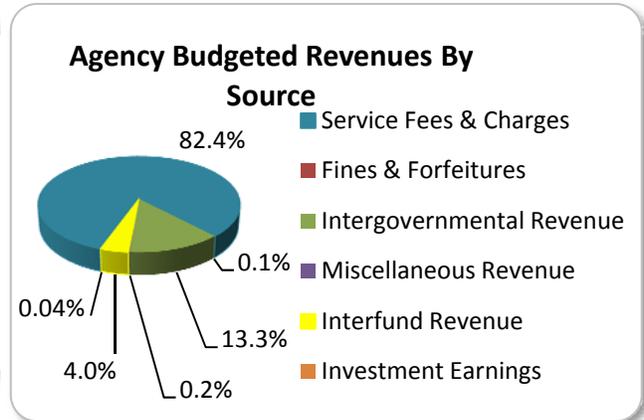
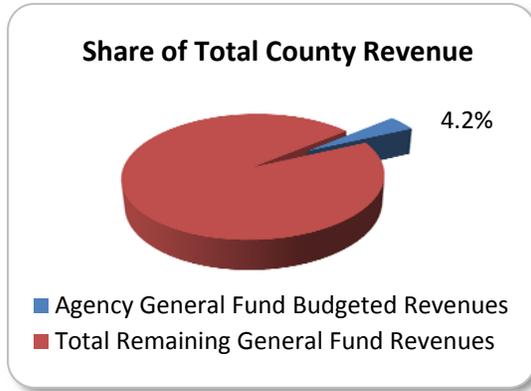
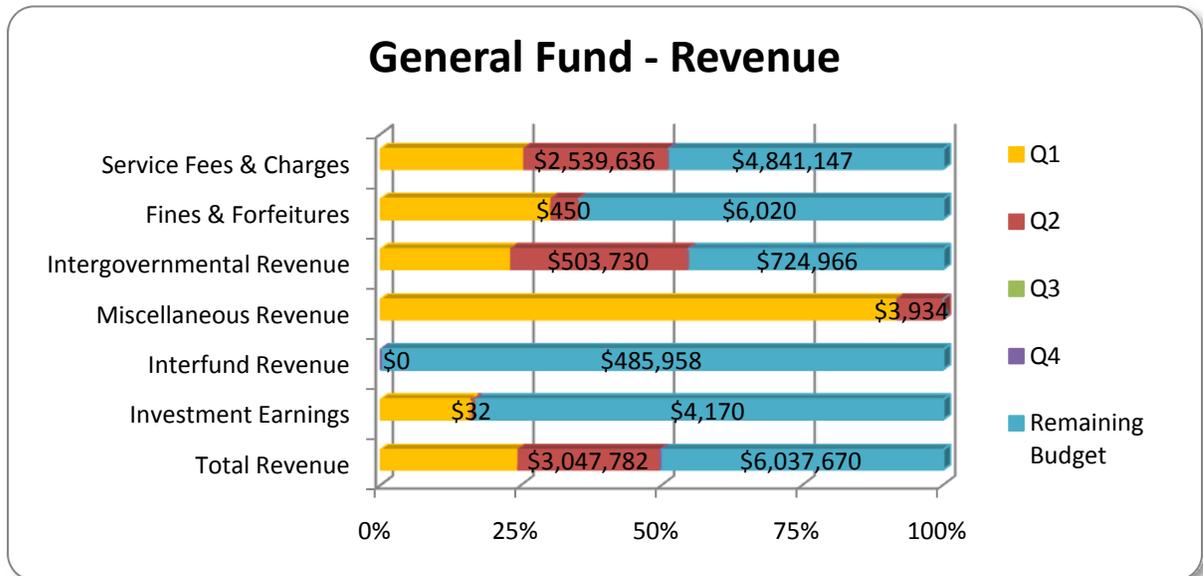


General Fund Analysis



- 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.



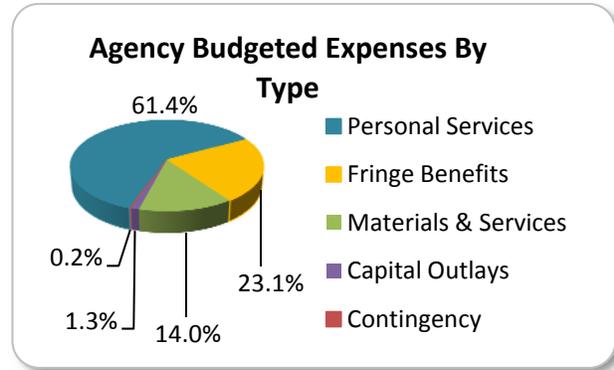
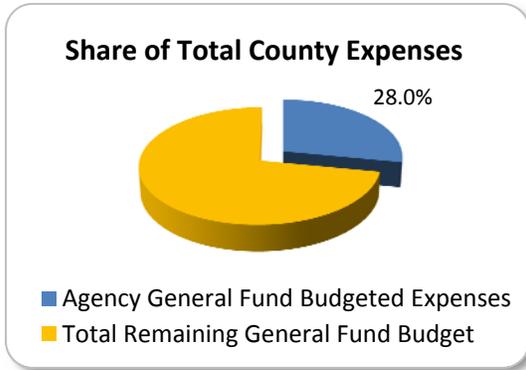
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$2,194,142	\$2,760,436	\$3,256,272	\$2,939,676	\$4,954,578	\$11,150,526
Current Year Actuals	\$2,925,055	\$3,047,782			\$5,972,837	\$12,010,507

* Current year total represents revised budget.

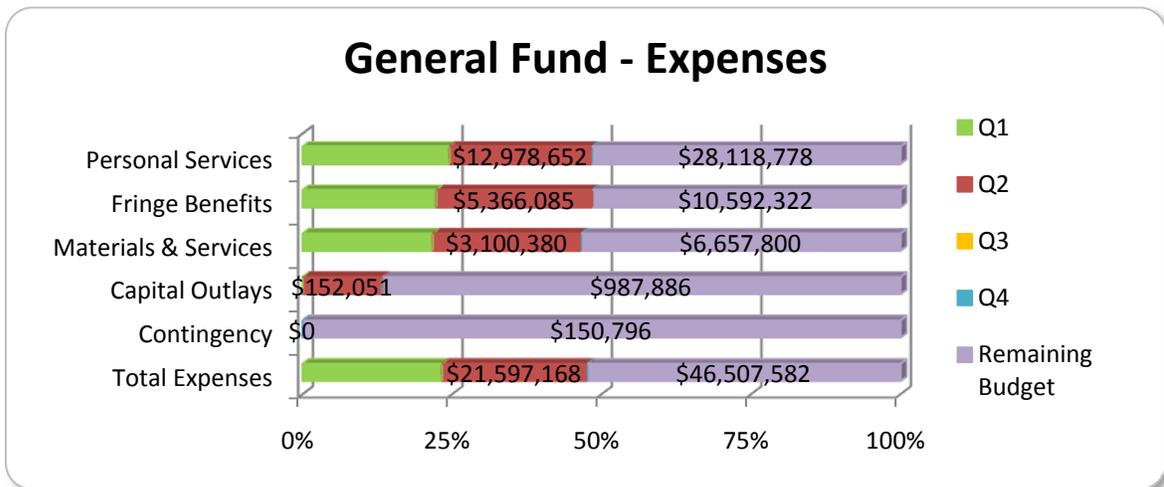
- Second quarter revenue of \$3,047,782 represents 25.4% of the budgeted amount for the year. YTD revenue of \$5,972,837 represents 49.7% of the budgeted amount for the year.

- Service Fees & Charges are within 2nd quarter projections, but the housing of prisoners for the City of Columbus revenue is \$796,000 below projections. This decrease in revenue is currently being offset by revenue from Poundage which is currently projecting to be \$890,000 over year-end projections. OMB will reassess the Sheriff's revenue situation after the 3rd quarter.
- 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 \$315,823 through the 2nd quarter of 2010.
- Interfund Revenue includes JAG Grant funds, which will be received in the 3rd or 4th quarter of 2010.
- Investment Earnings coincide with the economic downturn. The 2010 revenue estimate 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



- The General Fund expenditures for the Sheriff's Office are estimated to be \$88,816,782 for 2010, which is 28.1% of the total budgeted expenditures for the General Fund.



	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	\$43,377,900	\$90,607,685
Current Year Actuals	\$20,712,032	\$21,597,168			\$42,309,200	\$88,816,782

* Current year total represents revised budget.

- Second quarter expenditures of \$21,597,168 represent 24.3% of the budgeted amount for the year. YTD expenditures of \$42,309,200 represent 47.6% of the budgeted amount for the year.
- The majority of the Capital Outlay projects will be expended 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 expenditures in the 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	\$12,570,119	\$13,402,648	106.6%
2nd Quarter	\$12,570,119	\$12,978,652	103.3%
3rd Quarter	\$14,686,742		
4th Quarter	\$14,673,098		
Total	\$54,500,078	\$26,381,300	48.4%

- The overage in personal services in the 1st quarter is due to vacation, sick leave and personal leave termination payouts, holiday pay, overtime, unbudgeted bargaining unit salary increases and retroactive payments, and actual vacancy rates being lower than anticipated.
- The overage in personal services in the 2nd quarter is due to overtime, unbudgeted bargaining unit increases, and actual vacancy rates being lower than anticipated.
- Personal services expenditures as a percent of budget is 47.3% after removing term payouts, which are not included in the Sheriff's budget. The 12 pay periods YTD and the timing of the 1% non-bargaining salary increases represent 45.7% of the 2010 personal services budget.
- In 2010, the Sheriff may require supplemental appropriations in the 4th quarter to cover the additional expenditures related to overtime, unbudgeted bargaining unit salary increases and retroactive payments, and vacancy levels. The vacancy credit included in the 2010 budget is currently higher than the actual number of vacancies. In previous years, the Sheriff's office has been able to transfer appropriations to cover any overages in personal services. OMB will closely monitor the Sheriff's budget to determine if supplemental appropriations or a transfer of appropriations is required in the 4th quarter.

Budget Corrective Items

Approved

- Resolution No. 0344-10 authorized an increase in the number of guaranteed beds for the United States Marshals Service from 90 to 125 in the Franklin County Jail.
- Resolution No. 0371-10 authorized the transfer of appropriations (\$24,203) from contingency to materials and services for the actual and necessary costs associated with return of prisoners.
- Resolution No. 0495-10 authorized the transfer of appropriations (\$1,102,000) from personal services to materials and services for contract nursing services.
- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

Pending

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

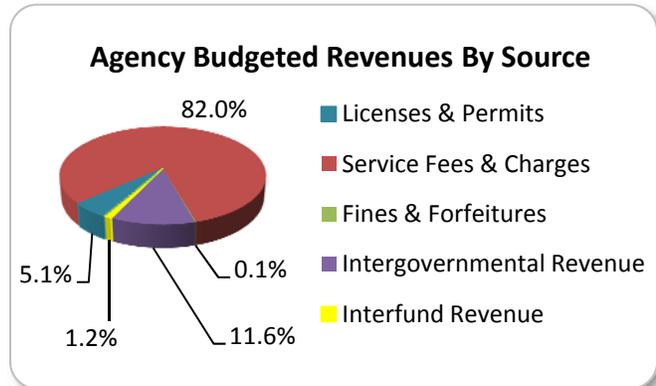
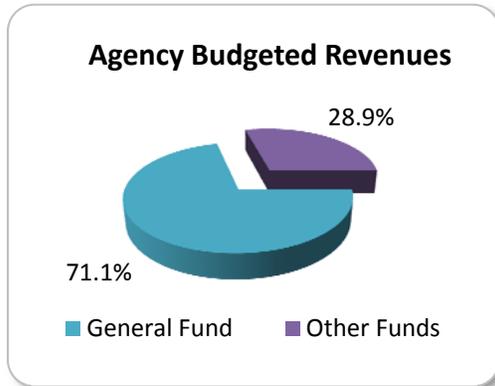
Not Recommended

- There have been no requests for budget adjustments not approved to date.

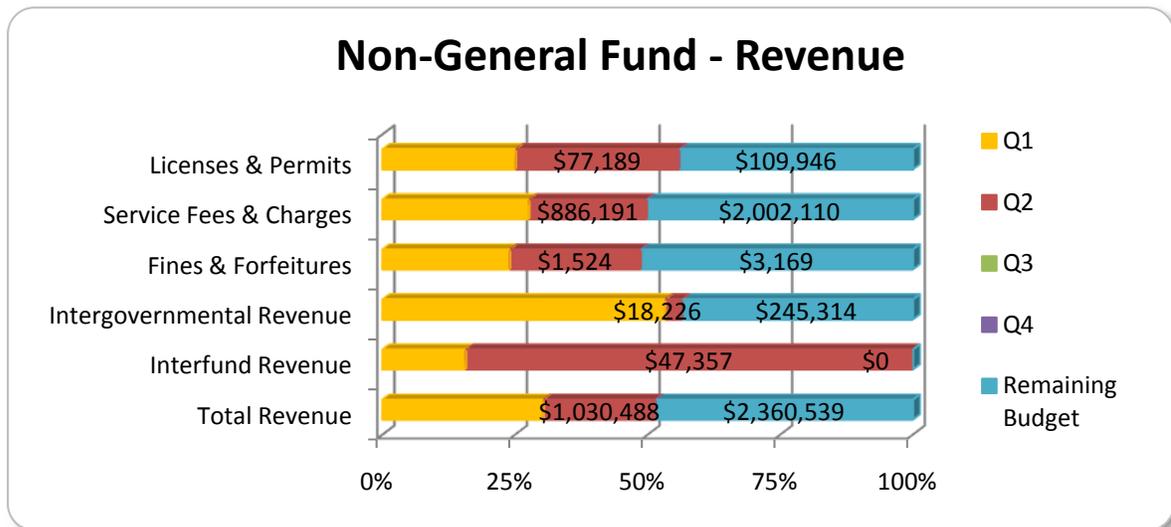
Budget Recommendations

- The Sheriff's Housing of Prisoners (Columbus) revenue is under budget as of the 2nd quarter. 2nd quarter collections in this area are 15.9% behind the Sheriff's Office 2010 estimates. If this trend continues, a reduction in revenue estimates of approximately \$800,000 for the Sheriff's Housing of Prisoners (Columbus) may be required after the 3rd quarter review. OMB will continue to monitor this revenue source.
- The Sheriff's Poundage revenue dramatically increased in the 1st half of the year due to an increase in the number of Sheriff sales on foreclosed homes. Poundage is the revenue that is generated from the sale of foreclosed homes. The Sheriff's 2010 Budget for Poundage is \$450,000, YTD they have received \$670,441. The year-end projection for Poundage is \$1,340,000, an increase of \$890,000 over the 2010 budget. If this trend continues, the increased revenue from Poundage will offset the projected Housing of Prisoners revenue shortage. After the 3rd quarter, OMB will consider revenue adjustments.
- It is recommended that, after the 3rd 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 \$4,872,108 for 2010, which is 28.9% of the total budgeted revenue (\$16,882,615) 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.

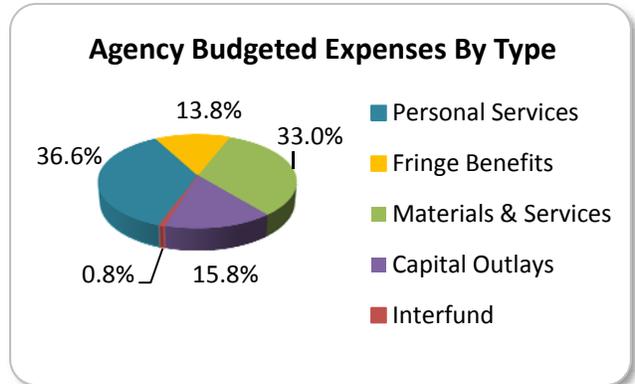
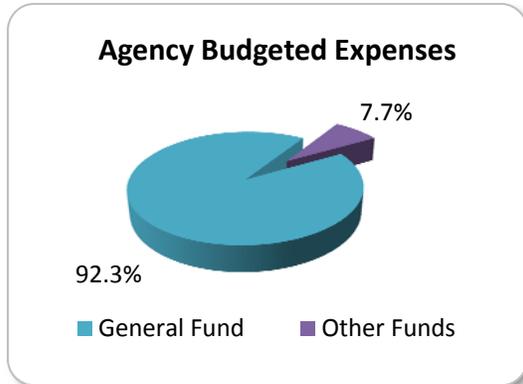


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,206,937	\$1,055,860	\$960,445	\$1,060,784	\$2,262,797	\$4,284,026
Current Year Actuals	\$1,481,081	\$1,030,488			\$2,511,569	\$4,872,108

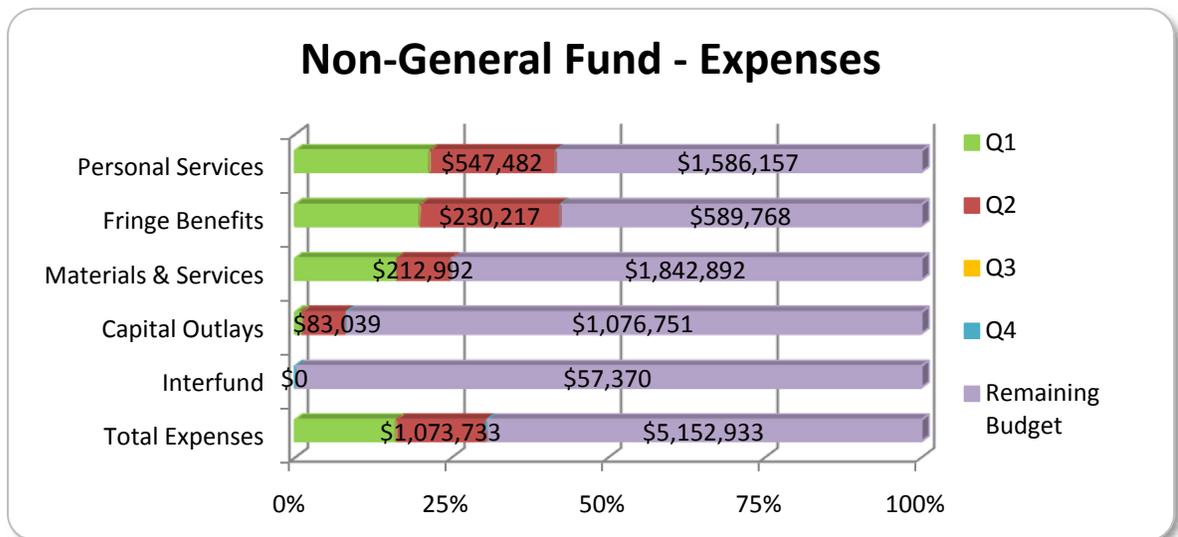
* Current year total represents revised budget.

- Second quarter revenue of \$1,030,488 represents 21.2% of the budgeted amount for the year. YTD revenue of \$2,511,569 represents 51.6% of the budgeted amount for the year.
- Service Fees and Charges revenue are from the contracts that the Sheriff has with the townships and other municipalities for Sheriff patrol services.
- Within Intergovernmental 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 2nd quarter reflects the 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 \$7,424,011 for 2010, which is 7.7% of the total budgeted expenditures (\$96,240,793) 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	\$2,183,558	\$5,388,547
Current Year Actuals	\$1,197,345	\$1,073,733			\$2,271,078	\$7,424,011

* Current year total represents revised budget.

- Second quarter expenditures of \$1,073,733 represent 14.5% of the budgeted amount for the year. YTD expenditures of \$2,271,078 represent 30.6% of the budgeted amount for the year.
- 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.
- The Capital Outlay budget is for the new Jail Management System (JMS). This expenditure is anticipated to occur during the 3rd quarter.
- There are no significant one-time expenditures 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	\$627,012	\$583,893	93.1%
2nd Quarter	\$627,012	\$547,482	87.3%
3rd Quarter	\$731,866		
4th Quarter	\$731,643		
Total	\$2,717,532	\$1,131,375	41.6%

- Non-General Fund budgeted staffing levels include the Police Service Contracts of 27 FTEs. However, 2 FTEs are currently vacant resulting in actual expenditures being lower than budget for personal services in the 2nd 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).
- Resolution No. 0494-10 authorized supplemental appropriations in the Violence Against Women Act (VAWA) fund (\$24,314) and a cash match (\$6,079) for the American Recovery and Reinvestment Act (ARRA) VAWA grant.
- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

Pending

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

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Budget Recommendations

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