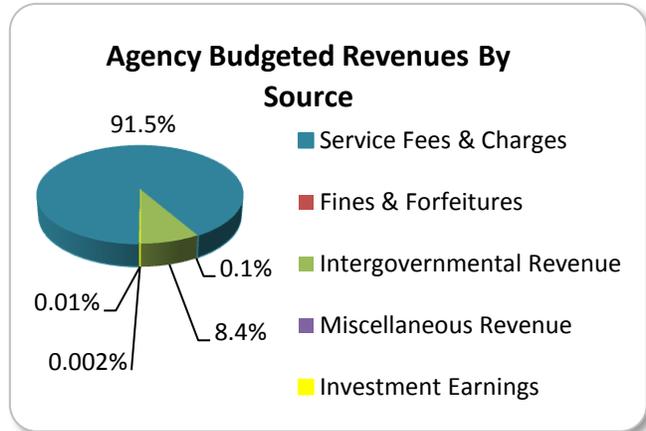
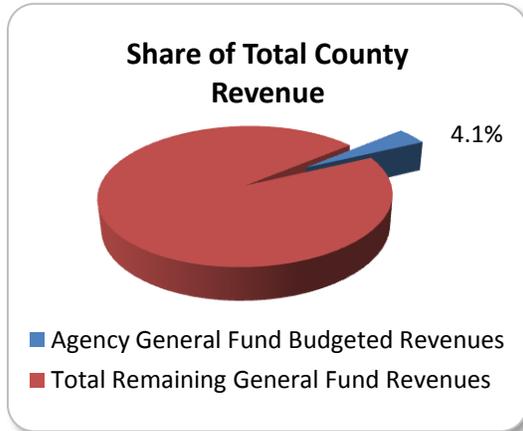
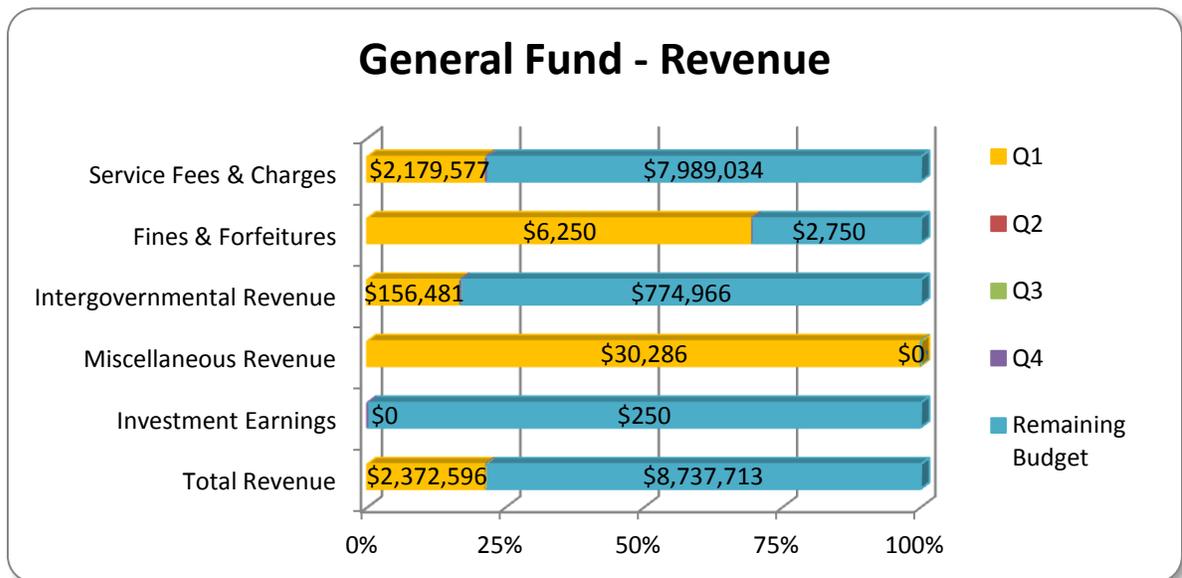


General Fund Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **\$11,110,309** for 2012, which is 4.1% 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	\$2,691,245	\$2,983,101	\$3,036,750	\$2,884,932	\$2,691,245	\$11,596,028
Current Year Actuals	\$2,372,596				\$2,372,596	\$11,110,309

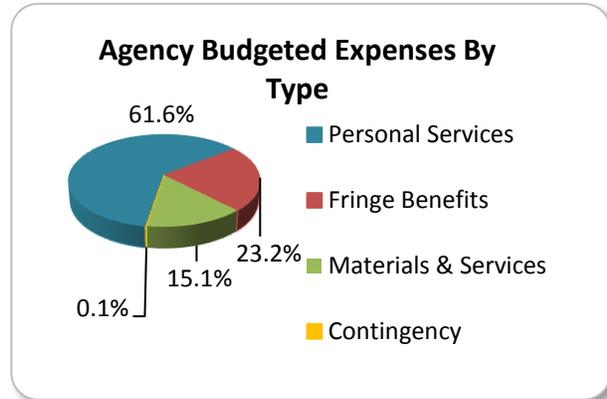
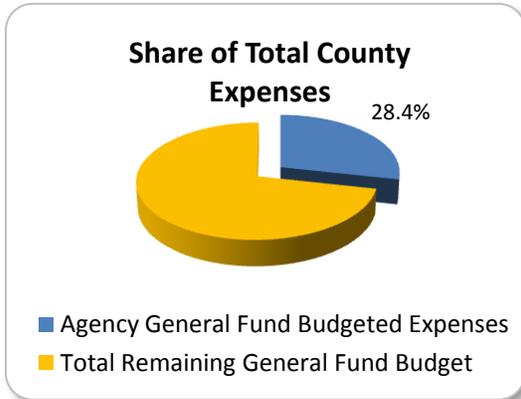
* Current year total represents revised budget.

- First quarter revenue of **\$2,372,596** represents 21.4% 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 \$1,103,906. The revenue projection for the HOP for the City of Columbus is \$4,416,000. This is slightly below the 2011 budgeted amount of \$4,465,273. The revenue for HOP for other Municipalities and the US Marshals office are lower than anticipated but this is due to the US Marshals

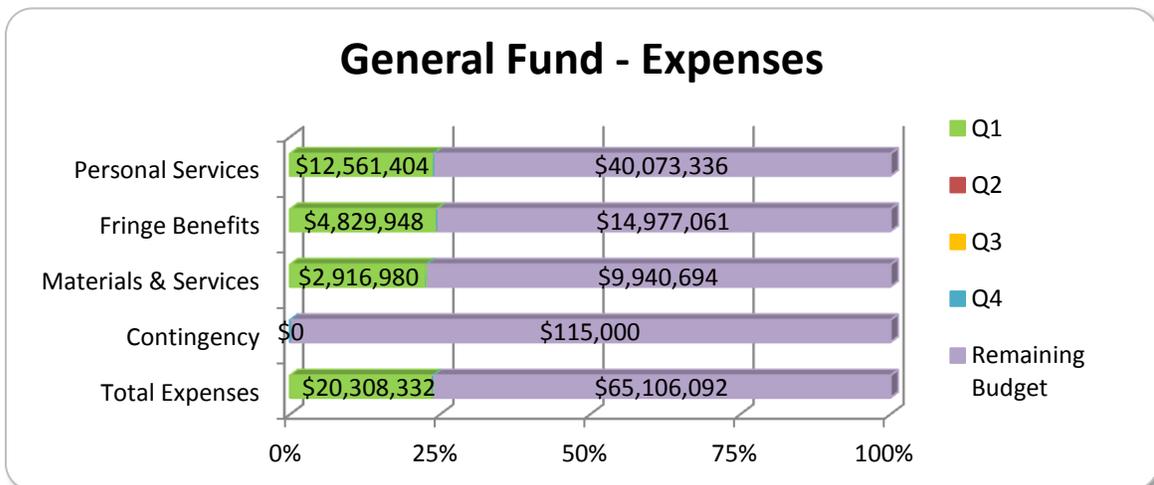
delaying payments until after the HOP rate increase from \$60 to \$68 for Federal prisoners took effective on April 1, 2012. The revenue for HOP for other Municipalities and the US Marshals should increase and meet budget expectations by the end of the year. The revenue for Poundage is currently projecting \$70,000 less than budgeted due to Sheriff's Office being caught up on the processing of foreclosures. OMB will reassess the Sheriff's revenue situation after the 2nd quarter.

- Within Intergovernmental Revenue, the Sheriff receives reimbursable Federal and State grants associated with Federal and State task forces. The Sheriff has been reimbursed \$19,183 for these grants in the 1st quarter of 2012.

General Fund Analysis



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$85,414,424** for 2012, which is **28.4%** 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	\$21,755,139	\$21,280,117	\$25,500,130	\$24,308,852	\$21,755,139	\$92,844,238
Current Year Actuals	\$20,308,332				\$20,308,332	\$85,414,424

* Current year total represents revised budget.

- First quarter expenditures of **\$20,308,332** represent **23.8%** of the budgeted amount for the year.
- There are no significant variances in Materials and Services in the current 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	\$12,146,478	\$12,561,404	103.4%
2nd Quarter	\$14,170,892		
3rd Quarter	\$12,146,478		
4th Quarter	\$14,170,892		
Total	\$52,634,740	\$12,561,404	23.9%

- First quarter of 2012 represents 23.1% of total pay periods. As of the 1st quarter, \$413,402 has been expended for Sick, Vacation, Comp Time, and Personal Leave termination payouts, and Vacation and Personal Leave payouts. These payouts were not included in the 2012 Personal Services Budget. YTD Personal Services expenditures less payouts reflect 23.1% of Personal Services budget.
- The 2012 Budget includes the 2012 FOP contractual salary increases, effective 4/9/2012, therefore, these increases are not reflected in the 1st quarter expenditures. With payroll expenditures during the 1st quarter in line with budget, excluding payouts, it is anticipated that payroll expenditures will exceed current budgeted levels once the FOP salary increases are distributed.
- The 1st quarter personal services expenditures include \$253,727 in overtime, 17% of budget. This compares to \$750,051, 55% of budget, during the 1st quarter of 2011. Overtime costs for the Arnold Classic (\$20,629), Presidential election visits (\$1,541) and Board of Elections cost for Election Day services (\$6,803) are reflected in the 1st quarter.

Budget Corrective Items

Approved

- Resolution No. 072-12 authorized a General Fund transfer of appropriation from Commissioners' Contingency in the amount of \$30,000 for event security at the Arnold Classic.
- Resolution No. 157-12 authorized a General Fund transfer of appropriations from Commissioners' Contingency in the amount of \$100,000 for security during the first quarter related to 2012 Presidential election visits.
- Resolution No. 210-12 accepted an agreement between the US Marshals and the Franklin County Commissioners to increase the Federal Housing of Prisoners per diem from \$60 to \$68 effective April 1, 2012.

Pending

- The Sheriff's Office has requested the replacement of 4 vehicles for the Investigations program. Fleet Management, in agreement with the Sheriff's Office, is in the process of repairing one of these vehicles. A resolution will be presented to the Board of Commissioners for approval in May for the remaining 3 vehicles.

Not Recommended

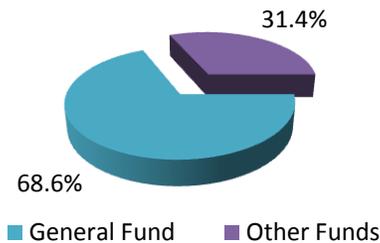
- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

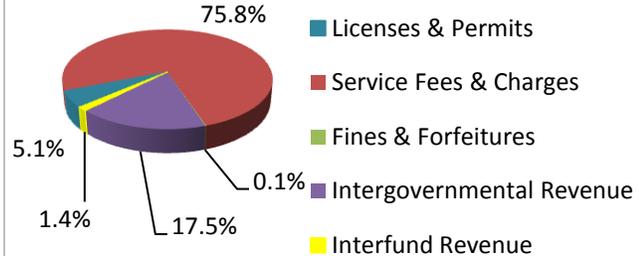
- In the first quarter, the Sheriff's office only expended \$1,541 of the \$100,000 that was authorized by Resolution 157-12 for Presidential election visits and through 4/10/12 the Sheriff's office has expended \$6,404 for these services. The Sheriff's office has been able to reduce costs associated with the presidential election visits by utilizing Auxiliary Deputies at no cost to the county. The current remaining balance of the supplemental appropriations is \$93,596. The Sheriff should not require any additional appropriations for Presidential election visits in the 2nd quarter. OMB will continue to monitor these expenditures.
- The Sheriff's personal services budget assumes a vacancy credit of 9.0%, which averages to approximately 96 positions. A personal services reserve and associated fringe benefits in the amount of \$2.3 million was included in the Commissioners' Reserve budget. This reserve amount was calculated based on the assumption of 51 vacancies throughout 2012. The Sheriff's office has implemented a hiring freeze with the exception of select key positions. The Sheriff's office currently has 34 vacancies.
- With the current level of vacancies (34) and the FOP contractual increases becoming effective on 4/9/2012, excluding the budgeted reserves, payroll expenditures will begin to exceed budgeted levels per pay in April 2012. If the Sheriff's office continues to maintain 34 vacancies through the remainder of 2012 and with the FOP increases in place, the Sheriff's office will exceed budget by year-end due to fewer than anticipated vacancies. With the Sheriff's office currently in line with the per pay budget prior to the distribution of the FOP increases, it is estimated that the Sheriff would exceed budget, excluding the budgeted reserve, by approximately the value of the FOP contractual increases of \$873,271 in salaries and wages and \$170,724 in associated benefits; and \$572,000 for the remaining step increases and \$111,826 in associated benefits, for a total of \$1,727,821. The Sheriff's office will stay within budget based on projected expenditure trends when accounting for the \$2.3 million currently held in the Commissioner's Reserves. These projections, however, assume that overtime expenditures continue at current spending levels. These projected payroll expenditures would decrease as additional vacancies are realized. OMB will continue to monitor the Sheriff's Personal Services expenditures on a monthly basis and will inform county administration immediately if there are any changes in expenditures that could adversely change the county's 2012 budget plan.

Non-General Fund Analysis

Agency Budgeted Revenues

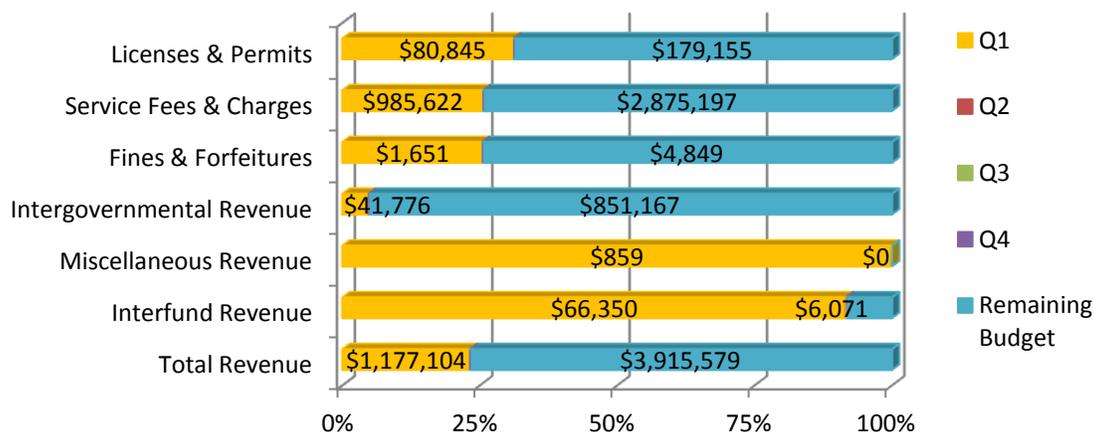


Agency Budgeted Revenues By Source



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$5,092,683** for 2012, which is **31.4%** of the total budgeted revenue (**\$16,202,992**) 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.

Non-General Fund - Revenue

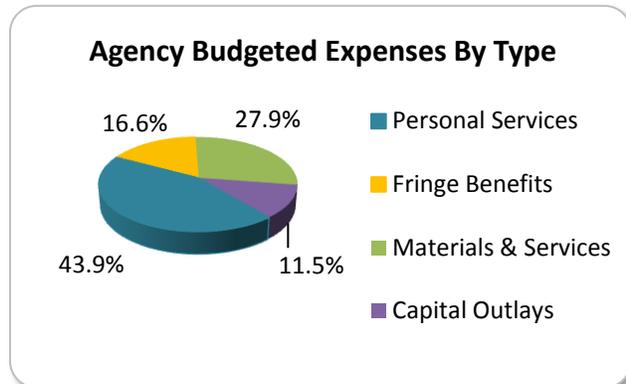
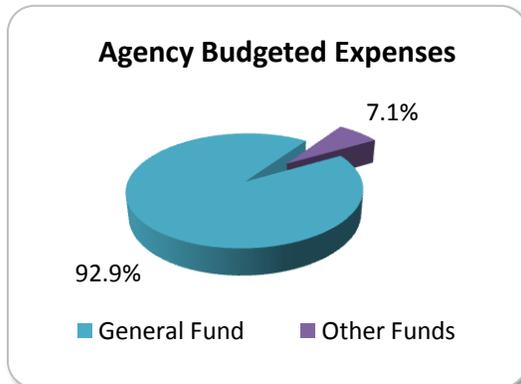


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,276,950	\$1,314,751	\$1,049,045	\$1,448,744	\$1,276,950	\$5,089,490
Current Year Actuals	\$1,177,104				\$1,177,104	\$5,092,683

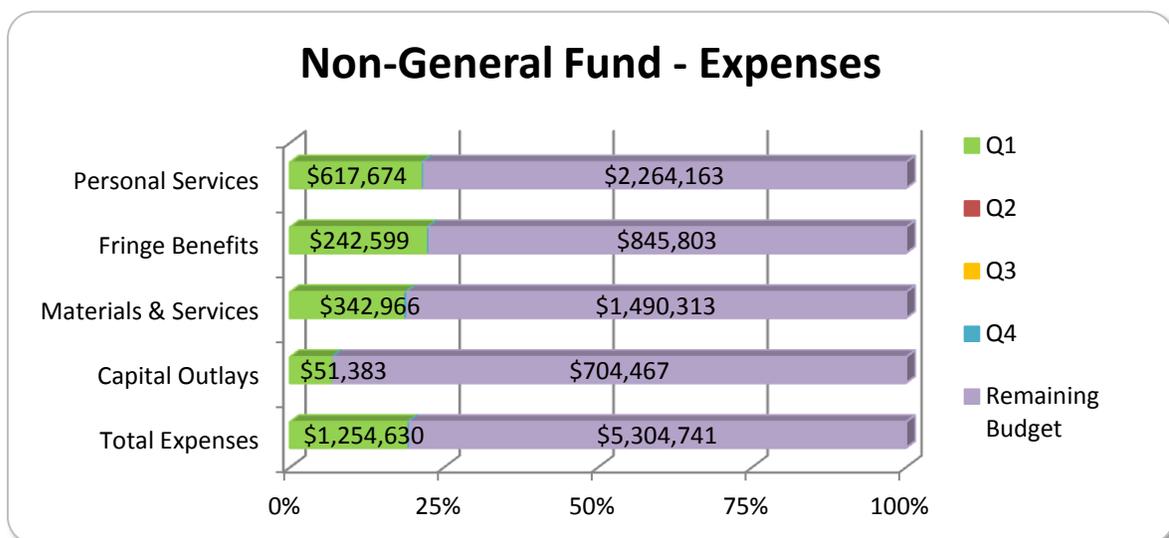
* Current year total represents revised budget.

- First quarter revenue of **\$1,177,104** represents **23.1%** 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 **\$6,559,371** for 2012, which is 7.1% of the total budgeted expenditures (**\$91,973,795**) for the Sheriff's Office.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,007,793	\$1,408,370	\$1,544,382	\$1,781,077	\$1,007,793	\$5,741,622
Current Year Actuals	\$1,254,630				\$1,254,630	\$6,559,371

* Current year total represents revised budget.

- First quarter expenditures of **\$1,254,630** represent 19.1% of the budgeted amount for the year.
- The majority of expenditures in the Materials and Services are for items in the Commissary, and the majority of those items are replenished in the 3rd and 4th quarters.
- 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.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$665,039	\$617,674	92.9%
2nd Quarter	\$775,879		
3rd Quarter	\$665,039		
4th Quarter	\$775,879		
Total	\$2,881,837	\$617,674	21.4%

- First quarter of 2012 represents 23.1% of total pay periods. There are no significant variances in Personal Service expenditures.

Budget Corrective Items

Approved

- Resolution No. 036-12 authorized a Non-General Fund supplemental appropriation in the amount of \$206,658 for a purchase order that was opened but not fulfilled in 2011 for replacement security cameras in FCCC1 and FCCC2.
- Resolution No. 155-12 authorized a Non-General Fund supplemental appropriation in the amount of \$29,103 and an interfund loan in the amount of \$12,000 from the General Fund for a new Justice Assistance Grant (JAG) for Community Policing Initiatives.
- Resolution No. 156-12 authorized a Non-General Fund supplemental appropriation in the amount of \$238,637 for a new Violence Against Women Act grant through the City of Columbus.

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

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