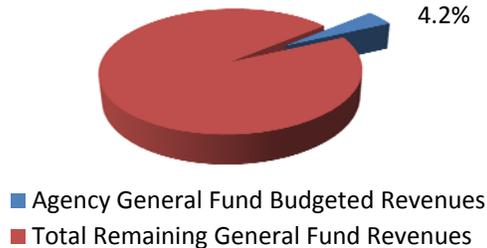
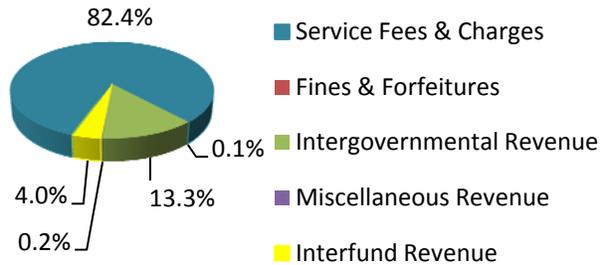


General Fund Analysis

Share of Total County Revenue

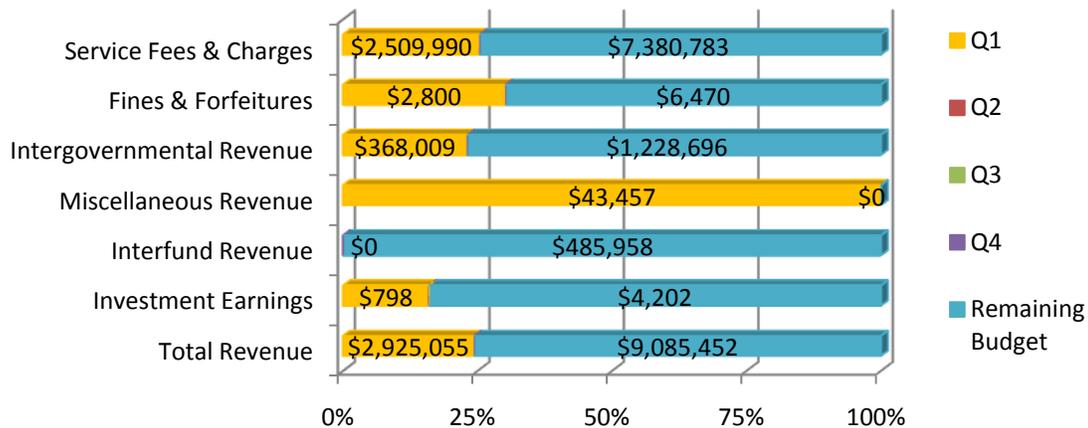


Agency Budgeted Revenues By Source



- The General Fund revenue for the Sheriff's Office is estimated to be \$12,010,507 for 2010, which is 4.2% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Sheriff's Office are: Fees received from the City of Columbus, Municipalities and the U.S. Marshall for the Housing of Prisoners, Poundage (Real Estate Sale Fees), and Civil Processing Fees.

General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$2,194,142	\$2,760,436	\$3,256,272	\$2,939,676	\$2,194,142	\$11,150,526
Current Year Actuals	\$2,925,055				\$2,925,055	\$12,010,507

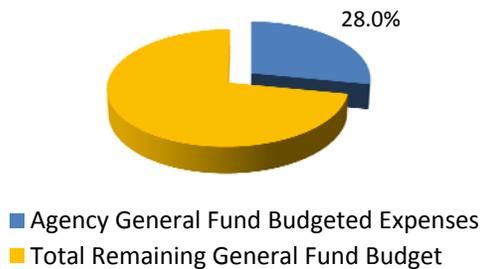
* Current year total represents revised budget.

- First quarter revenue of \$2,925,055 represents 24.4% of the budgeted amount for the year. YTD revenue of \$2,925,055 represents 24.4% of the budgeted amount for the year.
- Within Intergovernmental Revenue, the Sheriff receives American Recovery and Reinvestment Act of 2009 (ARRA) funding through the Office of Homeland Security and Justice Programs. The Sheriff has received \$199,178 in the 1st quarter of 2010.

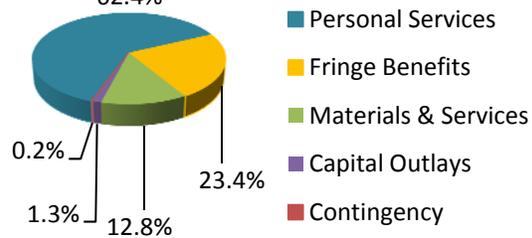
- Service Fees & Charges are within 1st quarter projections, but the housing of prisoners for the City of Columbus revenue is \$880,000 below projections. This decrease in revenue is currently being offset by revenue from Poundage which is currently projecting to be \$890,000 over 1st quarter budget projections. OMB will reassess the Sheriff's revenue situation after the 2nd quarter.
- Investment Earnings coincide with the economic downturn. The 2010 revenue budget incorporated a decrease; however, actual earnings are coming in even less than expected.
- There are no significant one-time revenues in the current quarter or YTD.

General Fund Analysis

Share of Total County Expenses

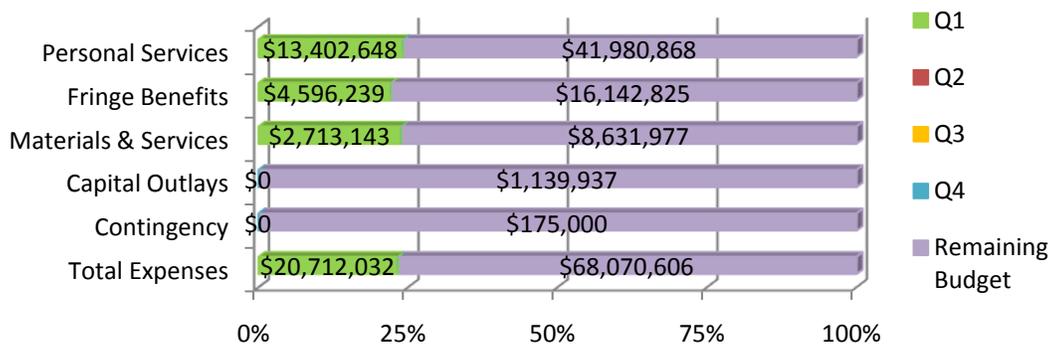


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Sheriff's Office are estimated to be \$88,782,638 for 2010, which is 28.0% of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$22,370,659	\$21,007,241	\$23,106,047	\$24,123,738	\$22,370,659	\$90,607,685
Current Year Actuals	\$20,712,032				\$20,712,032	\$88,782,638

* Current year total represents revised budget.

- First quarter expenditures of \$20,712,032 represent 23.3% of the budgeted amount for the year. YTD expenditures of \$20,712,032 represent 23.3% of the budgeted amount for the year.
- The majority of the Capital Outlay projects will be incurred by the end of the 3rd quarter.
- Contingency appropriations are transferred to Materials & Services to reimburse the Sheriff's Office for Return of Prisoner costs. Therefore, no expenditures will directly occur within the contingency category. The Ohio Revised Code allows for half of the Sheriff's salary amount to be initially established for Return of Prisoner costs. The Contingency appropriations are used once the Sheriff's office exceeds the initial amount.
- There are no significant one-time expenses in current quarter or YTD.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$12,780,811	\$13,402,648	104.9%
2nd Quarter	\$12,780,811		
3rd Quarter	\$14,910,947		
4th Quarter	\$14,910,947		
Total	\$55,383,516	\$13,402,648	24.2%

- The overage in personal services in the 1st quarter is due to vacation, sick leave and personal leave term payouts, holiday pay, and overtime. Personal services expenditures as a percent of budget is 23.11% after removing term payouts, which are not included in the Sheriff's budget. The 6 pay periods in the 1st quarter represent 23.08% of the 2010 pay periods.

Budget Corrective Items

Approved

- There were no budget adjustments approved during the 1st quarter.

Pending

- Resolution No. 344-10, submitted during the 2nd quarter, authorized the number of guaranteed beds for the United States Marshals Service from 90 to 125 in the Franklin County Jail.

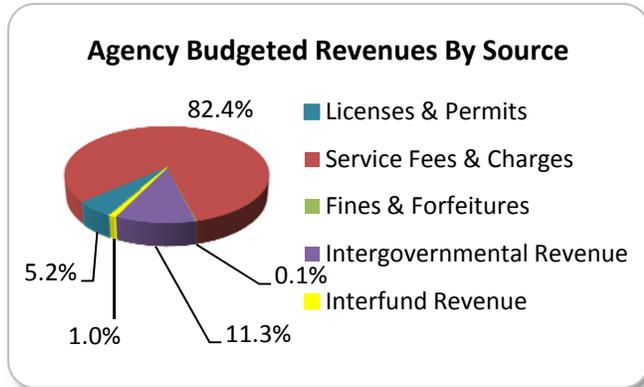
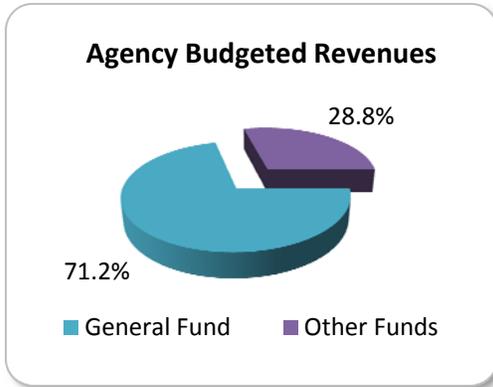
Not Recommended

- There were no requests that were not approved or submitted for approval during this quarter.

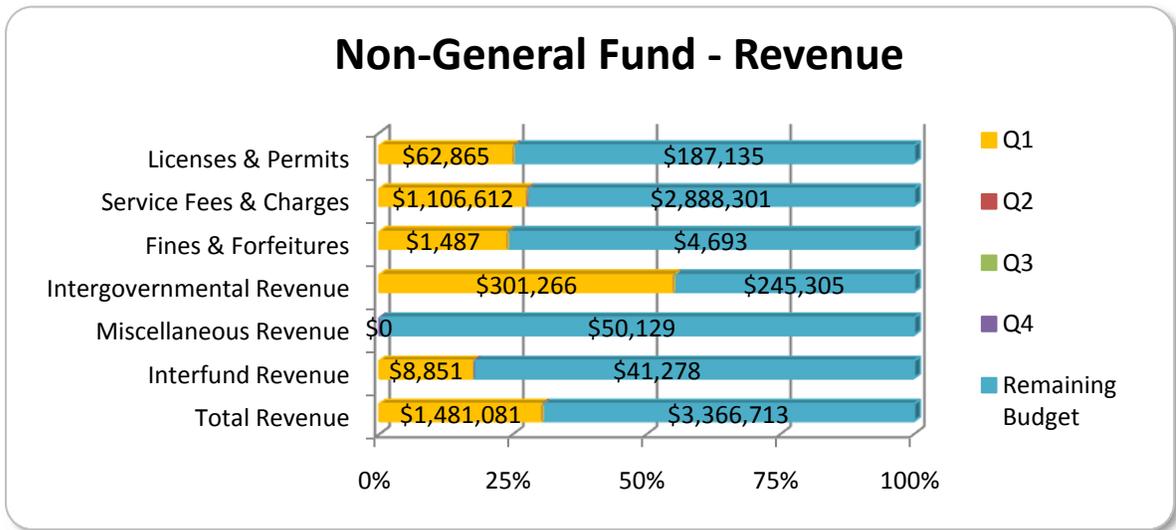
Budget Recommendations

- The Sheriff's Housing of Prisoners (Columbus) revenue is under budget as of the 1st quarter. First quarter collections in this area are 4.5% behind the Sheriff's Office 2010 estimates. If this trend continues, a reduction in revenue estimates of approximately \$880,000 for the Sheriff's Housing of Prisoners (Columbus) may be required after the 2nd quarter review. OMB will continue to monitor this revenue source.
- A review of the jail per diem rate indicates that an increase in the current jail per diem rate may be warranted. The current jail per diem rate is \$70. At a proposed rate of \$90, effective July 1, 2010, the 2010 increase in revenue would be approximately \$700,000. This revenue increase would help offset the projected reduction in Housing of Prisoner revenue of approximately \$880,000 by year-end. Even with the increase in the per diem rate to \$90, the revenue for the Sheriff's Housing of Prisoners (Columbus) still may be approximately \$180,000 below budget.
- It is recommended that after the 2nd quarter, a close review of all jail costs be done due to the continued decrease in jail population. Given the continual decline in revenue associated with the housing of prisoners, OMB will continue to evaluate and monitor variable costs associated with correctional facility operations.

Non-General Fund Analysis



- The Non-General Fund revenue for the Sheriff's Office is estimated to be \$4,847,794 for 2010, which is 28.8% of the total budgeted revenue (\$16,858,301) for the Sheriff's Office.
- The main sources of Non-General Fund revenue for the Sheriff's Office are: Grant funding (Violence Against Women and DUI Enforcement), prisoner inmate general sales (Commissary Fund), Concealed Handgun License fees, Police Service Contracts (Rotary Fund), and a contract with Child Support Enforcement Agency.

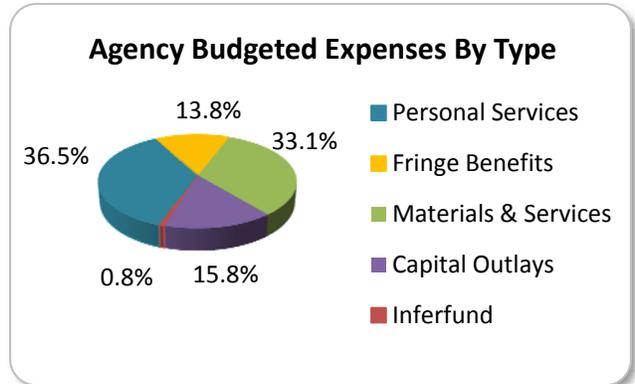
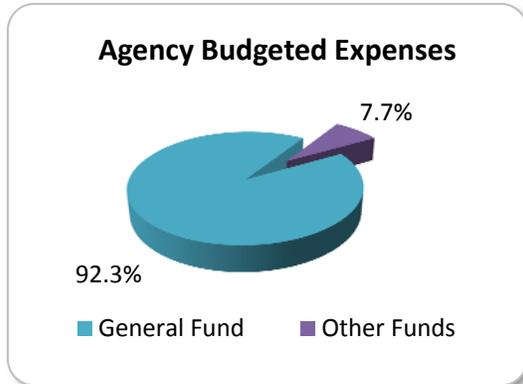


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,206,937	\$1,055,860	\$960,445	\$1,060,784	\$1,206,937	\$4,284,026
Current Year Actuals	\$1,481,081				\$1,481,081	\$4,847,794

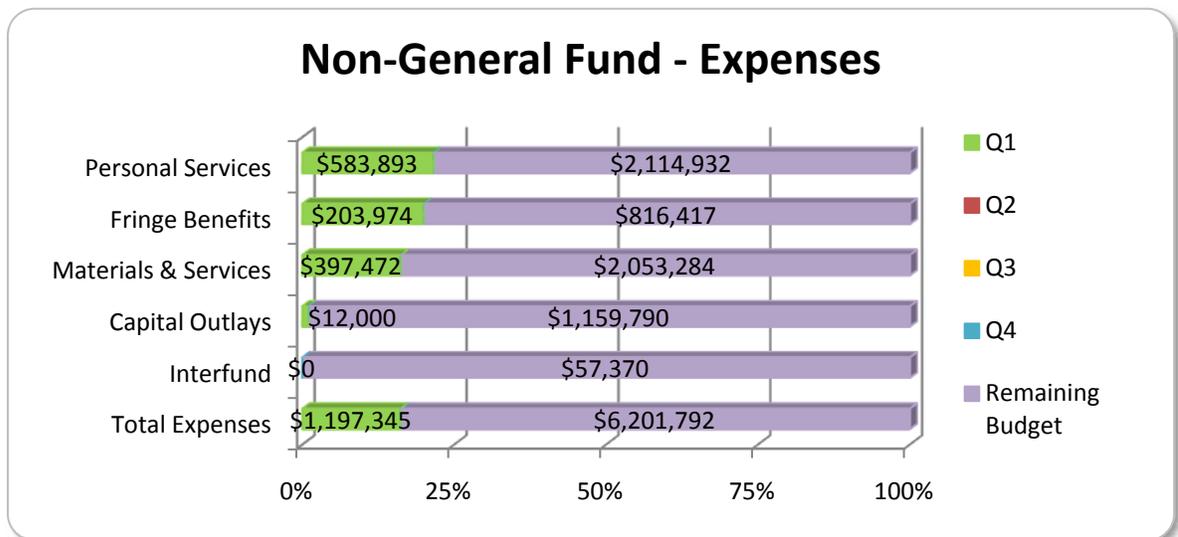
* Current year total represents revised budget.

- First quarter revenue of \$1,481,081 represents 30.6% of the budgeted amount for the year. YTD revenue of \$1,481,081 represents 30.6% of the budgeted amount for the year.
- Within Intergovernment Revenue, the Sheriff's Office received a large portion of their State Grants for Violence Against Women Act (VAWA) in the 1st quarter of 2010. The Interfund Revenue in the 1st quarter reflects the one-time cash match for the VAWA grant.

Non-General Fund Analysis



- The Non-General Fund expenditure budget for the Sheriff's Office is estimated to be \$7,399,137 for 2010, which is 7.7% of the total budgeted expenditures (\$96,181,775) for the Sheriff's Office.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,183,264	\$1,000,294	\$1,320,914	\$1,884,075	\$1,183,264	\$5,388,547
Current Year Actuals	\$1,197,345				\$1,197,345	\$7,399,137

* Current year total represents revised budget.

- First quarter expenditures of \$1,197,345 represent 16.2% of the budgeted amount for the year. YTD expenditures of \$1,197,345 represent 16.2% of the budgeted amount for the year.
- The Capital Outlay budget is for the new Jail Management System (JMS). This expenditure is anticipated to occur during the 2nd or 3rd quarter.
- Materials and Services appear to be under budget; however, the computer equipment needed for the new Jail Management System will be purchased during the 3rd quarter.
- There are no significant one-time expenses in the current quarter or YTD.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$622,806	\$583,893	93.8%
2nd Quarter	\$622,806		
3rd Quarter	\$726,607		
4th Quarter	\$726,607		
Total	\$2,698,825	\$583,893	21.6%

- The budgeted staffing level for the Police Service Contracts is 27 FTEs. However, 2 FTEs are currently vacant resulting in actual expenditures being lower than budget for personal services in the 1st quarter.

Budget Corrective Items

Approved

- Resolution No. 0138-10 reconciled the Jail Management Fund by decreasing appropriations in Capital Outlays by \$47,772 to align with the amended certificate of estimated resources.
- Resolution No. 0209-10 authorized the Violence Against Women Act (VAWA) fund a supplemental appropriation (\$11,401.99) and a cash match (\$8,851.00) for the VAWA grant.
- Resolution No. 0244-10 authorized the creation of the Franklin County Drug Task Force Fund and established appropriations for the use of these funds (\$250,000).

Pending

- There are no pending requests that may impact the budget.

Not Recommended

- There were no requests that were not approved or submitted for approval during this quarter.

Budget Recommendations

- Based upon the 1st quarter analysis, there are no additional recommendations for budget savings or organizational performance improvements at this time.