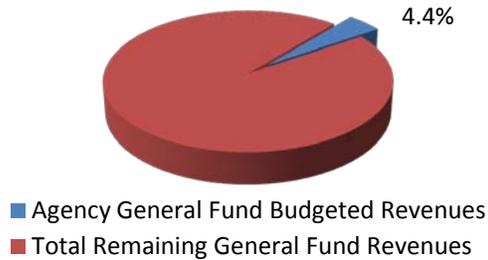
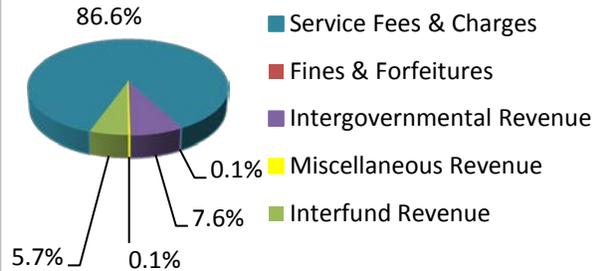


General Fund Analysis

Share of Total County Revenue

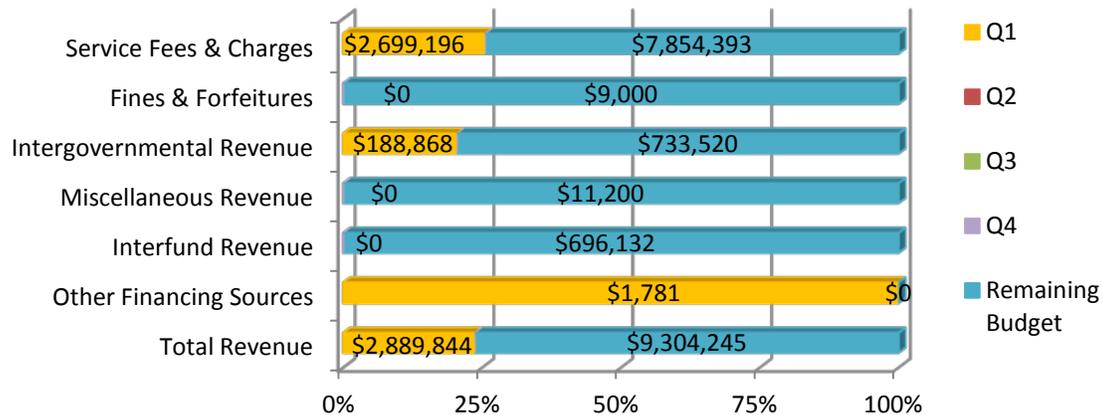


Agency Budgeted Revenues By Source



- The General Fund revenue for the Sheriff's Office is estimated to be \$12,192,308 for 2013, which is 4.4% 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	\$2,372,596	\$2,687,179	\$3,153,810	\$3,314,797	\$2,372,596	\$11,528,382
Current Year Actuals	\$2,922,907				\$2,922,907	\$12,192,308

* Current year total represents revised budget.

- First quarter revenue of \$2,922,907 represents 24.0% of the budgeted amount for the year.
- Service Fees & Charges, including housing of prisoner revenue and poundage, are currently on target to meet year-end projections.
- Fines & Forfeitures Revenue is collected from fees for false alarm calls from home security systems.

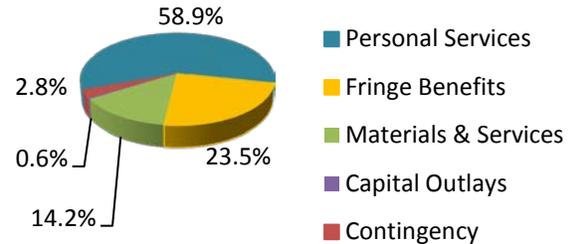
- Within Intergovernmental Revenue, the Sheriff receives reimbursable Federal and State grants associated with Federal and State task forces. The Sheriff has been reimbursed \$163,068 for these grants in the 1st quarter of 2013.
- The Interfund Revenue is the expected amount of cash remaining in the Jail Management System Fund to be returned to the General Fund following final implementation of the new Jail Management System. The revenue is expected to be received in the 4th quarter.

General Fund Analysis

Share of Total County Expenses

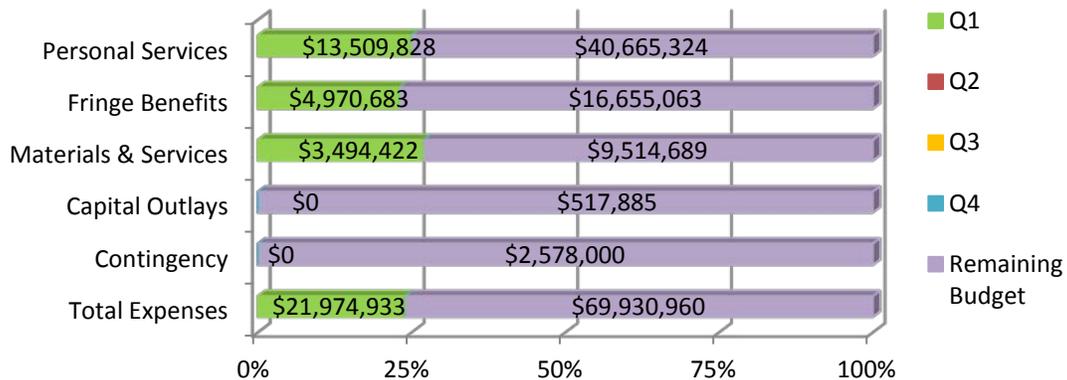


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Sheriff's Office are estimated to be \$91,905,893 for 2013, which is 30.1% 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	\$20,308,333	\$23,514,814	\$20,557,551	\$25,565,176	\$20,308,333	\$89,945,874
Current Year Actuals	\$21,974,933				\$21,974,933	\$91,905,893

* Current year total represents revised budget.

- First quarter expenditures of \$21,974,933 represent 23.9% of the budgeted amount for the year.
- There are no significant variances in Materials & Services in the current quarter versus budget.
- The Capital Outlays expenditures for vehicles will occur during the 2nd or 3rd quarter.
- The budget for Contingency includes the amount set aside for the Personal Services, Fringe Benefits and Materials & Services for 7 new civilian Communication Technician Supervisors and a class of 40 non-OPOTA certified deputies to fill current vacancies within the Sheriff's Office.



OMB Quarterly Report

1st Quarter 2013 - Sheriff

- The budget for Contingency also includes the amounts to be transferred to Materials & Services to reimburse the Sheriff's Office for Return of Prisoner costs. 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	\$12,501,958	\$13,509,828	108.1%
2nd Quarter	\$14,585,618		
3rd Quarter	\$12,501,958		
4th Quarter	\$14,585,618		
Total	\$54,175,152	\$13,509,828	24.9%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. The budget for Personal Services includes a vacancy credit of 6.0%, which averages to approximately 48 positions. The Sheriff's office has implemented a hiring freeze with the exception of select key positions. The Sheriff's office currently has 56 vacancies as of April 5, 2013.
- As of the 1st quarter, \$834,363 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 2013 Personal Services Budget. Also, approximately 50% of the budgeted Holiday Pay has been expended in the 1st quarter, but this should meet the budgeted amount by year-end. YTD Personal Services expenditures less payouts and Holiday Pay reflect 23% of Personal Services budget.
- The 1st quarter personal services expenditures include \$679,908 in overtime, 40% of budget. The majority of the overtime cost is due to the current vacancies in the jail. The new class of replacement deputies has graduated from the training academy and is now in the process of shadowing a current deputy in the jail. The training should end sometime early in the 2nd quarter, at which point overtime should go down. However, with vacancies continuing to rise, overtime cost in the jail may continue at an elevated level until the next class of replacement deputies graduates and completes its training, which would be sometime in October of this year. Some of the increased cost in overtime is also due to comp time usage.
- Prior to the first pay date of the year (through the pay period ending December 16, 2012 and paid on December 28) the Sheriff's Office had a balance of 47,833 hours of comp-time. Through the pay period ending on March 24 (and paid on April 5), an additional 37,424 hours of comp-time was earned and 45,308 hours in comp-time was used either through time off or termination payouts. The current comp-time balance is 39,948 hours. Also per the Bargaining Unit contract the deputies may request to cash out up to 40 hours of comp-time between August 1st and 15th each year, with payment to be made in September.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Sheriff's Office was 46,432.
- Resolution No. 0137-13 authorized a General Fund transfer of appropriations from the Sheriff's Capital Outlays to Materials & Services to purchase safety equipment for vehicles in the amount of \$45,685.

Pending

- The Sheriff's Office has requested to add 7 new civilian Communications Technician Supervisor positions and a new class of 40 non-OPOTA certified deputies that would begin training by the beginning of the 3rd quarter. The appropriations for this were budgeted in the 2013 budget for the Sheriff's Office within Contingency.

- The Sheriff's Office also requested to transfer the remaining contingency appropriations from their 2013 budget to Personal Services for Overtime. County Administration informed the Sheriff's Office that this would be reviewed at the end of the year when preparing the Omnibus Resolution.

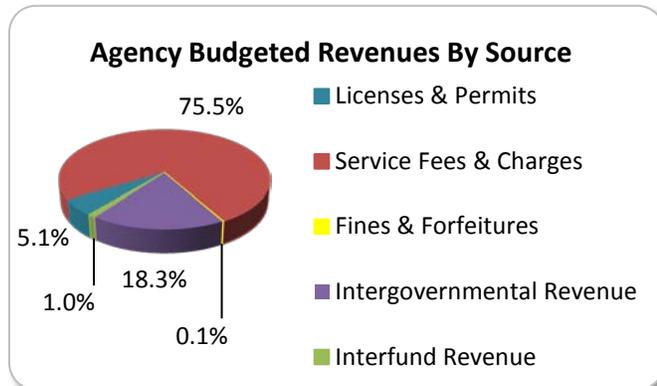
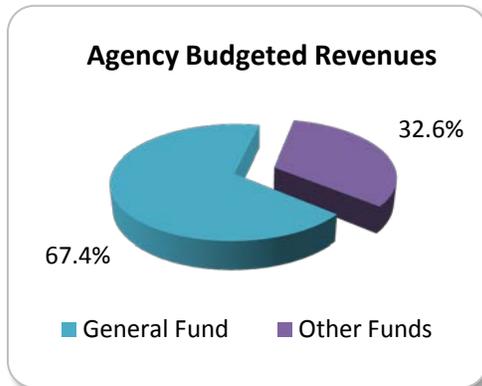
Not Recommended

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

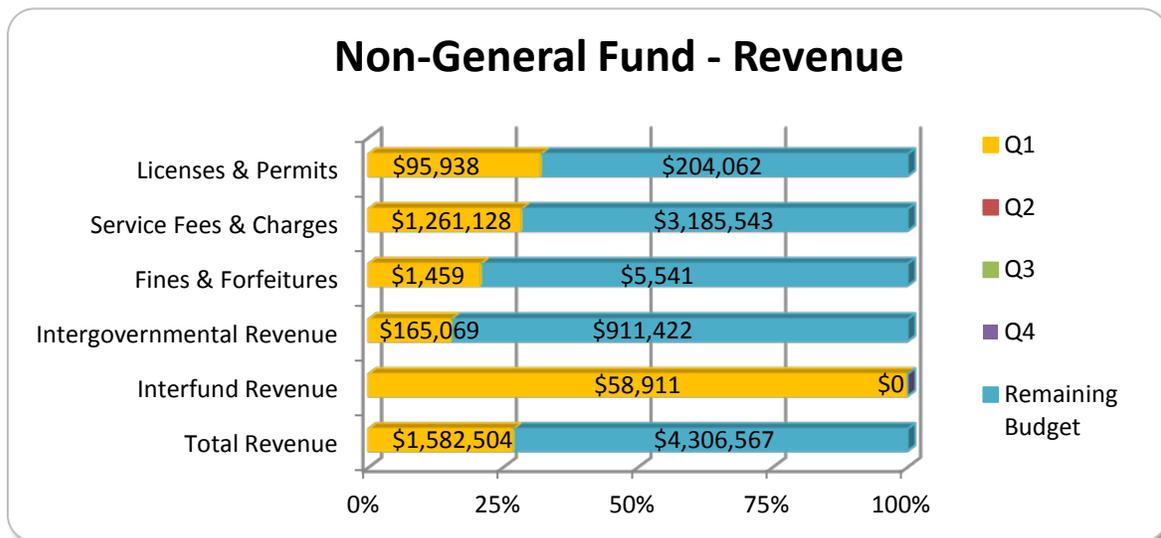
Additional Budget Analysis and Budget Recommendations

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

Non-General Fund Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be \$5,889,071 for 2013, which is 32.6% of the total budgeted revenue (\$18,081,379) 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.

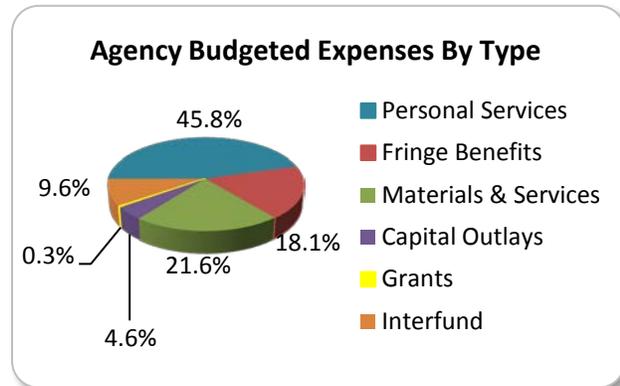
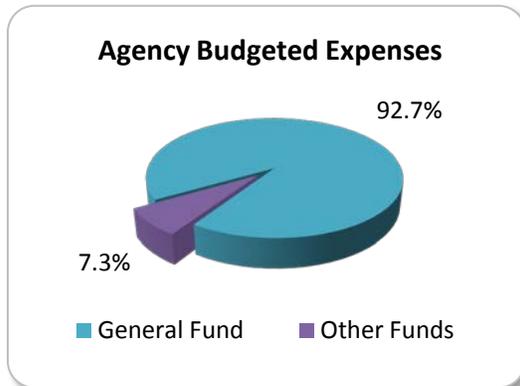


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,177,107	\$1,445,973	\$1,352,231	\$1,432,573	\$1,177,107	\$5,407,884
Current Year Actuals	\$1,582,504				\$1,582,504	\$5,889,071

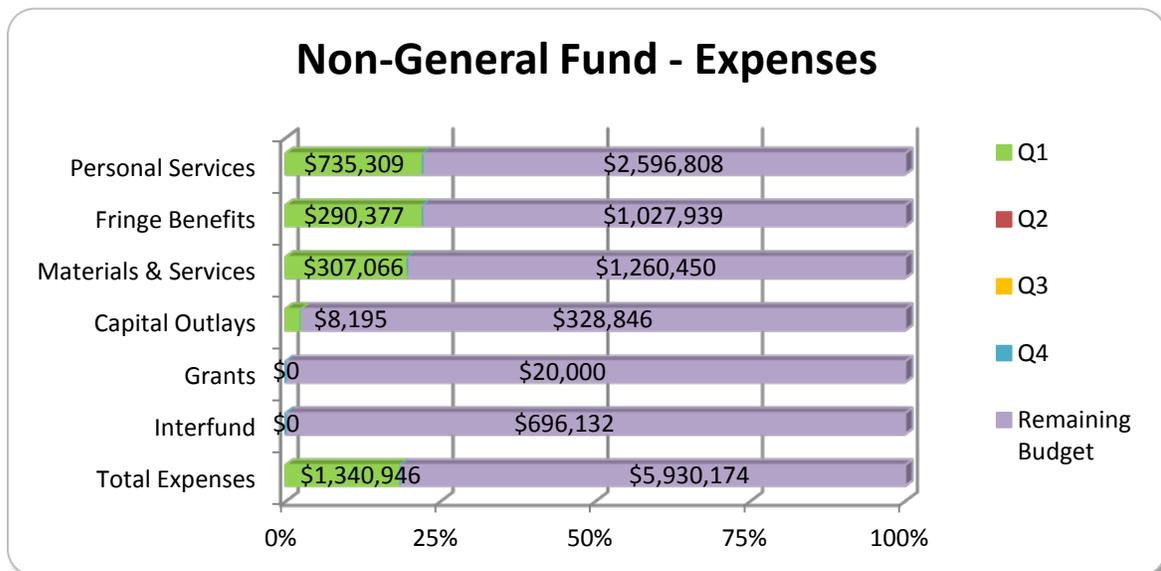
* Current year total represents revised budget.

- First quarter revenue of \$1,582,504 represents 26.9% of the budgeted amount for the year.
- There are no significant variances in Licenses & Permits, Service Fees & Charges, and Fines & Forfeitures revenue in the current quarter versus budget.
- Within Intergovernmental Revenue, the Sheriff's Office is expected to receive the 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 \$7,271,121 for 2013, which is 7.3% of the total budgeted expenditures (\$99,177,014) for the Sheriff's Office.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,254,633	\$1,565,578	\$1,532,876	\$1,572,247	\$1,254,633	\$5,925,334
Current Year Actuals	\$1,340,946				\$1,340,946	\$7,271,121

* Current year total represents revised budget.

- First quarter expenditures of \$1,340,946 represent 18.4% of the budgeted amount for the year.
- The majority of the budget within Materials and Services are for items in the Commissary Fund, and the majority of those expenditures are expected to occur in the 3rd and 4th quarters.
- The majority of the budget for Capital Outlays is related to the Jail Management System. The expenditures for the Jail Management System will be incurred by the end of the 3rd quarter.
- The Grant expenditures are for the purchasing of equipment for other law enforcement agencies on an as needed basis when pass through grant funds are received by the Sheriff's Office.



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1st Quarter 2013 - Sheriff

- The budget for Interfund represents the expected amount of cash remaining in the Jail Management System Fund to be returned to the General Fund following final implementation of the new Jail Management System. The transfer is expected to occur in the 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	\$768,950	\$735,309	95.6%
2nd Quarter	\$897,108		
3rd Quarter	\$768,950		
4th Quarter	\$897,108		
Total	\$3,332,116	\$735,309	22.1%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. Based on the expenditures from the 1st quarter, Personal Services for the Sheriff's Office are on target with the budgeted amount.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% 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 were:
 - \$277 in the Child Support Enforcement Fund (Fund 2045)
 - \$1,739 in the Commissary Fund (Fund 2057)

Pending

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

Not Recommended

- The Sheriff's Office requested an additional interfund loan from the General Fund to the Sheriff's JAG Fund (Fund 2086) to cover cost associated with two grants. However, it was determined that sufficient cash flow could be realized by revising the reimbursement schedule for the grants from quarterly to monthly so that a new loan would not be required.

Additional Budget Analysis and Budget Recommendations

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