

Franklin County, Ohio
Annual
Financial Report

For the Year Ended December 31, 2016



Clarence E. Mingo, II
Franklin County Auditor

Table of Contents

Message from Auditor Mingo 1

Government Finance Officers Association Awards. 2

Economic Outlook and Benchmarks 3

County Financial Position 4

Financial Analysis 5

Dollars In 6

Dollars Out 7

County Programs 8

Taxes 9

Major Initiatives. 10

Long-term Activity 11

County Spending 12

County Government Working for You 13

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 year ended December 31, 2016, 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 2016 and 2015 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 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". The signature is written in a cursive, flowing style.

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, 2015. 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-one years (fiscal years ended 1995-2015). 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 2015, 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-three years (fiscal years ended 1983-2015). 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 31st, 2015

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 4.1 percent in 2015 to 4.0 percent in 2016. The County's unemployment rate is below the state and national average.

Nationwide Insurance and Limited Brands have located their headquarters and home offices in Franklin County. Other large employers include JP Morgan Chase, Ohio Health, Nationwide and the Kroger Company.

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2015 educational attainment data published by the U. S. Census Bureau, 90.0 percent of County residents' ages 25 and older have graduated from high school, and 37.6 percent have completed four or more years of college.

The total value of new construction was \$1.0 billion in 2016. In comparison, 2015 total new construction was \$832 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.

County Comparisons

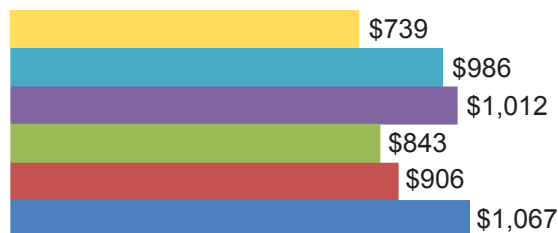
One way of evaluating a government's performance can be evaluated by benchmarking it against its peers. The following charts compare six Ohio metropolitan counties. The data used for calculations, were taken from recent county CAFR's, focusing on governmental activities as reported in the government-wide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

Statistics

County	Seat	Population
Franklin	Columbus	1,253,522
Cuyahoga	Cleveland	1,255,921
Hamilton	Cincinnati	807,598
Montgomery	Dayton	532,258
Lucas	Toledo	432,488
Summit	Akron	541,968

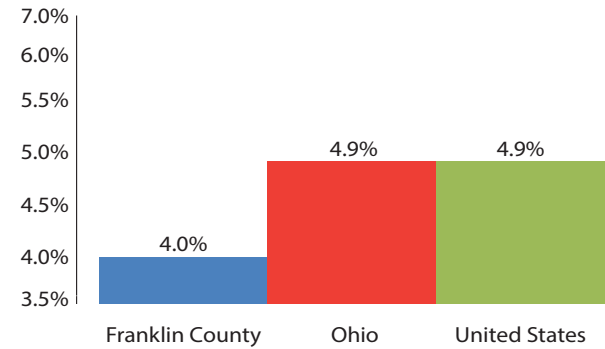
Revenues per Capita*

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



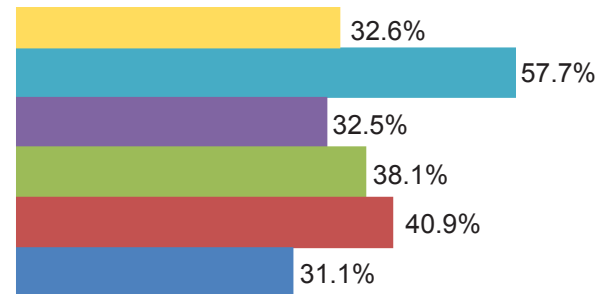
*per capita - by or for each individual person

2016 Unemployment Rates



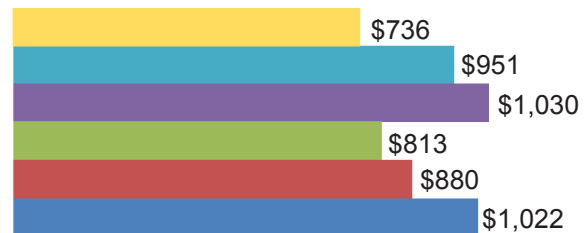
Net Position as a Percentage of Expenses

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



Expenses per Capita*

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



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 2016 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 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.

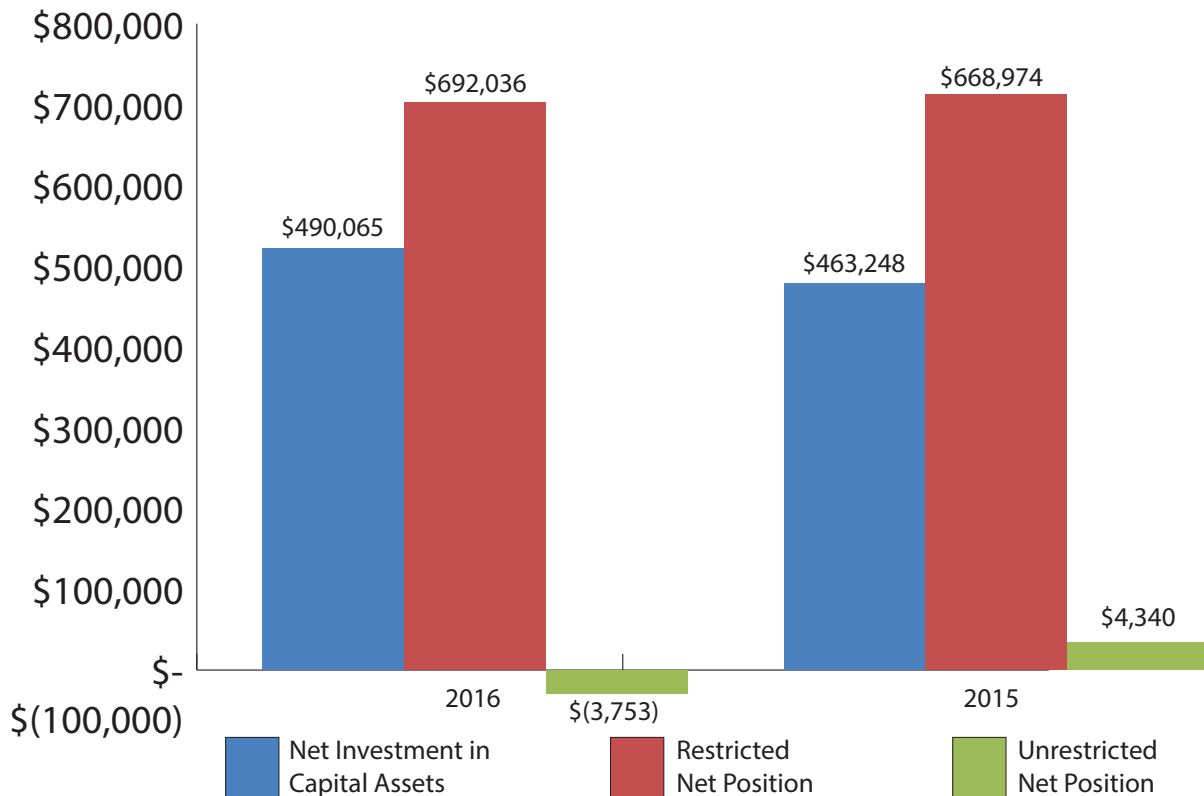
Liabilities place a financial burden on the County. Unearned revenue represents grants received before eligibility requirements have been met. Long-term debt represents bonds, notes and loans that are being repaid over a period of years as well as payments under capital leases. Other long-term liabilities 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 2017 operations).

Net Position Governmental Activities (Amounts in 000's)

	<u>2016</u>	<u>2015</u>	<u>% Change</u>
Cash and investments	\$ 917,918	\$ 873,617	5.1%
Property taxes receivable, net	413,276	416,044	-0.7%
Other assets	224,670	205,946	9.1%
Capital assets, net	783,838	785,934	-0.3%
Total assets	<u>2,339,702</u>	<u>2,281,541</u>	2.5%
Deferred outflows of resources	183,681	69,196	165.5%
Accounts payable and other liabilities	74,937	74,769	0.2%
Unearned revenue	4,793	5,439	-11.9%
Long-term debt	577,788	342,504	68.7%
Other long-term liabilities	255,545	366,389	-30.3%
Total liabilities	<u>913,063</u>	<u>789,101</u>	15.7%
Deferred inflows of resources	431,972	425,074	1.6%
Net investment in capital assets	490,065	463,248	5.8%
Restricted	692,036	668,974	3.4%
Unrestricted (deficit)	(3,753)	4,340	186.5%
Total net position	<u>\$ 1,178,348</u>	<u>\$ 1,136,562</u>	3.7%

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 \$1.178 billion in governmental activities at the close of 2016. Compared with 2015, net position increased by \$41.8 million or 3.7%.

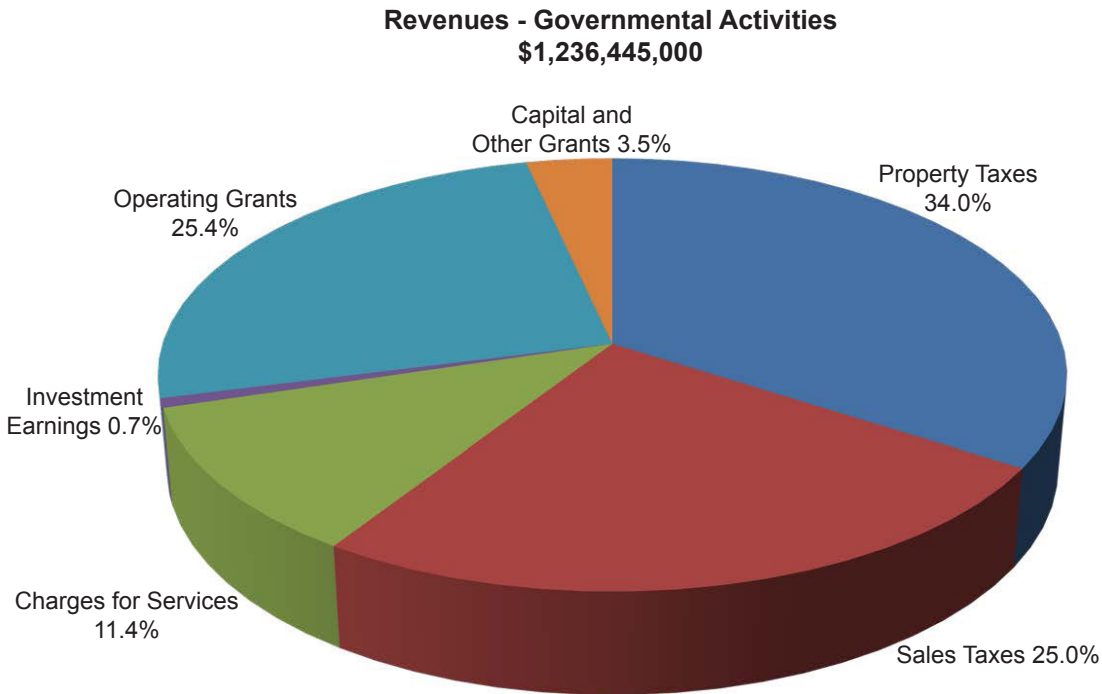
Net investment in capital assets - A large portion of the net position (\$490.1 million or 41.6%) reflects investment in capital assets less accumulated depreciation and any related outstanding debt used to acquire those assets. Although the investment in capital assets is reported net of related debt, 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 (\$692.0 million or 58.7%) 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 \$3.8million or -6.4%) 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 2016 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.



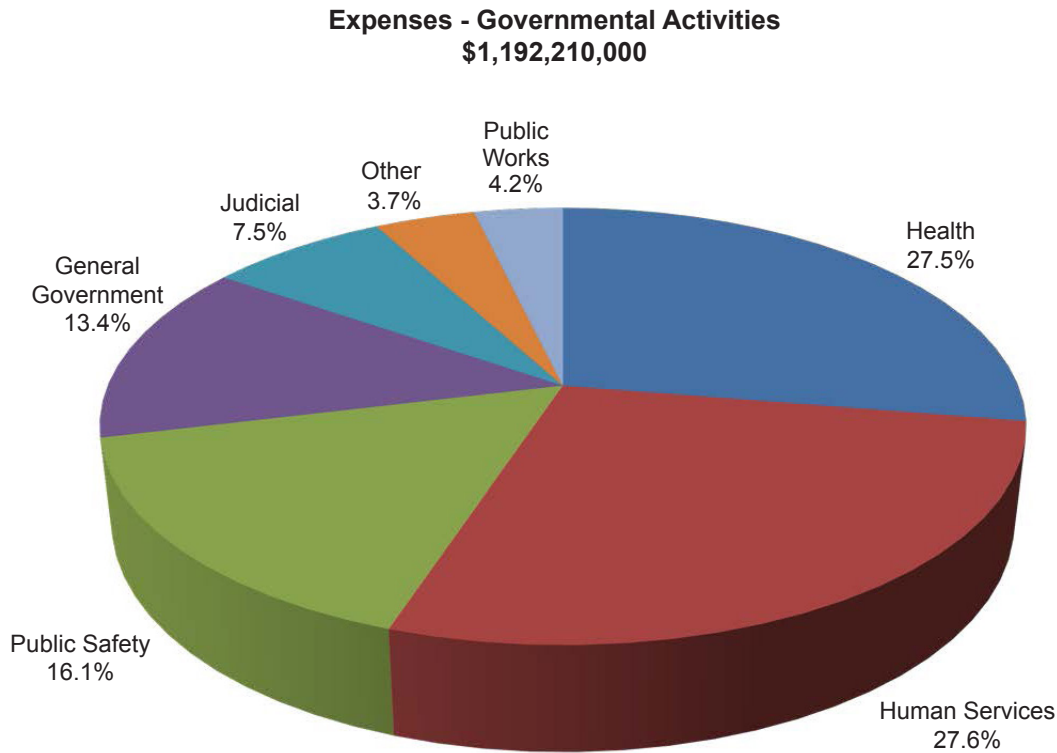
(Amounts in 000's)

	2016	2015	\$ Change	% Change
Property Taxes	\$ 420,199	\$ 404,519	\$ 15,680	3.9 %
Sales Taxes	308,532	293,785	14,747	5.0 %
Operating Grants	314,570	294,968	19,602	6.6 %
Charges for Services	141,618	129,718	11,900	9.2 %
Investment Earnings	8,324	9,821	(1,497)	-15.2 %
Capital and Other Grants	43,202	36,563	6,639	18.2 %
Total	\$ 1,236,445	\$ 1,169,374	\$ 67,071	5.7 %

Tax revenue increased due to an increase in property taxes and sales tax. Operating grants increased for the County by a combined \$19.6 million, resulting from increases in federal funding. Capital grants differ from operating grants in that they are used exclusively to purchase or acquire capital assets. Charges for services increased by \$11.9 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, 2016. 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.



(Amounts in 000's)

	2016	2015	\$ Change	% Change
Health	\$ 327,823	\$ 307,967	\$ 19,856	6.4%
Human Services	329,445	315,824	13,621	4.3%
Public Safety	192,569	173,302	19,267	11.1%
General Government	159,341	140,297	19,044	13.6%
Judicial	89,992	82,822	7,170	8.7%
Public Works	49,468	34,546	14,922	43.2%
Other	43,572	42,572	1,000	2.3%
Total	\$ 1,192,210	\$ 1,097,330	\$ 94,880	8.6%

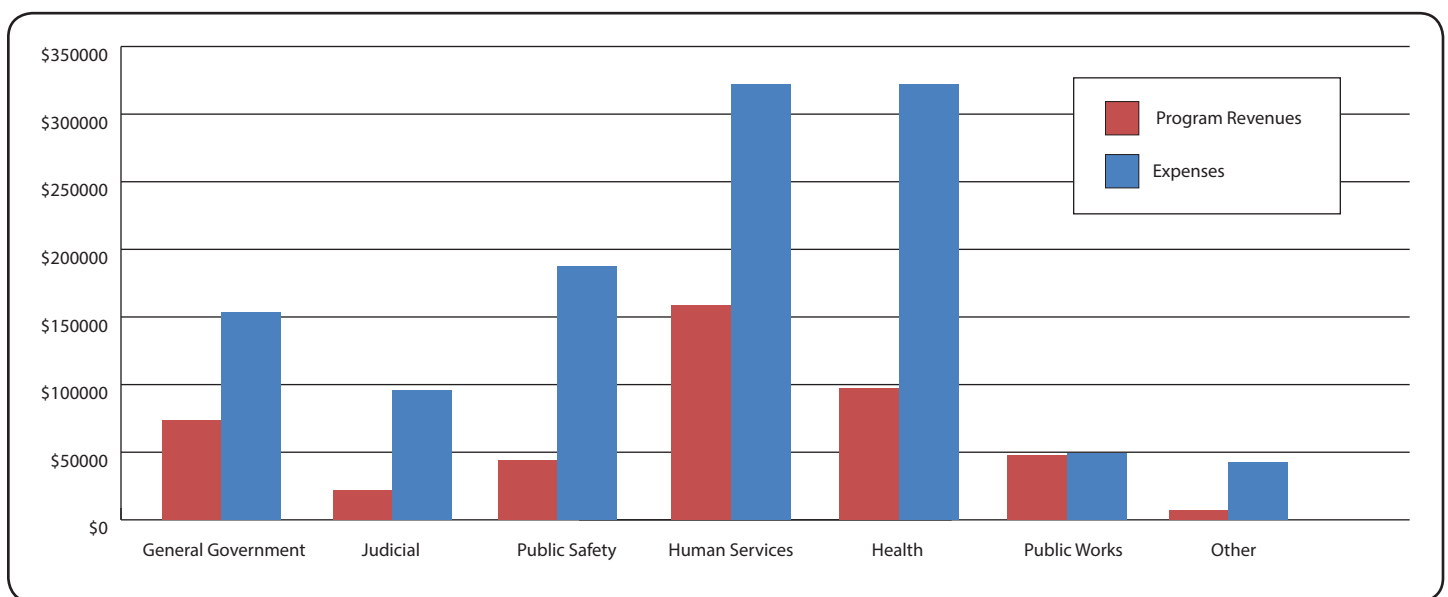
Expenses for nearly all general government and judicial functions were increased to correspond with increased revenues. There was an increase in health and human service expenses corresponding with an increase in operating grants. This is also attributed to a substantial increase in tax revenue and other 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 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 2016, the County recorded \$314.6 million in operating grants and \$15.3 million in capital grants combined, this is 26.7% of total governmental revenues. The major recipients of operating grants were; the Children Services Board (\$69.2 million), Public Assistance (\$65.9 million), and the Board of Developmental Disabilities (\$61.5 million).

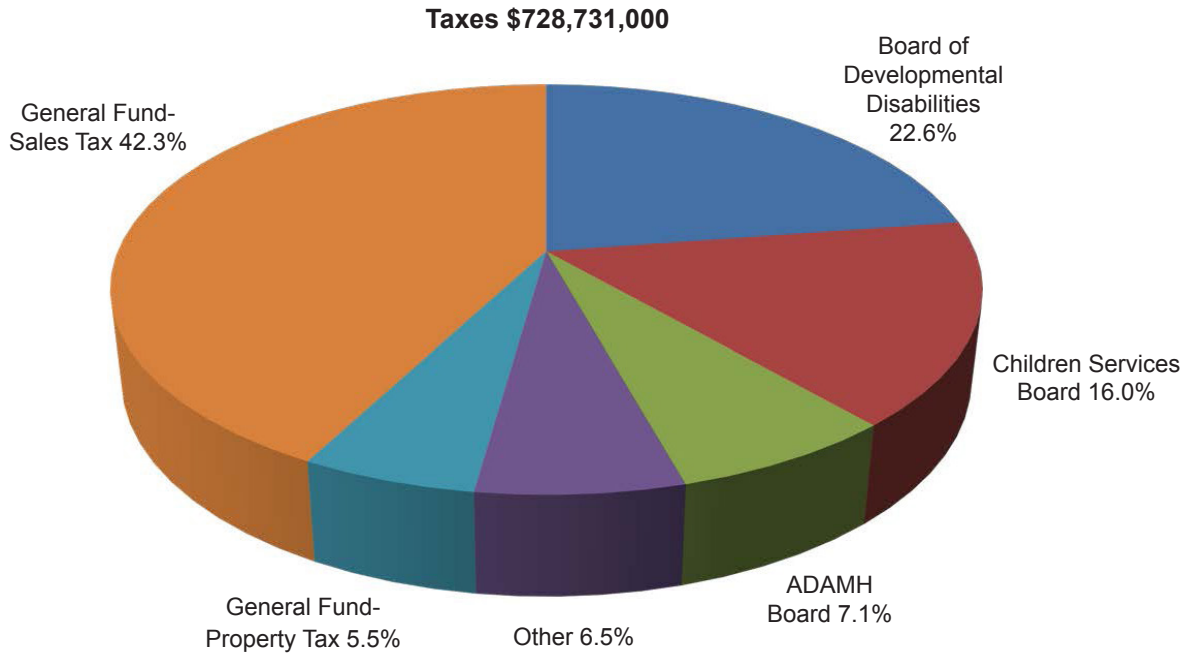
Direct charges to users of governmental services, another type of program revenue, made up \$141.6 million or 11.5% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

On the expense side, the largest activity in 2016 was human services, accounting for \$329.4 million or 27.6% 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 \$327.8 million or 27.5% 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 2016, the total general government expenses were \$159.3 million or 13.4% of the County's total governmental expenses.

Taxes

During 2016, the General Fund and County agencies received \$728.7 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.



Property tax revenue account for \$420.2 million or 34.0% of total revenues for governmental activities. Property tax revenues increased by \$15.7 million compared to calendar year 2015. 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 \$308.5 million. This reflects an increase of \$14.7 million compared to the prior year. During 2016, 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 Business City of Columbus / Columbus School District

Tax Recipient	Home	Business
Columbus City Schools	\$ 1,769.20	\$ 2,191.53
Board of Developmental Disabilities	244.33	245.00
Children Services	169.56	175.00
City of Columbus	109.90	109.90
ADAMH Board	76.79	77.00
County General Fund	51.45	51.45
Columbus Public Library	97.98	98.00
Office on Aging	45.38	45.50
Zoological Park	24.35	26.25
Metro Parks	26.18	26.25
Total	\$ 2,615.12	\$ 3,045.88

*Taxes based on 2016 rates, to be distributed in 2017

Major Initiatives

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

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, \$517,363 in 2016 and \$258,682 in 2017 with the option to purchase the facility in 2017 for \$7,508,331.

Several infrastructure improvements were completed in 2016, including replacement of the Borrer Road bridges over Young Ditch and over Plum Run with expenditures totaling about \$700,000; replacement of the Kunz Road over Hell branch Run bridge with expenditures totaling about \$400,000; the intersection improvement at Alkire Road and Darby Creek Drive with expenditures totaling about \$2.2 million; widening and restriping of Alum Creek Drive and Toy Road with expenditures totaling about \$2.1 million; the development of a shared use path and improvements on Kenny and Kinnear Roads with expenditures totaling about \$1.5 million; and completion of the roadway and intersection improvements at Winchester Pike and Bixby and Brice Roads with expenditures totaling about \$4.2 million.

The Cherrydale pump station was entirely modernized with some aspects of piping replaced. Approximately 80 to 85 percent of Phase 2 of the Sanitary Sewer Study was completed; final completion and a final report is expected in 2017. The Mon-E-Bak - Brown Road East Rectification project was initiated, with the first major step to re-survey the project area as well as to create technical specification and bid documents. By the end of 2016, a contractor was selected via the ORC invitation-to-bid process and some rectification work initiated. This project is expected to be completed in 2017. In addition, the SD4 Valve and Hydrant Replacement Project was completed by the end of 2016.

The County received bond proceeds in the amount of \$4.0 million to support the County parking facilities. Permanent improvements will be made to the Fulton Street Parking Garage, Front Street Parking Garage, Mound Street Parking Operations and miscellaneous parking system improvements. Such improvements will extend the useful life of these facilities by fifteen years.

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 planning and construction of the new jail facility are projected at approximately \$150 million. Planning and design for the new jail facility is currently ongoing. 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. The County is 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. At the end of 2016, \$91 million has been allocated towards this initiative.

In 2016, 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 63,000 Franklin County homeowners are taking advantage of the Homestead Tax Exemption. Those residents saved a combined \$38.5 million in 2016. 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 decreased from \$786.0 to \$783.8 million, a net decrease of \$2.2 million in calendar year 2016. The decrease was primarily in construction in progress, and infrastructure resulting from depreciation. The investment in capital assets for governmental activities at December 31, 2016 and 2015, net of accumulated depreciation, is shown in the table to the right.

Long-term debt - During 2016, a taxable special obligation note was issued in the amount of 6.9 million for the purpose of retiring select maturities of outstanding taxable bonds previously issued. Purpose improvement and general obligation bonds were issued in the amount of \$18.4 million for acquiring facilities for the Board of Elections and the County Print Shop, and for retiring

select unvoted bonds. 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 Poor's in May 2016. 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 2016.

(Amounts in 000's)

	2016	2015
Land	\$ 66,708	\$ 65,738
Buildings and improvements	448,514	411,277
Infrastructure	172,737	171,224
Machinery and equipment	42,710	44,804
Construction in progress	53,169	92,891
	<u>\$ 783,838</u>	<u>\$ 785,934</u>

(Amounts in 000's)

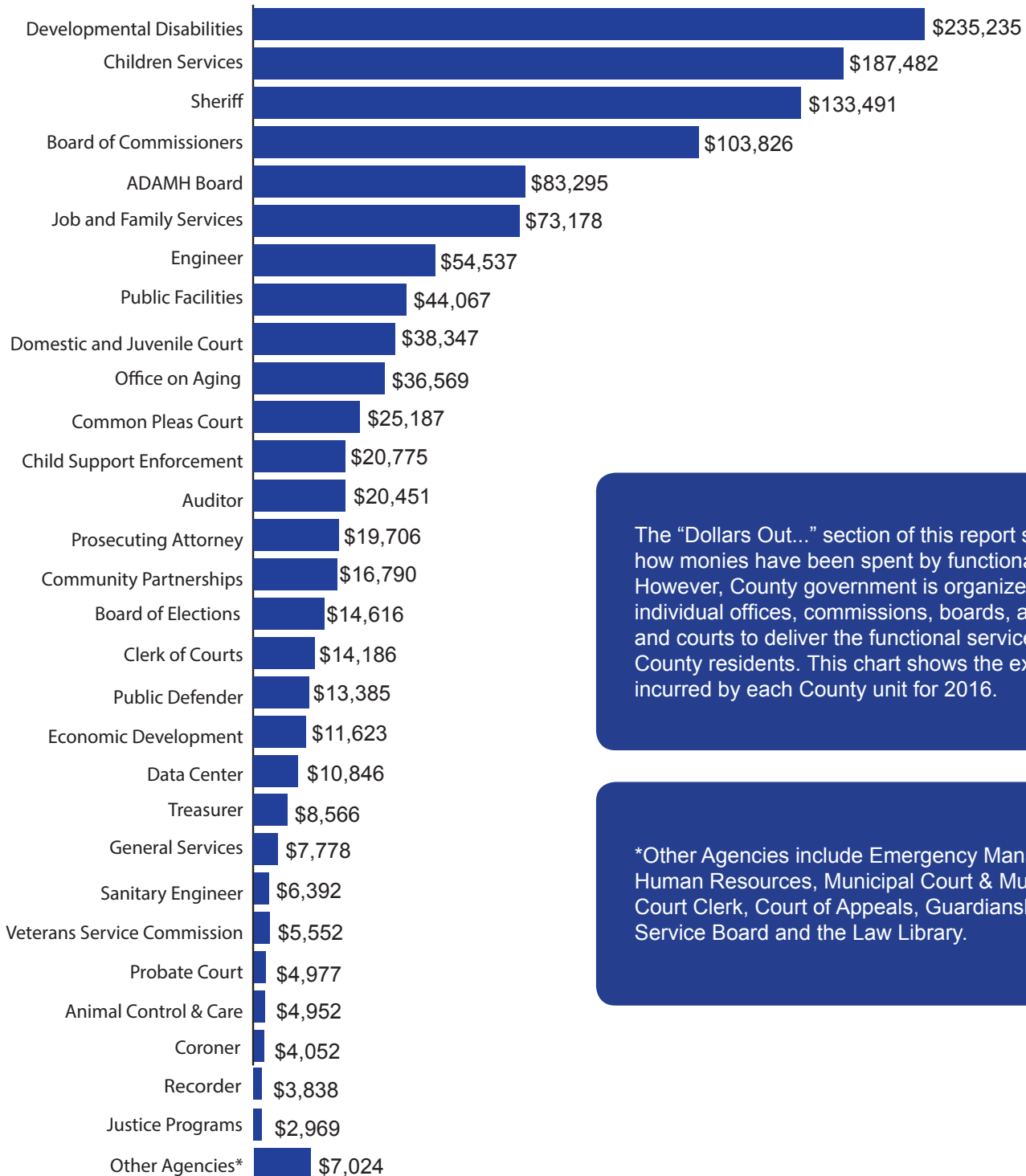
	Beginning	Additions	Reductions	Ending
Long-Term Debt				
General obligation bonds and notes:				
Series 2005 Refunding	1,240	-	(1,240)	-
Series 2007 Road Improvements	1,240	-	(600)	640
Series 2007 Courthouse Project	2,540	-	(505)	2,035
Series 2007 Animal Shelter Project	805	-	(395)	410
Series 2009 Government Center	14,475	-	(12,610)	1,865
Series 2009 Refunding	28,345	-	(5,320)	23,025
Series 2010 Animal Shelter	4,205	-	-	4,205
Series 2010 Government Center	2,270	-	-	2,270
Series 2010-2 Hall of Justice	2,170	-	-	2,170
Series 2013 Hall of Justice	34,225	-	(1,645)	32,580
Series 2013 Government Facilities	2,800	-	(350)	2,450
Series 2013 Sheriff's Training Academy	4,765	-	(125)	4,640
Series 2013 Energy Conservation	7,482	-	(535)	6,947
Bonds Serviced by Others *	3,710	-	(3,710)	-
Series 2014 Refunding	82,650	-	(1,650)	81,000
Series 2015 Refunding	68,190	-	-	68,190
Series 2016 Refunding	-	10,930	-	10,930
Series 2016 Board of Elections Facility	-	7,500	-	7,500
	<u>261,112</u>	<u>18,430</u>	<u>(28,685)</u>	<u>250,857</u>
Special obligation bonds, notes and loans:				
Stadium Facility Project Bonds and Notes	27,165	6,990	(11,425)	22,730
OPWC loans	3,902	-	(287)	3,615
	<u>31,067</u>	<u>6,990</u>	<u>(11,712)</u>	<u>26,345</u>
Unamortized bond premiums	27,488	3,093	(2,718)	27,863
Capital leases	22,837	-	(971)	21,866
Total	<u>\$ 342,504</u>	<u>\$ 28,513</u>	<u>\$ (44,086)</u>	<u>\$ 326,931</u>

* - Bonds serviced by others are Solid Waste Authority and Maryhaven

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 2016 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 2016.

*Other Agencies include Emergency Management, Human Resources, Municipal Court & Municipal Court Clerk, Court of Appeals, Guardianship Service Board 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
GuardianShip Services	(614) 525-2279
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) 645-8976
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, 2016

Auditor	Clarence E. Mingo, II
Board of Commissioners	John O'Grady Marilyn Brown Paula Brooks
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	Ronald J. Hagan
Court of Appeals Tenth District (614) 525-3580	Susan Brown Jennifer Brunner Julia L. Dorrian Timothy S. Horton William A. Klatt Lisa L. Sadler Betsy Schuster G. Gary Tyack
Common Pleas Court General Division (614) 525-3454	Laurel A. Beatty Christopher Brown Kimberly J. Brown David E. Cain Kimberly Cocroft Jenifer French Richard A. Frye Michael J. Holbrook Julie M. Lynch Stephen L. McIntosh Colleen O'Donnell Guy L. Reece II Charles A. Schneider Mark Serrott Patrick E. Sheeran William H. Woods David Young
Common Pleas Court Domestic Relations/ Juvenile Division (614) 525-6320	James W. Brown Kim A. Browne Elizabeth Gill Terri Jamison Dana S. Prieis
Common Pleas Court Probate Division (614) 525-3894	Robert G. Montgomery



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