilities	1,400	-	(350)	1,050
Series 2013 Sheriff's Training Academy	4,250	-	(145)	4,105
Series 2013 Energy Conservation	5,295	-	(568)	4,727
Series 2014 Refunding	72,545	-	(6,375)	66,170
Series 2015 Refunding	63,235	-	-	63,235
Series 2016 Refunding	10,005	-	(945)	9,060
Series 2016 Board of Elections Facility	7,500	-	-	7,500
Series 2019 Refunding	8,720	-	(800)	7,920
	<u>202,910</u>	<u>-</u>	<u>(9,798)</u>	<u>193,112</u>
Special obligation bonds, notes and loans:				
Stadium Facility Project Bonds and Notes	19,495	-	(1,125)	18,370
Series 2018 Sales Tax Revenue Bonds	235,765	-	(14,235)	221,530
OPWC loans	2,753	-	(143)	2,610
	<u>258,013</u>	<u>-</u>	<u>(15,503)</u>	<u>242,510</u>
Unamortized bond premiums	53,022	-	(3,484)	49,538
Capital leases	18,595	-	(1,267)	17,328
Total	<u>\$ 532,540</u>	<u>\$ -</u>	<u>\$ (30,052)</u>	<u>\$ 502,488</u>

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 2020 Comprehensive Annual Financial Report. 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 2020.

*Other agencies include Emergency Management, Human Resources, Municipal Court & Municipal Court Clerk, Court of Appeals, Guardianship Services Board and the Law Library.

County Government Working For You

County Agencies, Boards, Offices

ADAMH Board	(614) 224-1057
Animal Care & Control	(614) 525-3647
Auditor	(614) 525-4663
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
Guardianship Services	(614) 525-2279
Human Resources	(614) 525-6224
Job & Family Services	(614) 233-2000
Justice Policy & Programs	(614) 525-5577
Law Library	(614) 525-4971
Municipal Court Clerk	(614) 645-8186
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) 525-3333
Treasurer	(614) 525-3438
Veterans Service Commission	(614) 525-2500

Elected Officials as of December 31, 2020

Auditor	Michael Stinziano
Board of Commissioners	Kevin Boyce Marilyn Brown John O'Grady
Clerk of Courts	Maryellen O'Shaughnessy
Coroner	Anahi M. Ortiz, M.D.
Engineer	Cornell R. Robertson
Prosecuting Attorney	Ron O'Brien
Recorder	Daniel O'Connor
Sheriff	Dallas Baldwin
Treasurer	Cheryl Brooks Sullivan
Court of Appeals Tenth District (614) 525-3580	Laurel Beatty Blunt Susan Brown Jennifer Brunner Julia L. Dorrian William A. Klatt Frederick D. Nelson Lisa L. Sadler Betsy Schuster
Common Pleas Court General Division (614) 525-3453	Christopher Brown Jeffery Brown Kimberly J. Brown Kimberly Cocroft Jennifer French Richard A. Frye Dan Hawkins Michael J. Holbrook Julie M. Lynch Stephen L. McIntosh Colleen O'Donnell Jaiza Page Karen Phipps Gina Russo Mark Serrott William H. Woods David Young
Common Pleas Court Domestic Relations/ Juvenile Division (614) 525-3628	James W. Brown Kim A. Browne Elizabeth Gill Monica Hawkins Terri B. Jamison Dana S. Preisse
Common Pleas Court Probate Division (614) 525-3894	Robert G. Montgomery



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