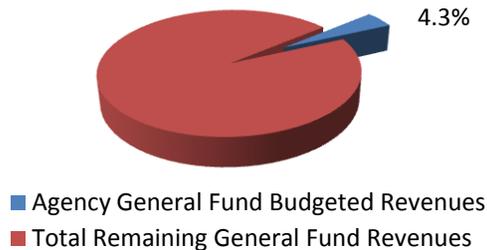
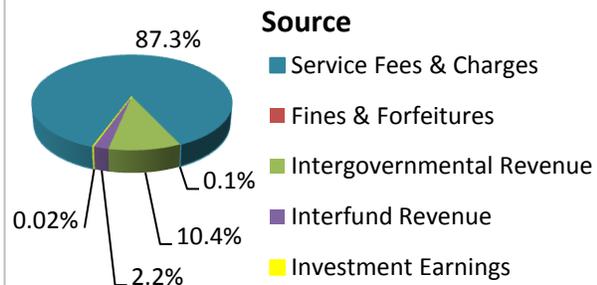


General Fund Analysis

Share of Total County Revenue

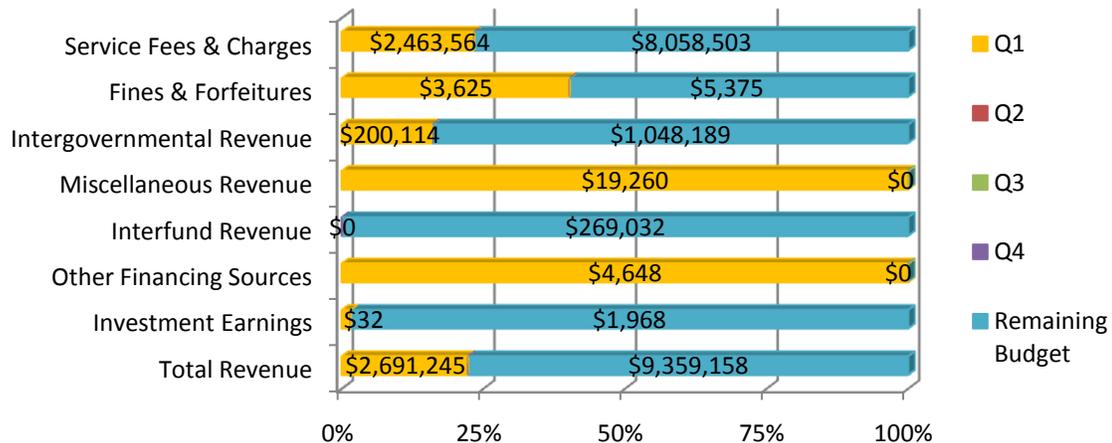


Agency Budgeted Revenues By Source



- The General Fund revenue for the Sheriff's Office is estimated to be \$12,050,403 for 2011, which is 4.3% 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 | \$2,925,055 | \$3,047,782 | \$3,370,838 | \$3,231,125 | \$2,925,055 | \$12,574,800 |
| Current Year Actuals | \$2,691,245 | | | | \$2,691,245 | \$12,050,403 |

* Current year total represents revised budget.

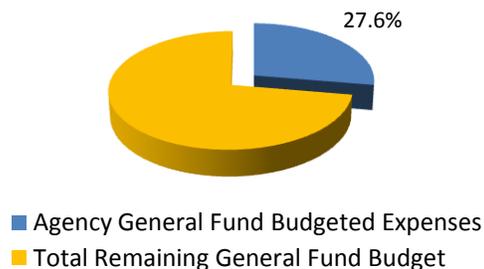
- First quarter revenue of \$2,691,245 represents 22.3% of the budgeted amount for the year.
- Service Fees & Charges, including housing of prisoner revenue and poundage, are slightly below 1st quarter projections. The 1st quarter collections for the City of Columbus Housing of Prisoners (HOP) revenue are \$1,038,432. The revenue projection for the HOP for the City of Columbus is \$4,860,000.

This is slightly below the 2011 budgeted amount of \$4,888,348. This projection includes the increase in the per diem rate from \$70 to \$79 as of May 1, 2011. The revenue for Poundage is currently projecting \$300,000 less than budgeted due to Sheriff's Office being caught up on the processing of foreclosures. The backlog of foreclosure processing that happened last year caused the spike in Poundage revenue in the 1st and 2nd quarter of 2010. This revenue for Poundage has leveled off over the last 6 months. This decrease in revenue is currently being offset by higher than anticipated revenue received from housing of prisoners from other municipalities and the U.S. Marshals, medical care for Columbus inmates and Civil Processing Fees. OMB will reassess the Sheriff's revenue situation after the 2nd quarter.

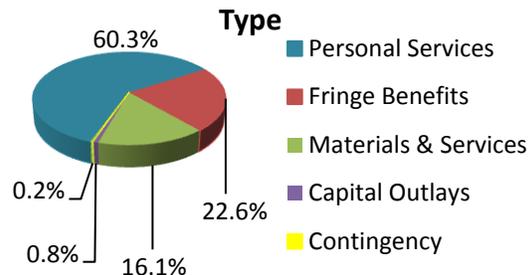
- Within Intergovernmental Revenue, the Sheriff receives American Recovery and Reinvestment Act of 2009 (ARRA) funding through the Office of Homeland Security and Justice Programs. The Sheriff has received \$70,390 in the 1st quarter of 2011. The majority of intergovernmental revenue will be received in the 3rd and 4th quarters.
- The Interfund Revenue will be received during the 4th quarter from the Wireless 911 Fund.

General Fund Analysis

Share of Total County Expenses

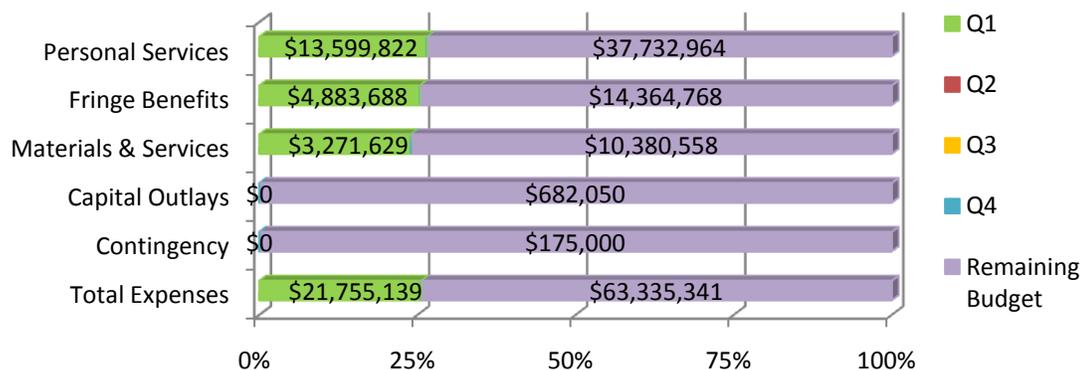


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$85,090,480** for 2011, which is **27.6%** 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 | \$20,712,032 | \$21,597,168 | \$23,184,764 | \$25,282,089 | \$20,712,032 | \$90,776,053 |
| Current Year Actuals | \$21,755,139 | | | | \$21,755,139 | \$85,090,480 |

* Current year total represents revised budget.

- First quarter expenditures of **\$21,755,139** represent **25.6%** of the budgeted amount for the year.
- There are no significant variances in Materials and Services in the current quarter.
- 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.

General Fund Analysis

Personal Services

| <u>Quarter</u> | <u>Agency Budget</u> | <u>Actual Expenditures</u> | <u>% of Budget Expended</u> |
|----------------|----------------------|----------------------------|-----------------------------|
| 1st Quarter | \$11,846,028 | \$13,599,822 | 114.8% |
| 2nd Quarter | \$11,846,028 | | |
| 3rd Quarter | \$13,820,365 | | |
| 4th Quarter | \$13,820,365 | | |
| Total | \$51,332,786 | \$13,599,822 | 26.5% |

- The Sheriff's Personal Services are over budget by 14.8% (\$1,753,794) in the 1st quarter of 2011.
- The Sheriff is exceeding budget in Personal Services primarily due to the following:
 - A total of \$887,272 payouts occurred in the 1st quarter, which includes Sick Leave Termination Payouts (\$287,861), Sick Leave - Wellness Payouts (\$37,002), Vacation Termination Payouts (\$196,011), Vacation Payouts (\$201,687), Comp Termination Payouts (\$33,224), Personal Leave Termination Payouts (\$9,574) and Personal Leave Payouts (\$121,911).
 - \$750,051 or 54% of overtime budget was expended in the 1st quarter. If overtime expenditures are reduced to budgeted levels starting in May, overtime expenditures will exceed budget by approximately \$600,000 by year-end. However, if the current trend continues, overtime expenditures could exceed budget by approximately \$1.9 million by year-end.
 - The Sheriff's Custody/Jail Operations Program, excluding above mentioned payouts and overtime, is projected to exceed budget by \$625,000 in 2011. The Custody/Jail Operations Program is currently staffed at 482 FTEs. Approved FTEs for this program are 479 FTEs; however, the budget included a 6.09% vacancy credit. The 482 FTEs includes a new class of 20 deputies who started training on April 18.
 - The Sheriff's Jail Medical Program is projected to exceed budget by \$550,000 in 2011. The Sheriff's 2011 Jail Medical Program Budget was based on the assumption that the Jail nursing services contract would be in place as of January 2011. The nurses were on county payroll through the last pay period in February (approximately \$200k for 4 pay periods). Also, the vacancy credit that was applied to the Jail Medical Program was not removed when the final budget was amended to include the nursing contract (approximately \$350k).

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.
- Resolution No. 0130-11 increased the Housing of Prisoners per diem from \$70 a day to \$79 a day. This increase will take effect on May 1, 2011 for all municipalities who have a contract with Franklin County to house their prisoners.

- Resolution No. 0181-11 authorized a transfer of General Fund appropriations from the Sheriff's Materials and Services to the Commissioners Reserves in the amount of \$27,000. The Sheriff has transferred all mail processing to the county mailroom.

Pending

- Resolution No. 0207-11, approved early in the 2nd quarter, authorized the transfer of appropriations (\$19,398) from contingency to materials and services for the actual and necessary costs associated with return of prisoners in January and February 2011.

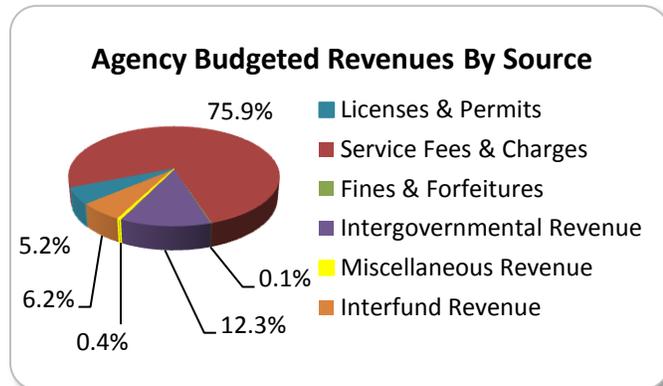
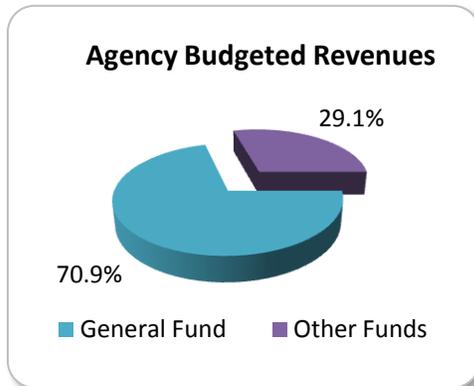
Not Recommended

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

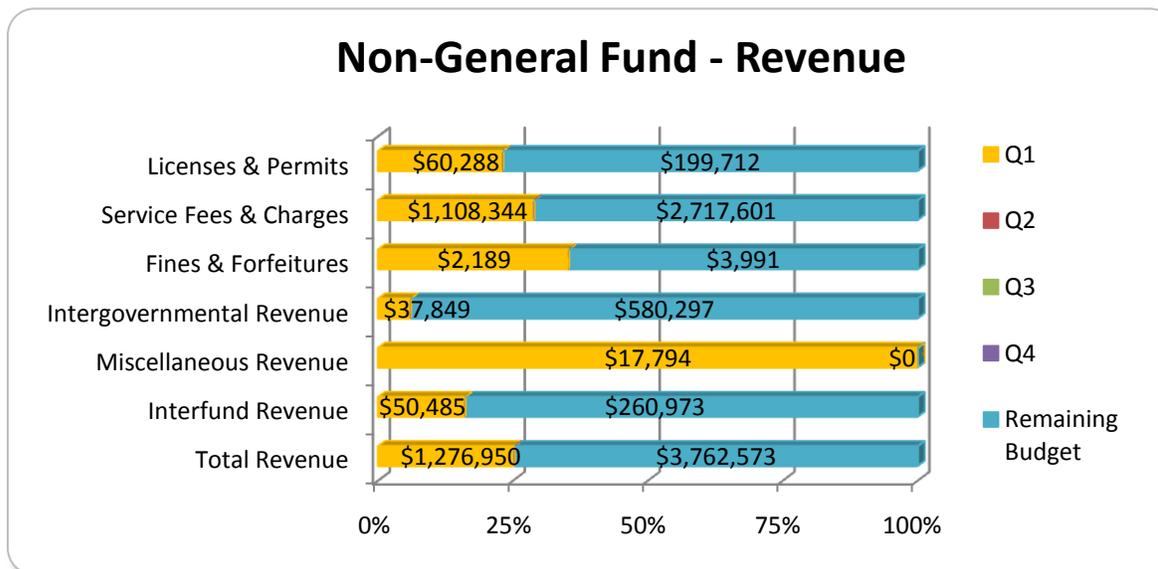
Additional Budget Analysis and Budget Recommendations

- Based upon the 1st quarter analysis, the Sheriff's personal services will exceed budget by the end of 2011. The amount of the overage will depend on vacancy levels, overtime expenditures and sick and vacation termination payouts during the remainder of the year. As of 1st quarter expenditures (6 pay periods), assuming overtime expenditures are reduced to budgeted levels starting in May, it is estimated that the Sheriff's office will exceed budget by \$2.1 million by year-end. However, if the current overtime trend continues, the Sheriff's office could exceed budget by approximately \$3.4 million by year-end. These estimates do not include any potential 2011 salary increases from current collective bargaining negotiations.
- Based upon the above analysis, OMB recommends that the Sheriff's office develop an overtime management system and accompanying overtime governance policy and review the impact of sick and vacation usage policies on overtime. OMB also recommends that the Sheriff's office hold open future vacant positions in the Jail Custody program based on current average daily population levels.
- Also, with the outcome of Senate Bill 5 yet to be determined, the Sheriff's office may see more retirements, which could increase the sick and vacation termination payouts.

Non-General Fund Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$5,039,523** for 2011, which is **29.5%** of the total budgeted revenue (**\$17,089,926**) for the Sheriff's Office.
- The main sources of non-general fund revenue for the Sheriff's Office are: Grant funding (Violence Against Women, DUI Enforcement and Drug Task Force), prisoner inmate general sales (Commissary Fund), Concealed Handgun License fees, Police Service Contracts (Rotary Fund), and a contract with Child Support Enforcement Agency.

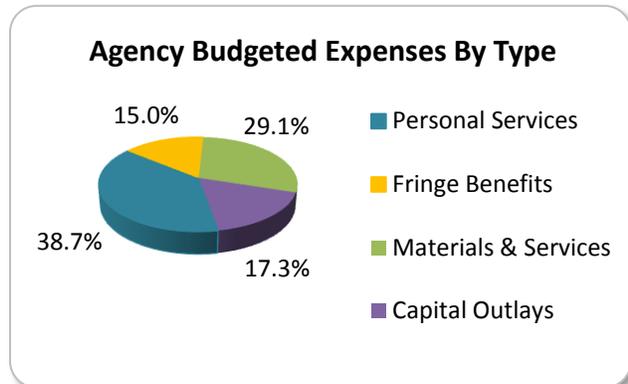
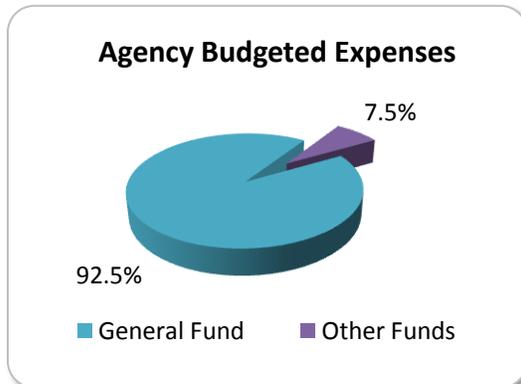


| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------|
| Prior Year Actuals | \$1,481,081 | \$1,030,488 | \$1,159,722 | \$1,312,207 | \$3,671,291 | \$4,983,498 |
| Current Year Actuals | \$1,276,950 | | | | \$1,276,950 | \$5,039,523 |

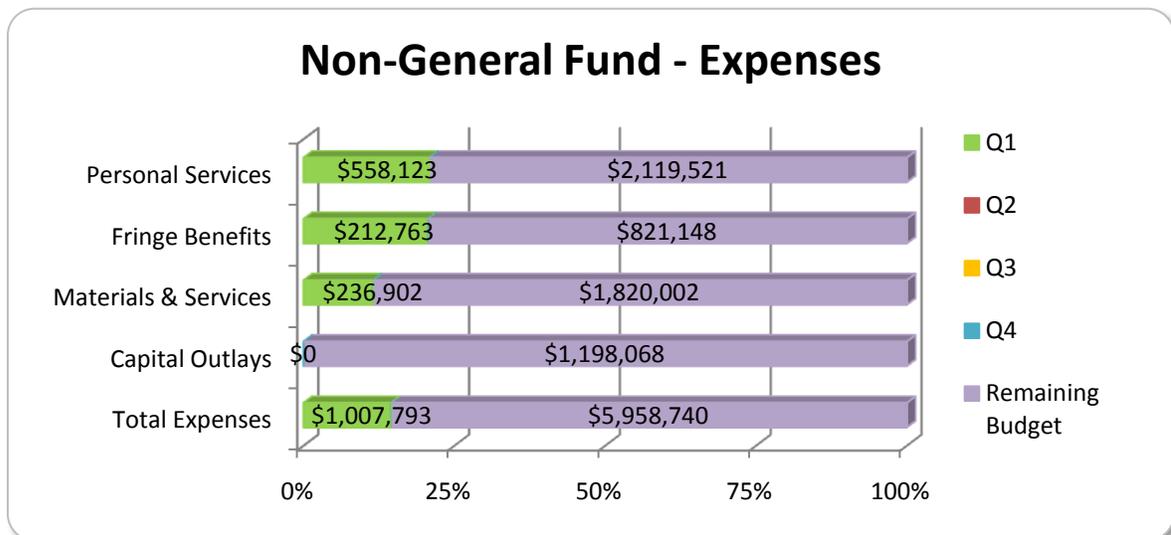
* Current year total represents revised budget.

- First quarter revenue of **\$1,276,950** represents **25.3%** of the budgeted amount for the year.
- Within Intergovernmental Revenue, the Sheriff's Office will receive their grants for the Drug Task Force and DUI Enforcement in the 2nd or 3rd quarter. 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 **\$6,966,533** for 2011, which is 7.6% of the total budgeted expenditures (**\$92,057,013**) for the Sheriff's Office.



| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------|
| Prior Year Actuals | \$1,197,345 | \$1,073,733 | \$1,214,836 | \$1,319,750 | \$1,197,345 | \$4,805,664 |
| Current Year Actuals | \$1,007,793 | | | | \$1,007,793 | \$6,966,533 |

* Current year total represents revised budget.

- First quarter expenditures of **\$1,007,793** represent 14.5% of the budgeted amount for the year.
- The majority of the Materials and Services are expended in the 3rd and 4th quarter.
- The majority of the Capital Outlay is for the Jail Management System. The expenditures for the Jail Management System will be incurred by the end of the 3rd quarter or early in the 4th quarter once the system has been up and operational for 30 days, per the Sheriff's Office.

Non-General Fund Analysis

Personal Services

| <u>Quarter</u> | <u>Agency Budget</u> | <u>Actual Expenditures</u> | <u>% of Budget Expended</u> |
|----------------|----------------------|----------------------------|-----------------------------|
| 1st Quarter | \$617,918 | \$558,123 | 90.3% |
| 2nd Quarter | \$617,918 | | |
| 3rd Quarter | \$720,904 | | |
| 4th Quarter | \$720,904 | | |
| Total | \$2,677,644 | \$558,123 | 20.8% |

- The Sheriff is currently under budget in non-general fund personal services expenditures due to two clerical specialists' positions that were approved in the 2011 budget but not hired as of April 1.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.
- Resolution No. 0107-11 authorized a transfer of funds from the General Fund for two cash matches (\$27,334) and an operating subsidy (\$23,151.79) for two Violence Against Women (VAWA) grants.
- Resolution No. 0136-11 authorized a non-general fund supplemental appropriation for a replacement van.
- Resolution No. 0180-11 authorized a non-general fund supplemental appropriation (\$70,000) and an interfund loan for a Juvenile Accountability Grant (JAG) for (\$25,000) to investigate internet crimes against children.

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.

Additional Budget Analysis and Budget Recommendations

- OMB is currently working with the Sheriff regarding any potential impacts of the state budget, House Bill 153 (as submitted). The Sheriff's Office is keeping track of their state funded grants, VAWA and JAG grants, that may be affected by the state's budget. As more information becomes available, it will be included in the next quarterly report.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.