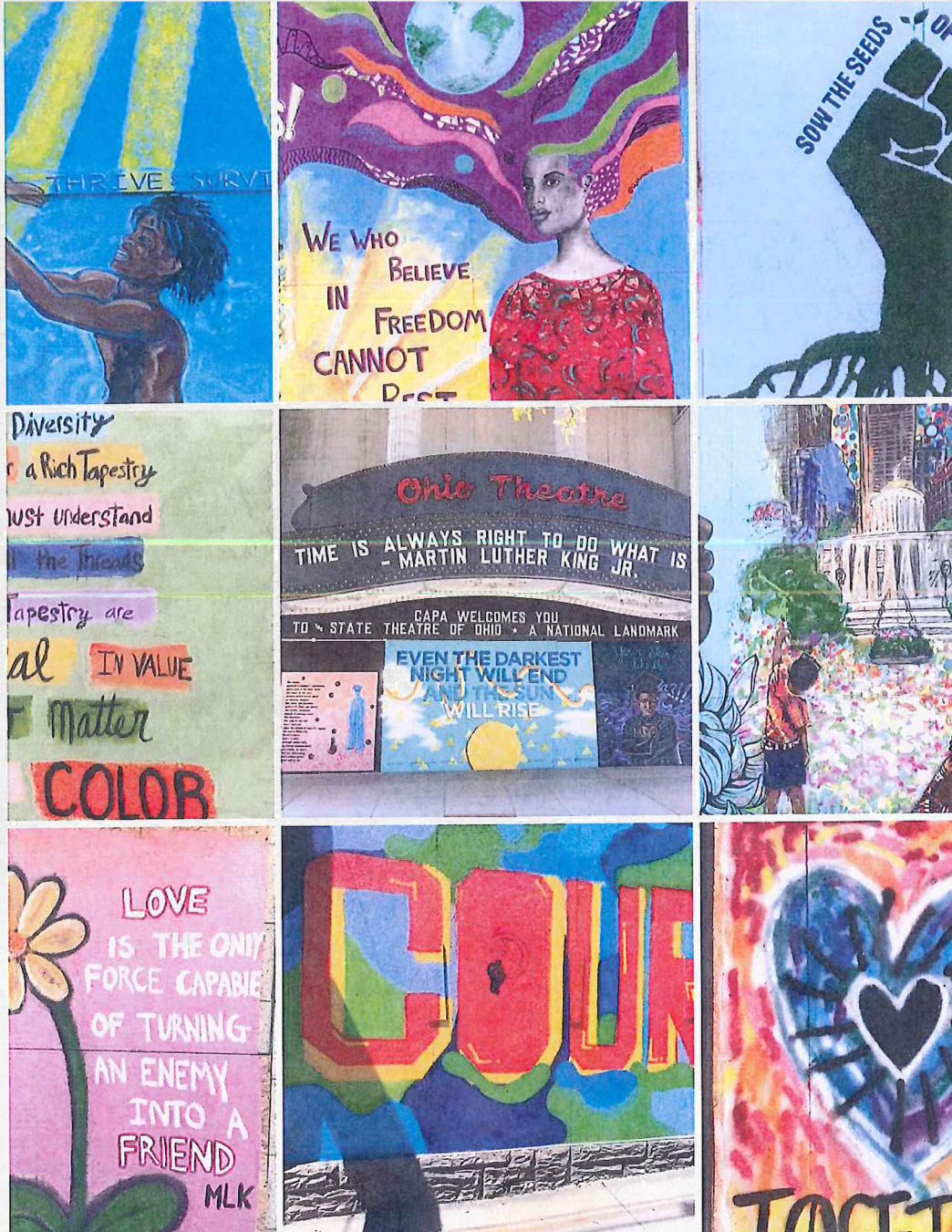


Franklin County, Ohio  
**Annual Financial Report**  
For the Year Ended December 31, 2019





## **#ArtUnitesCbus**

This photo is a collage of individual works of art displayed in Downtown Columbus. These murals were created by local artists and placed over local businesses as a show of solidarity with those protesting the murder of George Floyd.

Artists began painting on May 30, 2020, on plywood boards. This sparked the interest of other local artists and representative of Columbus businesses. Together, #ArtUnitesCbus worked to reflect the talent and spirit of Franklin County.

These murals will become part of a future exhibit through the Greater Columbus Arts Council.

### **Cover photo submitted by Monica Moran**

Monica has been an employee of the Franklin County Auditor's office since 2019 and serves as the Director of Communications & Community Outreach.



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# Message from Auditor Stinziano

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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, 2019, 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 2018 and 2019 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](http://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. Questions regarding the Franklin County Auditor's Office and this report can be directed to Auditor Michael Stinziano, 373 S. High Street, 21<sup>st</sup> Floor, Columbus, Ohio 43215, [auditorstinziano@franklincountyohio.gov](mailto:auditorstinziano@franklincountyohio.gov), or 614-525-HOME (4663).

Sincerely,

A handwritten signature in blue ink that reads "M Stinziano". The signature is fluid and cursive, with the first name "M" being particularly large and stylized.

Michael Stinziano  
Franklin County Auditor

# Government Finance Officers Association Awards

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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, 2018. 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.

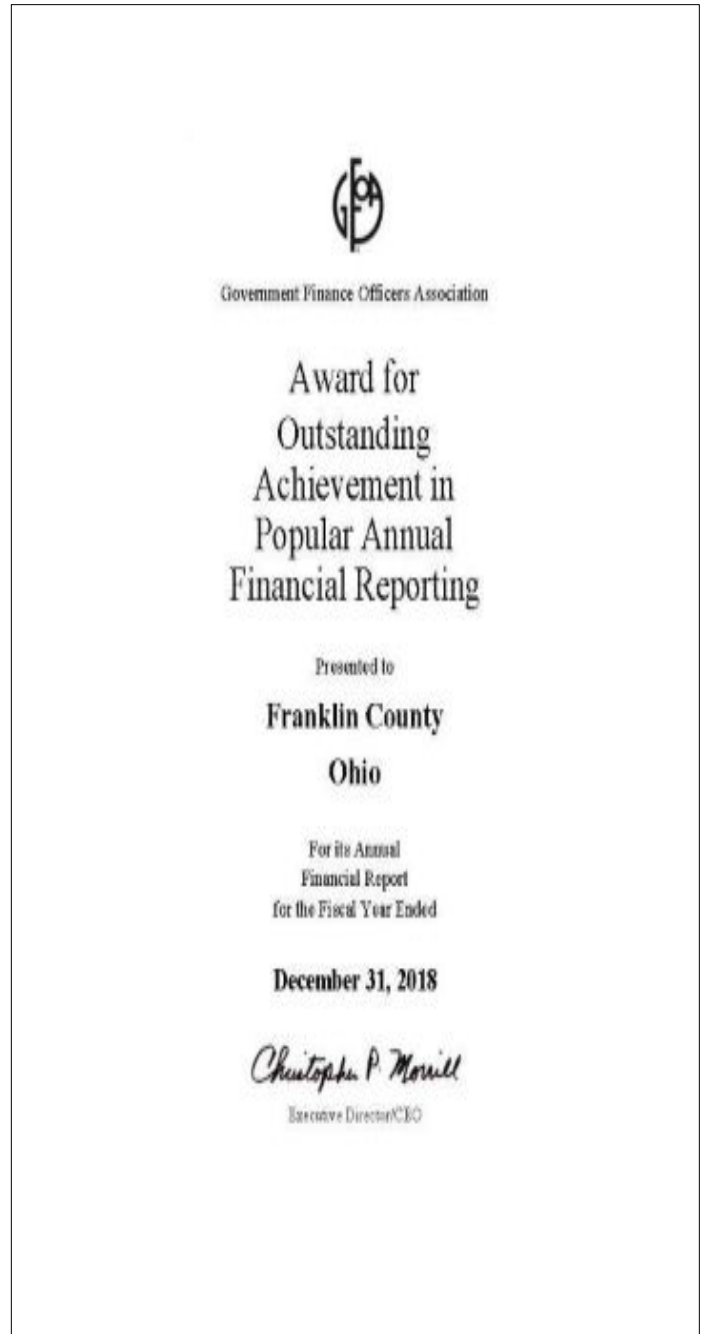
In order to receive an Award for Outstanding Achievement in Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

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-four years (fiscal years ended 1995-2018). 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 2018, 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 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-six years (fiscal years ended 1983-2018). 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.



# 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.

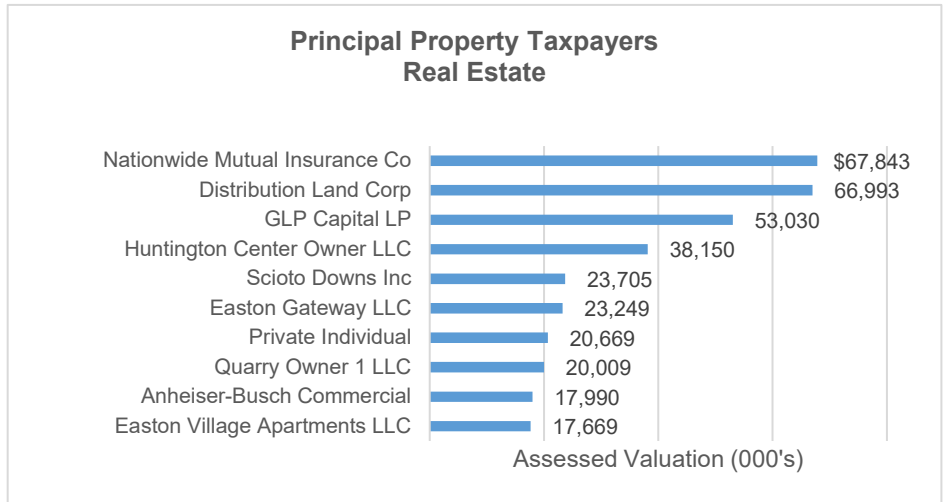
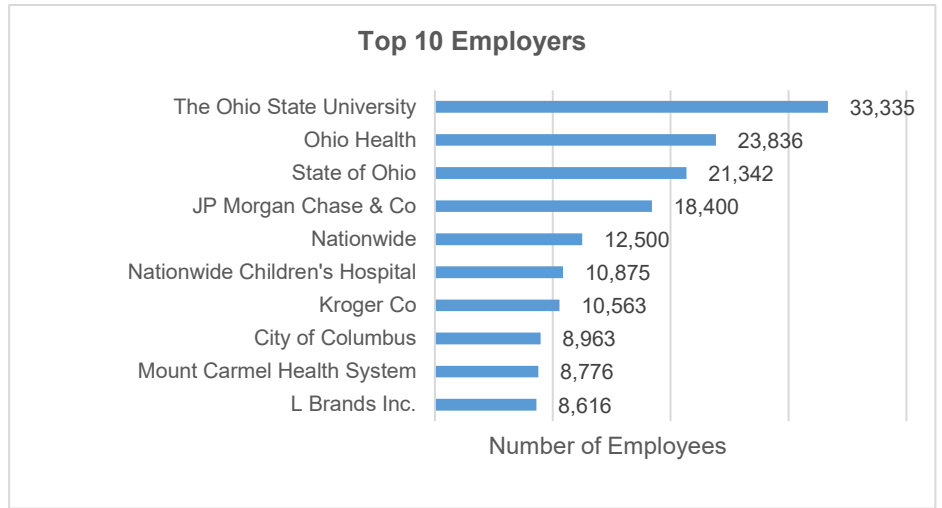
1,332,325  
Population

\$53,519  
Per Capita Income

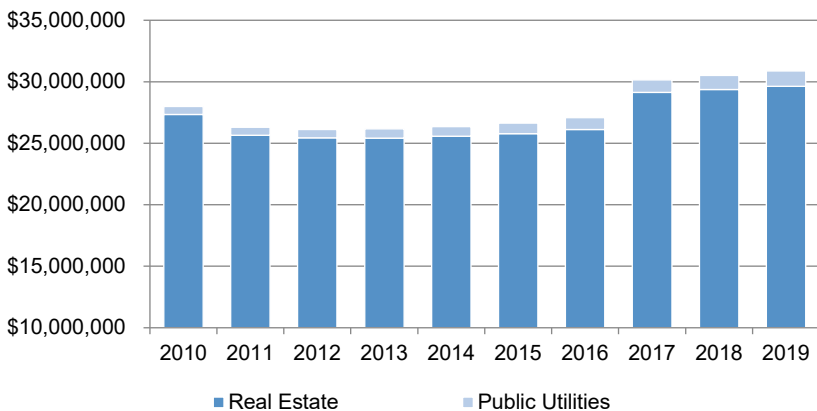
34.2  
Median Age

3.5%  
Average  
Unemployment Rate

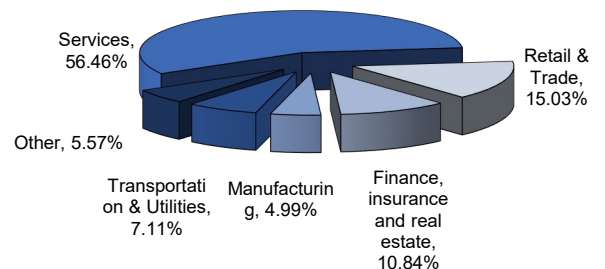
Sources:  
Mid-Ohio Regional Planning  
Commission  
Woods & Poole Economics Inc.  
Ohio Department of Job and  
Family Services  
Ohio Labor Market Information



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



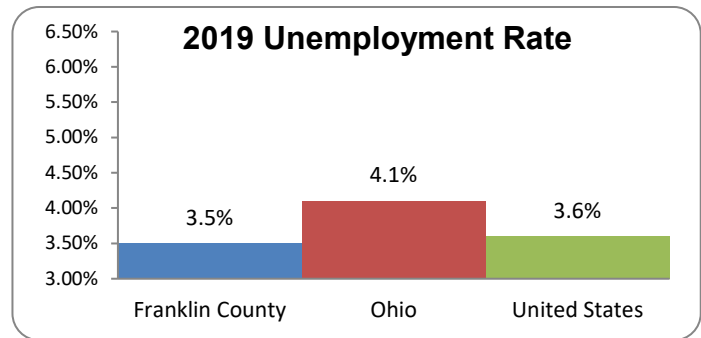
**Business Sectors**



# 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 2019 average unemployment rate decreased to 3.5 percent from 3.8 percent in 2018. The County's unemployment rate is below the state and national average.



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, Mount Carmel Health Systems and J.P. 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, 91 percent of County residents' ages 25 and older have graduated from high school, and 39.3 percent have completed four or more years of college.

The total value of new construction was \$1.2 billion in 2019. In comparison, 2018 total new construction was \$1.1 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

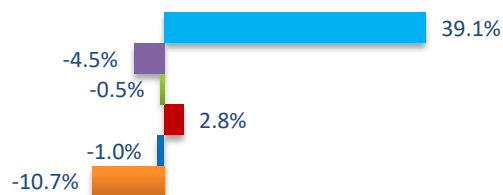
One way of evaluating a government's performance can be evaluated by benchmarking it against its peers. The following charts compare six Ohio metropolitan counties. The data used for calculations, were taken from recent county CAFR's, focusing on governmental activities as reported in the government-wide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

### Statistics

County	Seat	Population
Franklin	Columbus	1,332,352
Cuyahoga	Cleveland	1,243,857
Hamilton	Cincinnati	816,684
Montgomery	Dayton	532,331
Lucas	Toledo	430,887
Summit	Akron	541,318

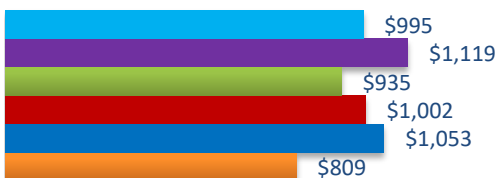
### Net Position as a Percentage of Expenses

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.



\*per capita – by or for each individual person

### 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 2019 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 2020 operations).

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

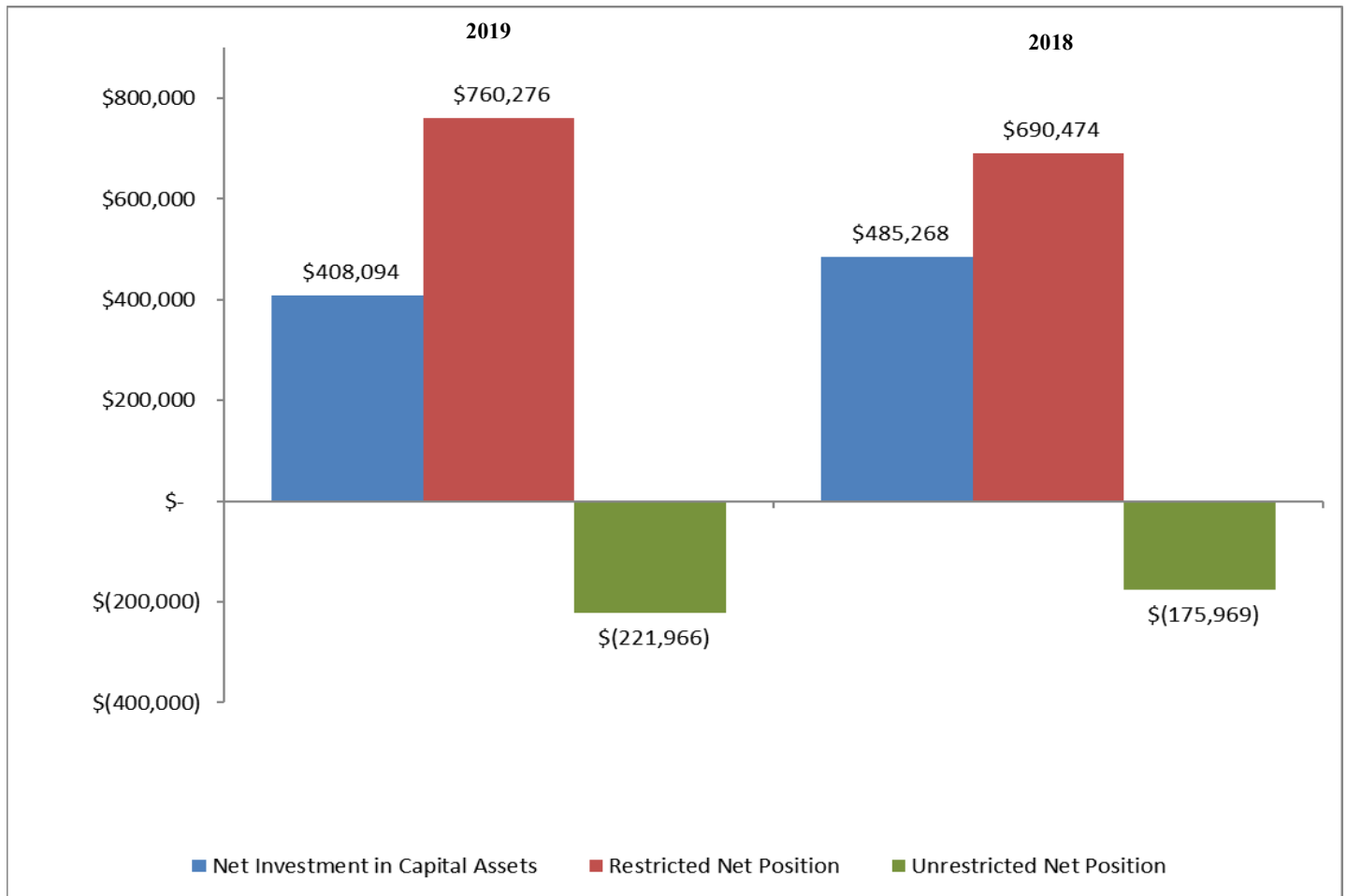
	2019	2018	% Change
Cash and investments	\$ 1,292,128	\$1,338,943	-3.3%
Property taxes receivable, net	449,648	427,885	5.1%
Other assets	222,174	232,793	-5.6%
Capital assets, net	929,932	820,643	13.3%
Total assets	2,893,882	2,820,264	2.6%
Deferred outflows of resources	241,082	132,135	82.5%
Accounts payable and other liabilities	107,176	93,080	15.1%
Unearned revenue	5,026	5,249	-4.2%
Long-term debt	532,540	561,498	-5.2%
Other long-term liabilities	1,072,906	726,523	47.7%
Total liabilities	1,717,648	1,386,350	23.9%
Deferred inflows of resources	470,912	566,276	-16.8%
Net Investment in capital assets	408,094	485,268	-15.9%
Restricted	760,276	690,474	10.1%
Unrestricted (deficit)	(221,966)	(175,969)	-26.1%
Total net position	\$946,404	\$999,773	-5.3%

2018 has been restated for GASB Statement No. 84



# 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.

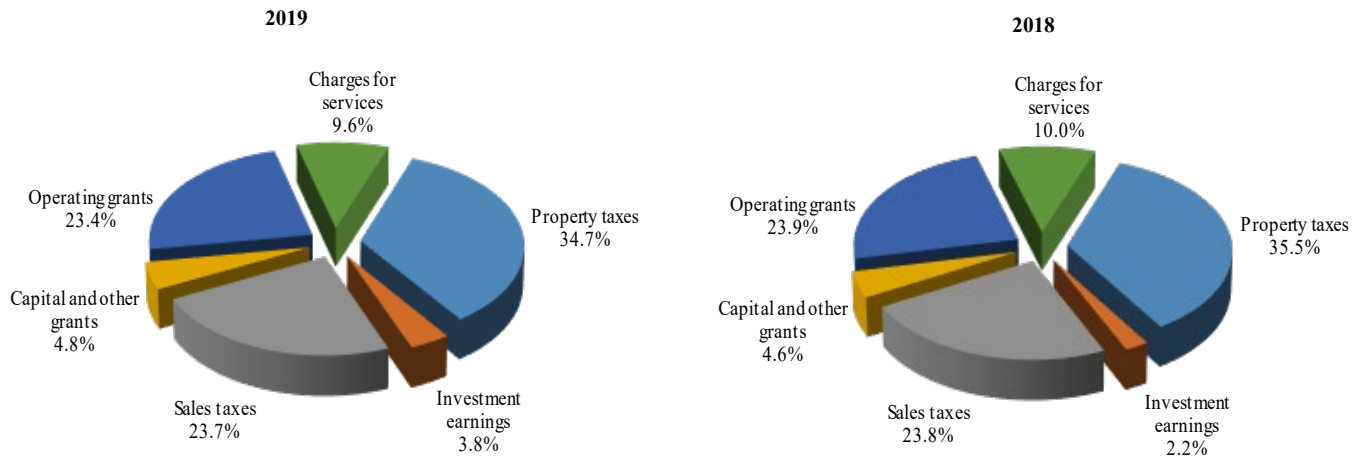
When reviewed over time, net position may serve as a useful indicator of the County's financial position. The County's assets and deferred outflows exceeded its liabilities and deferred inflows by \$946 million in governmental activities at the close of 2019. Compared with 2018, net position decreased by \$53.4 million or 5.3%.

Net investment in capital assets - A large portion of the net position (\$408.1 million or 43.1%) 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 (\$760.3 million or 80.3%) 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 \$221.9 million or -23.5%) 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 2019 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 for governmental activities over the past five years.

## Revenues by Source - Governmental Activities



(Amounts in 000's)

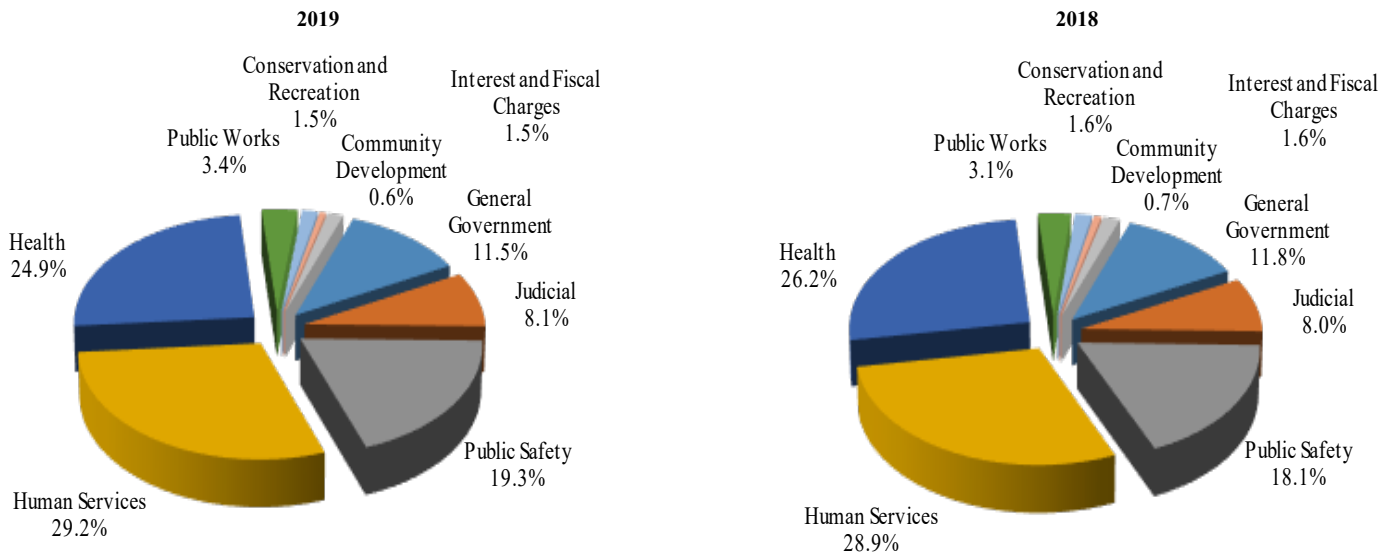
	2019	2018	2017	2016	2015
Property taxes	\$ 459,833	\$ 455,256	\$ 432,415	\$ 420,199	404,519
Sales taxes	314,049	304,956	301,223	308,532	293,785
Operating grants	310,831	306,694	316,964	314,570	294,968
Charges for services	127,677	129,650	149,688	141,618	129,718
Investment earnings	50,116	28,129	13,578	8,324	9,821
Capital and other grants	63,670	58,580	57,938	43,202	36,563
<b>Total</b>	<b>\$ 1,326,176</b>	<b>\$ 1,283,265</b>	<b>\$ 1,271,806</b>	<b>\$ 1,236,445</b>	<b>\$ 1,169,374</b>

Sales tax revenue increased by \$9.1 million from 2018 to 2019. Operating grants increased for the County by \$4.1 million in the same time period due to variances in federal funding. Capital and other grants, also based on funding, increased by \$5.1 million. Capital grants differ from operating grants in that they are used exclusively to purchase or acquire capital assets. Revenues, as a whole, increased by \$42.9 million from 2018 to 2019.

# 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, 2019. 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)

	2019	2018	2017	2016	2015
Health	\$ 342,092	\$ 327,351	\$ 320,021	\$ 327,823	\$ 307,967
Human Services	401,968	360,047	358,759	329,445	315,824
Public Safety	264,978	225,664	222,627	192,569	173,302
General Government	159,037	147,608	147,052	159,341	140,297
Judicial	111,580	99,378	101,206	89,992	82,822
Public Works	47,196	38,286	43,627	49,468	34,546
Other	49,828	48,459	40,271	43,572	42,572
<b>Total</b>	<b>\$ 1,376,679</b>	<b>\$ 1,246,793</b>	<b>\$ 1,233,563</b>	<b>\$ 1,192,210</b>	<b>\$ 1,097,330</b>

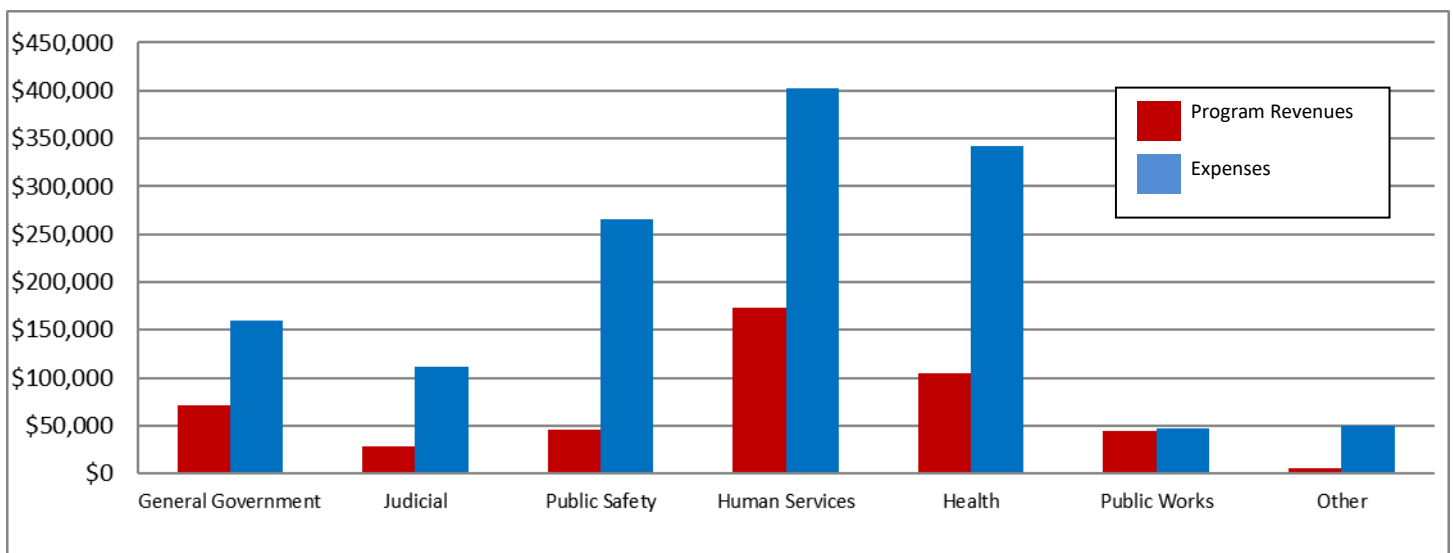
Expenses for health, human services, public safety, general government, judicial and public works increased from 2018 to 2019 to correspond with increased revenues and demand for services.

# 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 2019, the County recorded \$310.8 million in operating grants and \$35.3 million in capital grants combined, this is 26.1% of total governmental revenues. The major recipients of operating grants were; the Children Services Board (\$70.2 million), Public Assistance (\$86.2 million), and the Board of Developmental Disabilities (\$70.2 million).

Direct charges to users of governmental services, another type of program revenue, made up \$127.7 million or 9.6% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

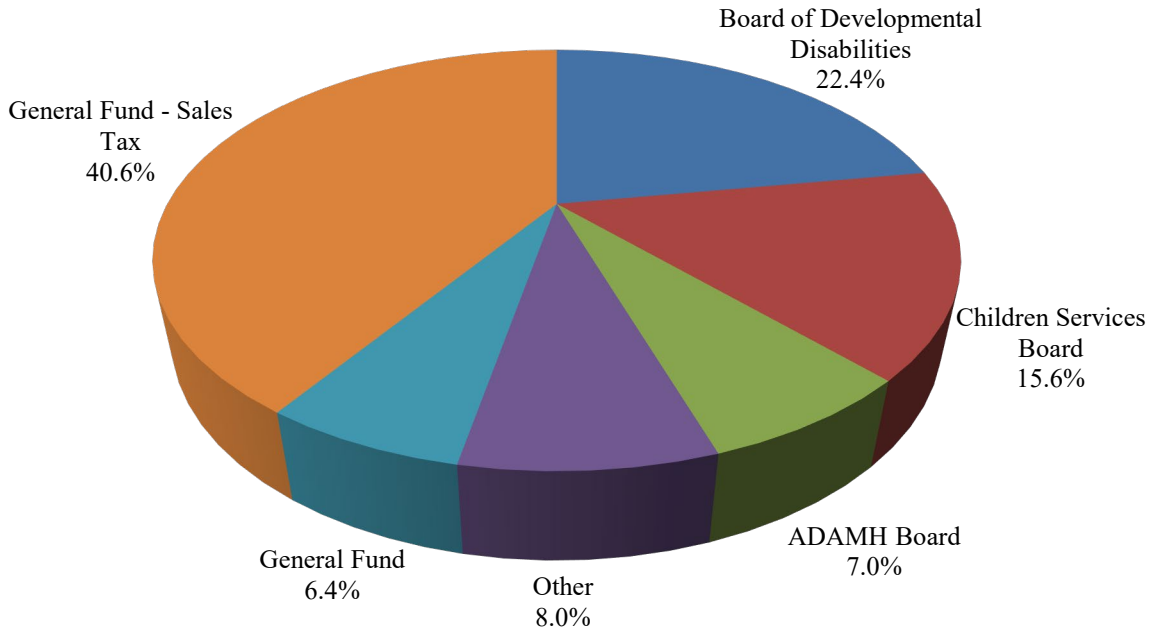
On the expense side, the largest activity in 2019 was human services, accounting for \$402.0 million or 29.2% of the total expenses for governmental activities. The major provider of human services activities is Job and Family Services. The health services program accounted for \$342.1 million or 24.9% 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 2019, the total general government expenses were \$159.0 million or 11.6% of the County’s total governmental expenses.

# Taxes

During 2019, the General Fund and County agencies received \$773.9 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 \$773,882,000**



Property tax revenue account for \$459.8 million or 34.7% of total revenues for governmental activities. Property tax revenues increased by \$4.6 million compared to 2018. 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 \$314.0 million. This reflects an increase of \$9.1 million compared to the prior year. During 2019, 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	\$ 1,593.59	\$ 2,053.02
Board of Developmental Disabilities	217.66	227.90
Children Services	151.05	162.78
City of Columbus	109.90	109.90
Columbus Public Library	87.43	91.28
ADAMH Board	68.41	71.63
Office on Aging	54.45	56.97
County General Fund	51.45	51.45
Metro Parks	33.18	33.25
Zoological Park	21.69	24.42
<b>Total</b>	<b>\$ 2,388.81</b>	<b>\$ 2,882.60</b>

\*Taxes based on 2019 rates, to be distributed in 2020

# Major Initiatives

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

Several infrastructure improvements were completed in 2019, including safety improvements by building a round-about at the intersection of Morse Road and Kitzmiller Road, totaling \$3.6 million; round-about at the intersection of Norton Road and Johnson Road, totaling \$1.8 million; Ormond Avenue drainage improvements, totaling \$309,000; Braun Road over Snyder Ditch, totaling \$260,000; Borrer Road over Plum Run, totaling \$336,000; and Franklin County resurfacing, totaling \$3.9 million.

The County received bond proceeds in 2016 in the amount of \$4.0 million to support the County parking facilities. In 2019, the following permanent improvements were completed and/or started: initiated the installation of the new parking garage system; completed the installation of additional charging stations located at the Fulton Street Parking Garage; and completed the Juvenile Detention Facility Generator replacement which supports the Front Street Parking Garage. Such improvements will extend the useful life of these facilities by fifteen years.

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 2019, the following renovation projects were completed and/or started: ongoing elevator modernization project scheduled for completion in early 2021; completed the housing unit modification at the Franklin County Corrections Center II; completed the boiler replacement at the Franklin County Corrections Center I; completed the Franklin County Dog Shelter & Adoption Center security enhancements; completed the Hearing Room relocation project; completed the Judicial Services Building lobby renovation project; completed the replacement of the Office Tower domestic water booster; completed the Franklin County Domestic Relations and Juvenile Court security enhancement project; started the roof at the Franklin County Office Tower; completed the installation of a generator at the East Opportunity Center; started the Franklin County Corrections Center II modification of training pod project; and completed the installation of a generator at the Print Shop. Such improvements will extend the useful life of these facilities.

In 2019, 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 56,000 Franklin County homeowners are taking advantage of the Homestead Tax Exemption. Those residents saved a combined \$32.1 million in 2019. The average savings to someone who qualifies for this break is around \$624 annually.

# Long-term Activity

**Capital assets** - The amount reported in the financial statements for governmental activity capital assets increased from \$820.6 to 929.9 million, a net increase of \$109.3 million in calendar year 2019. The increase primarily involved construction projects: the Board of Elections facility, Public Safety Center, Forensic Science Center, Corrections Center and facility renovations. The investment in capital assets for governmental activities at December 31, 2019 and 2018, net of accumulated depreciation, is shown in the table to the right.

**Long-term debt** - During 2019, the County issued Various Purpose Limited Tax Refunding Bonds in the amount of \$8.72 million for the purpose of currently refunding the County's Various Purpose Limited Tax Recovery Zone

Economic Development Bonds. The Various Purpose Limited Tax Recovery Zone Economic Development Bonds were originally issued for the purpose of constructing a County animal shelter, constructing a County government center and Franklin County Hall of Justice improvements. 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 2019.

(Amounts in 000's)

	2019	2018
Land	\$ 68,436	\$ 66,999
Buildings and improvements	427,063	440,882
Infrastructure	185,027	185,860
Machinery and equipment	41,621	45,228
Construction in progress	207,815	81,674
	<u>\$ 929,962</u>	<u>\$ 820,643</u>

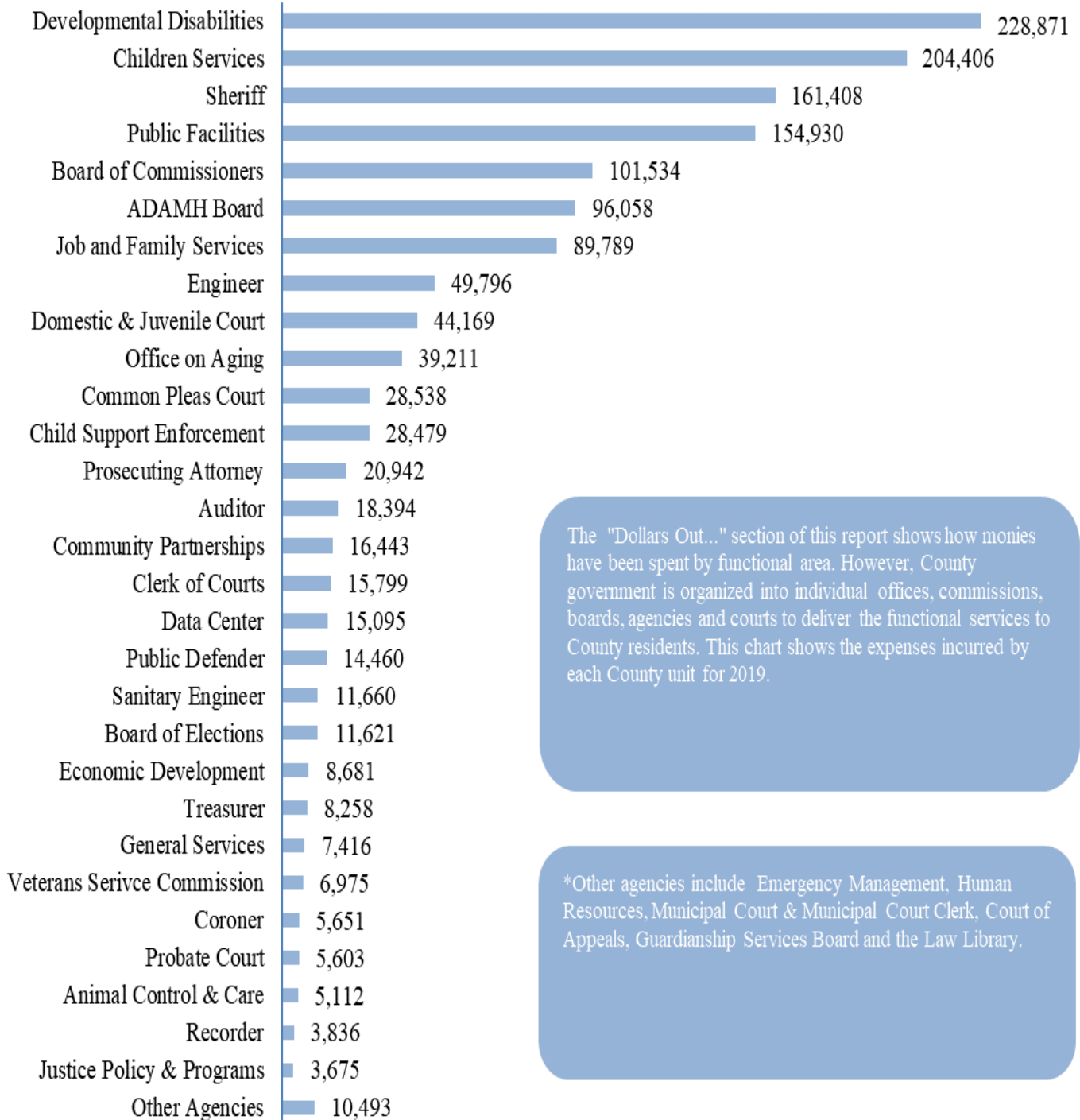
(Amounts in 000's)

Long-term Debt	Beginning	Additions	Reductions	Ending
General obligation bonds and notes:				
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	30,485	-	(525)	29,960
Series 2013 Government Facilities	1,750	-	(350)	1,400
Series 2013 Sheriff's Training Academy	4,385	-	(135)	4,250
Series 2013 Energy Conservation	5,854	-	(559)	5,295
Series 2014 Refunding	78,720	-	(6,175)	72,545
Series 2015 Refunding	63,235	-	-	63,235
Series 2016 Refunding	10,930	-	(925)	10,005
Series 2016 Board of Elections Facility	7,500	-	-	7,500
Series 2019 Refunding	-	8,720	-	8,720
	<u>211,504</u>	<u>8,720</u>	<u>(17,314)</u>	<u>202,910</u>
Special obligation bonds, notes and loans:				
Stadium Facility Project Bonds and Notes	20,595	-	(1,100)	19,495
Series 2018 Sales Tax Revenue Bonds	250,000	-	(14,235)	235,765
OPWC loans	3,040	-	(287)	2,753
	<u>273,635</u>	<u>-</u>	<u>(15,622)</u>	<u>258,013</u>
Unamortized bond premiums	56,546	-	(3,524)	53,022
Capital leases	19,813	-	(1,218)	18,595
Total	<u>\$ 561,498</u>	<u>\$ -</u>	<u>\$ (37,678)</u>	<u>\$ 532,540</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 2019 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 2019.

\*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

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## County Agencies, Boards, Offices

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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) 525-3282
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

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<b>Auditor</b>	Michael Stinziano
<b>Board of Commissioners</b>	Kevin Boyce Marilyn Brown John O'Grady
<b>Clerk of Courts</b>	Maryellen O'Shaughnessy
<b>Coroner</b>	Anahi M. Ortiz, M.D.
<b>Engineer</b>	Cornell R. Robertson
<b>Prosecuting Attorney</b>	Ron O'Brien
<b>Recorder</b>	Daniel O'Connor
<b>Sheriff</b>	Dallas Baldwin
<b>Treasurer</b>	Cheryl Brooks Sullivan
<b>Court of Appeals Tenth District (614) 525-3580</b>	Laurel Beatty Blunt Susan Brown Jennifer Brunner Julia L. Dorrian William A. Klatt Frederick D. Nelson Lisa L. Sadler Betsy Schuster
<b>Common Pleas Court General Division (614) 525-3454</b>	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
<b>Common Pleas Court Domestic Relations/ Juvenile Division (614) 525-3628</b>	James W. Brown Kim A. Browne Elizabeth Gill Monica Hawkins Terri B. Jamison Dana S. Preisse
<b>Common Pleas Court Probate Division (614) 525-3894</b>	Robert G. Montgomery



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