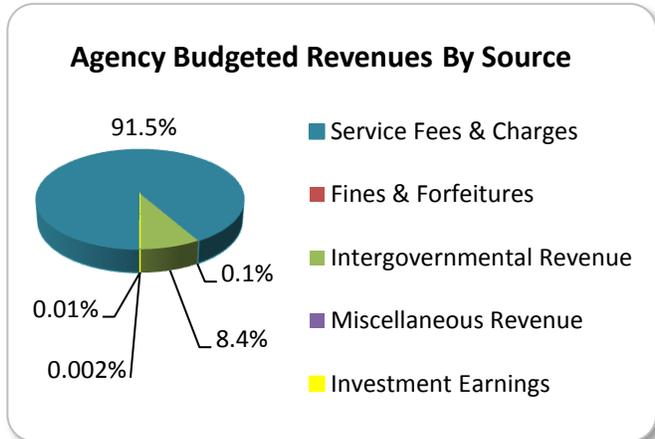
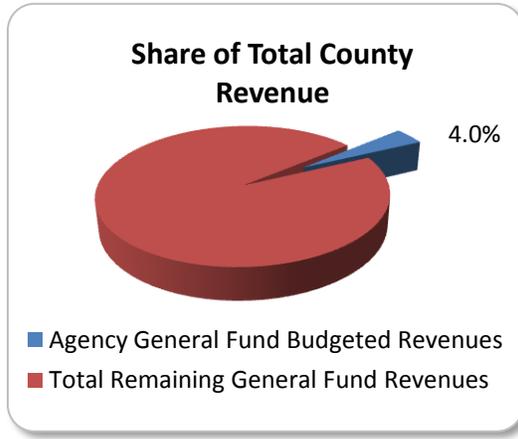
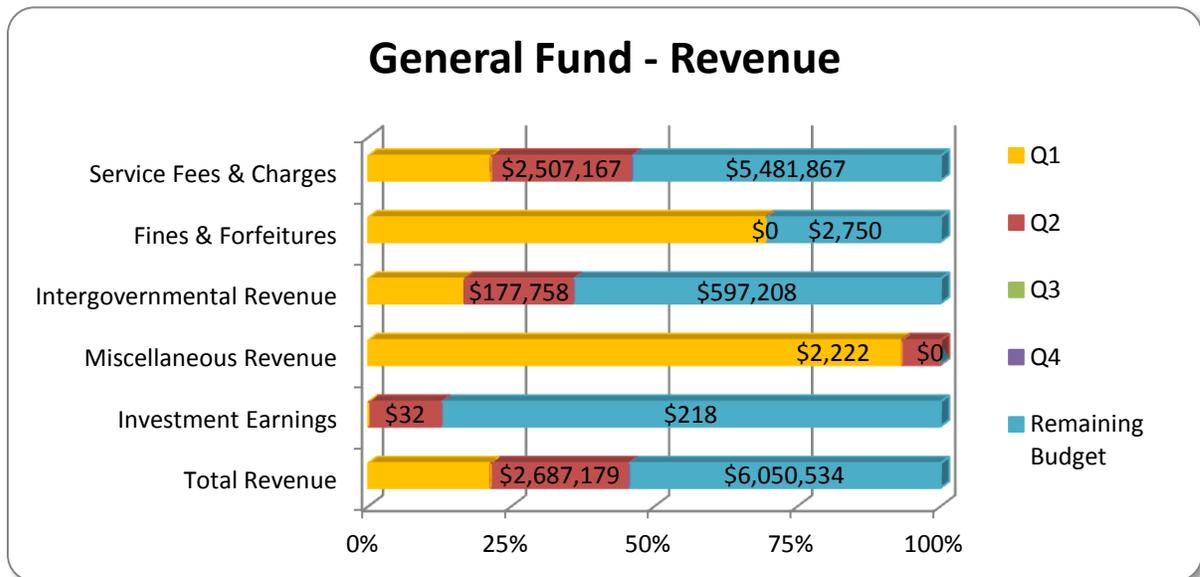


General Fund Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **\$11,110,309** for 2012, which is **4.0%** 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	\$5,674,346	\$11,596,028
Current Year Actuals	\$2,372,596	\$2,687,179			\$5,059,775	\$11,110,309

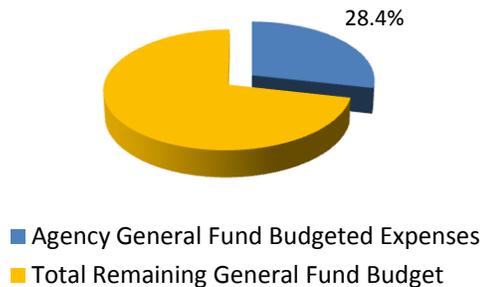
* Current year total represents revised budget.

- Second quarter revenue of **\$2,687,179** represents **24.2%** of the budgeted amount for the year. YTD revenue of **\$5,059,775** represents **45.5%** of the budgeted amount for the year.
- Service Fees & Charges, including housing of prisoner revenue and poundage, are slightly below 2nd quarter projections. Year-to-date collections for the City of Columbus Housing of Prisoners (HOP) revenue are \$2,217,925. The revenue projection for the HOP for the City of Columbus is \$4,436,000. This is slightly below the 2012 budgeted amount of \$4,465,273. The revenue for HOP for other

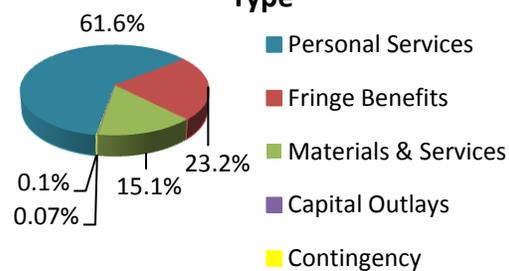
- Municipalities and the US Marshals Office are lower than anticipated but this is due to the timing of payments from the US Marshals Office. The revenue for HOP for other Municipalities and the US Marshals should increase and meet budget expectations by the end of the year. The Sheriffs' Office has collected 80.5% of the budgeted amount for Poundage as of the 2nd quarter; this is because the Sheriffs' Office collected \$163,000 from the sale of a large apartment complex that sold for \$10.9 million. OMB will continue to monitor the Sheriff's Office revenue situation.
- Within Intergovernmental Revenue, the Sheriff's Office receives reimbursable Federal and State grants associated with Federal and State task forces. The Sheriff's Office has been reimbursed \$42,696 for these grants as of the 2nd quarter.

General Fund Analysis

Share of Total County Expenses

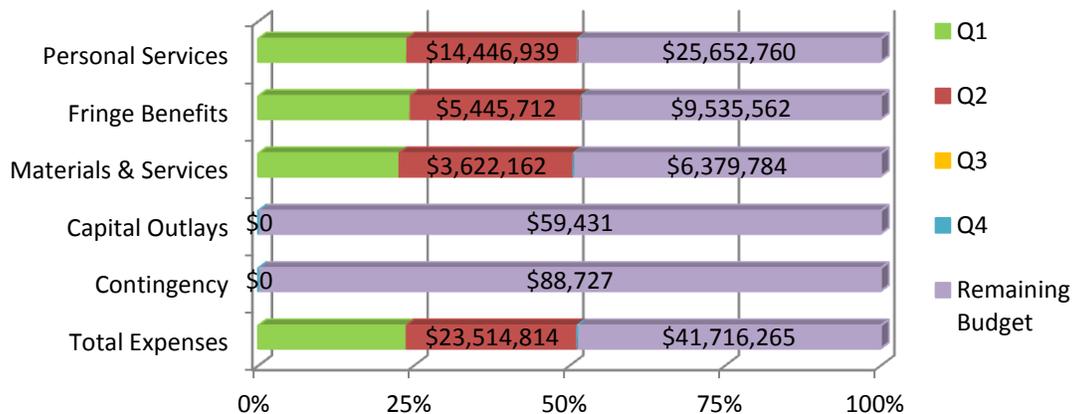


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$85,539,411** for 2012, which is **28.4%** 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	\$21,755,139	\$21,280,117	\$25,500,130	\$24,308,852	\$43,035,256	\$92,844,238
Current Year Actuals	\$20,308,332	\$23,514,814			\$43,823,146	\$85,539,411

* Current year total represents revised budget.

- Second quarter expenditures of **\$23,514,814** represent **27.5%** of the budgeted amount for the year. YTD expenditures of **\$43,823,146** represent **51.2%** of the budgeted amount for the year.
- There are no significant variances in Materials and Services in the current quarter.
- Within Capital Outlays, during the 2nd quarter, \$46,917 was appropriated for three replacement non-patrol vehicles and \$12,514 was appropriated for replacement LEARN radios. The expenditures for the vehicles and radios should occur in the 3rd quarter or 4th 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	\$12,152,562	\$12,561,404	103.4%
2nd Quarter	\$14,177,989	\$14,446,939	101.9%
3rd Quarter	\$12,152,562		
4th Quarter	\$14,177,989		
Total	\$52,661,103	\$27,008,343	51.3%

- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of budget. YTD \$662,914 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 50% of the Personal Services budget.
- The 2012 Budget includes the 2012 FOP contractual salary increases, which was effective as of 4/9/2012 and included beginning with the 5/4/2012 payroll. Therefore, these increases are reflected in 5 of the 8 pay periods of the 2nd quarter expenditures.
- The YTD personal services expenditures also include \$628,184 in overtime, 42.2% of budget. Compared to \$1,563,568 during 2nd quarter 2011. YTD overtime costs for Presidential election visits total \$26,140.

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.
- Resolution No. 336-12 authorized a transfer of appropriations and a purchase order for the return of prisoners for January, February, and March of 2012.
- Resolution No. 337-12 authorized a General Fund transfer of appropriations from Commissioners' Contingency in the amount of \$46,917 for 3 replacement vehicles.
- Resolution No. 411-12 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$802,520 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Sheriff's Office was \$30,576.
- Resolution No. 465-12 authorized a General Fund transfer of appropriations from the Reserve held for the Sheriff's Office in the amount of \$47,494 for 50 LEERN radios and transmitters due to FCC mandates.

Pending

- A transfer of appropriations in the amount of \$75,000 from the Commissioners' Contingency to the Sheriff's Office will be approved during the 3rd quarter to replace the 911 call logger system.

- The Sheriff's Office has submitted a request for additional appropriations for forty (40) deputies to fill vacancies and provide services associated with the casino and racino operations, and the addition of seven (7) non-uniformed supervisors in Communications. The request is currently being reviewed by OMB and County Administration.

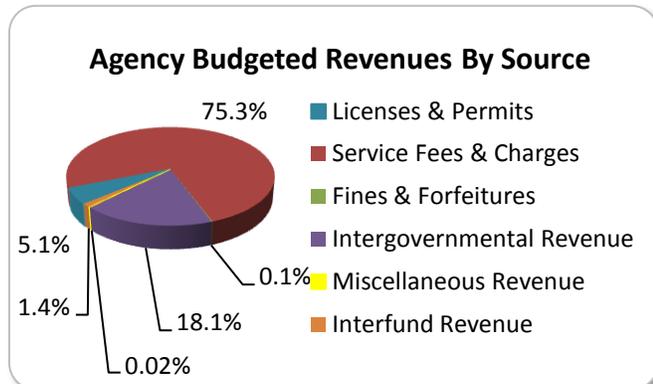
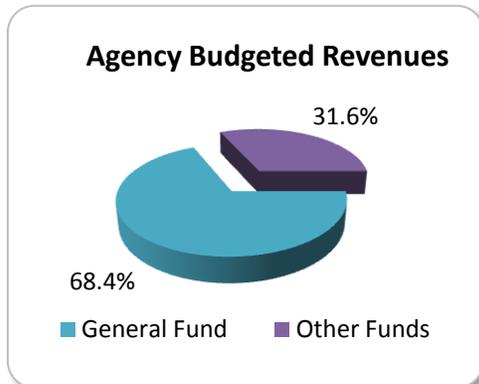
Not Recommended

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

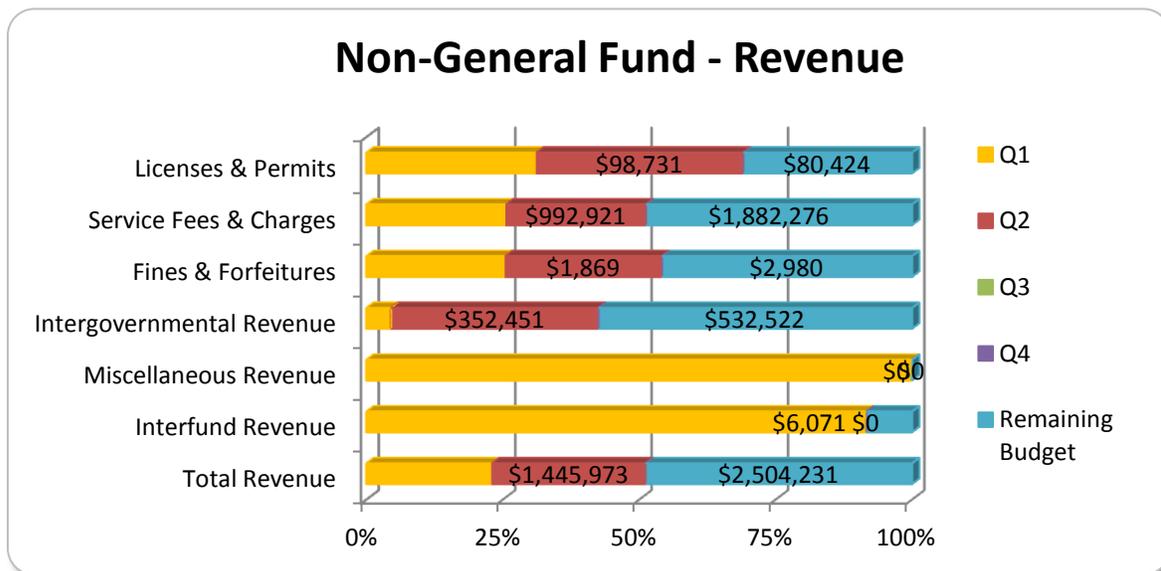
Additional Budget Analysis and Budget Recommendations

- YTD, the Sheriff's Office has expended \$26,140 of the \$100,000 that was authorized by Resolution 157-12 for Presidential election visits. 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 \$83,230. The Sheriff's Office also has \$9,371 in unused supplemental appropriations from the Arnold Classic. The Sheriff's Office was authorized to use a portion of the available appropriations in support of Red, White and Boom. The Sheriff's Office is still determining the final cost associated with Red, White and Boom. The Sheriff's Office should not require any additional appropriations for Presidential election visits in the 3rd quarter. OMB will continue to monitor these expenditures.
- The Sheriff's Office 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 46 vacancies, with one of these being a key position that will soon be filled.
- With the current level of vacancies (46) and the FOP contractual increases that became effective on 4/9/2012, excluding the budgeted reserves, payroll expenditures began to exceed budgeted levels per pay in May 2012. If the Sheriff's Office continues to maintain 46 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. Based on expenditures as of the 2nd quarter and current vacancy levels, OMB currently estimates that the Sheriff's Office will exceed budget, excluding the budgeted reserve, by approximately \$1.3 million in personal services and \$600,000 in associated benefits and \$65,000 for the remaining step increases and \$13,100 in associated benefits, for a total of \$1.96 million. 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. The Sheriff's Office recently provided an expenditure analysis which includes future known vacancies and a small increase in overtime spending which indicates a budget overage, excluding the budgeted reserves, of \$1.6 million. 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



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$5,127,308** for 2012, which is **31.6%** of the total budgeted revenue (**\$16,237,617**) 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, Concealed Handgun License fees, Police Service Contracts, and a contract with Child Support Enforcement Agency.



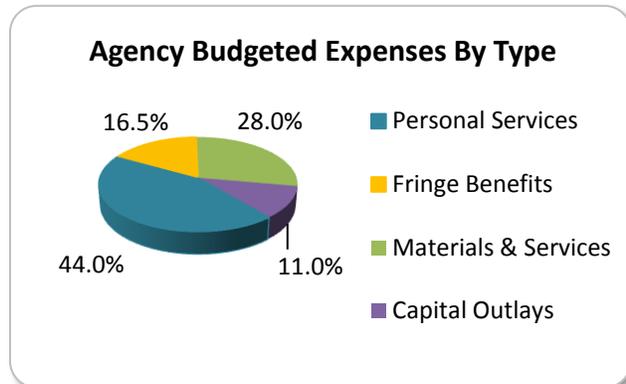
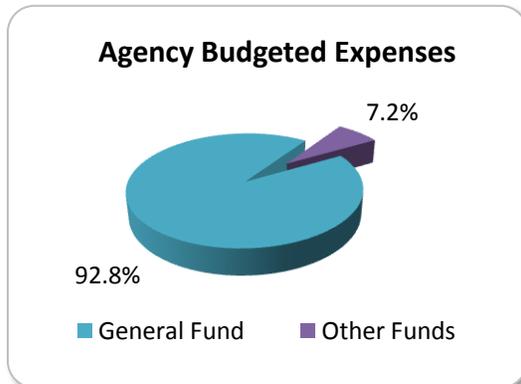
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,276,950	\$1,314,751	\$1,049,045	\$1,448,744	\$2,591,701	\$5,089,490
Current Year Actuals	\$1,177,104	\$1,445,973			\$2,623,077	\$5,127,308

* Current year total represents revised budget.

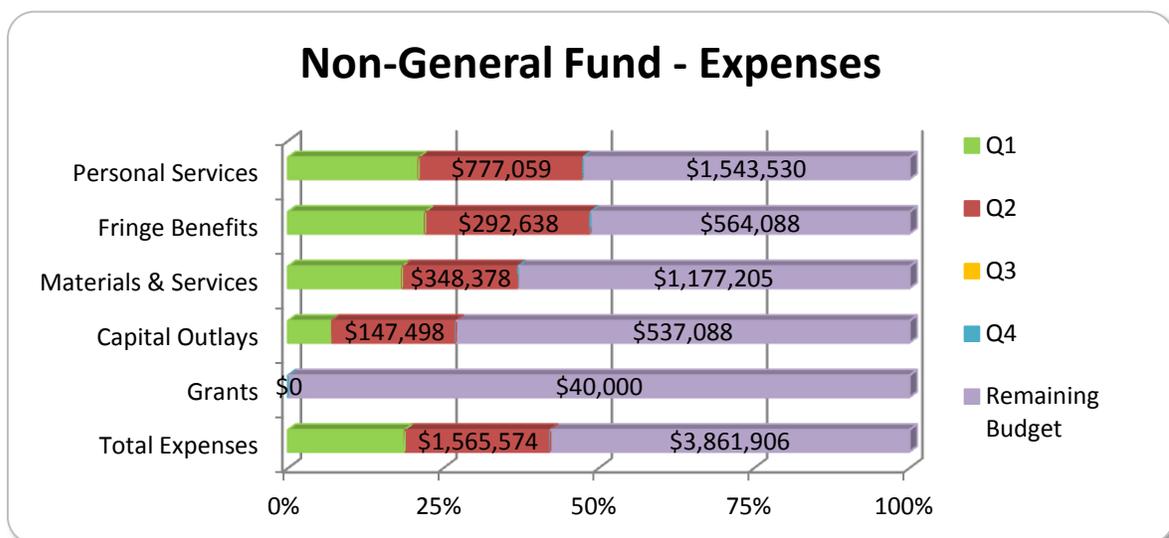
- Second quarter revenue of **\$1,445,973** represents **28.2%** of the budgeted amount for the year. YTD revenue of **\$2,623,077** represents **51.2%** of the budgeted amount for the year.
- Licenses & Permits year-to-date revenue includes Concealed Handgun Licenses of \$179,576 or 69% of the budgeted amount for the year.
- Service Fees & Charges revenues include township contracts for patrol services within the Rotary Fund (Fund 1001), the Child Support Enforcement contract for services within the Child Support Enforcement Fund (Fund 2045), and general sales income within the Commissary Fund (Fund 2057). These revenues are expected to meet budgetary expectations by year-end.

- Within Intergovernmental Revenue, the Sheriff's Office received a portion of their grants for the Drug Task Force and DUI Enforcement in the 2nd quarter and the remainder of these grants should be received in the 3rd and 4th quarters.
- The Interfund Revenue was collected in the 1st quarter for 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 **\$6,682,110** for 2012, which is 7.3% of the total budgeted expenditures (\$92,221,521) 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	\$2,416,163	\$5,741,622
Current Year Actuals	\$1,254,630	\$1,565,574			\$2,820,204	\$6,682,110

* Current year total represents revised budget.

- Second quarter expenditures of **\$1,565,574** represent 23.4% of the budgeted amount for the year. YTD expenditures of **\$2,820,204** represent 42.2% of the budgeted amount for the year.
- The majority of the budget in Materials and Services is for items in the Commissary for inmates to purchase, and these items are typically replenished in the 3rd and 4th quarters.
- The majority of the budget in Capital Outlays is for the Jail Management System. The remaining expenditures for the Jail Management System will be incurred by the end of the 3rd quarter.
- The budget in Grants is for two vehicles that will be purchased on behalf of two Drug Task Force members. The two vehicles will be purchased in the 3rd quarter or 4th 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	\$678,061	\$617,674	91.1%
2nd Quarter	\$791,071	\$777,059	98.2%
3rd Quarter	\$678,061		
4th Quarter	\$791,071		
Total	\$2,938,263	\$1,394,733	47.5%

- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of budget. 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.
- Resolution No. 411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Sheriff's Office was \$1,330.
- Resolution No. 412-12 authorized a Non-General Fund transfer in the amount of \$14,899 and supplemental appropriations in amount of \$64,968 to be used for overtime and two undercover vehicles for the Franklin County Drug Task Force.
- Resolution No. 413-12 authorized a Non-General Fund transfer in the amount of \$6,549 and supplemental appropriations in the amount of \$35,541 to be used for overtime and professional services for the Internet Crimes Against Children Task Force.
- Resolution No. 414-12 authorized a Non-General Fund supplemental appropriation of \$20,902 for overtime and associated fringe benefits to increase patrols in high visibility construction zones.

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.