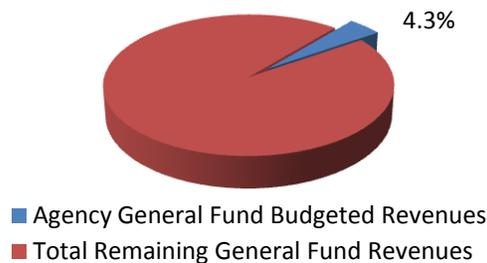
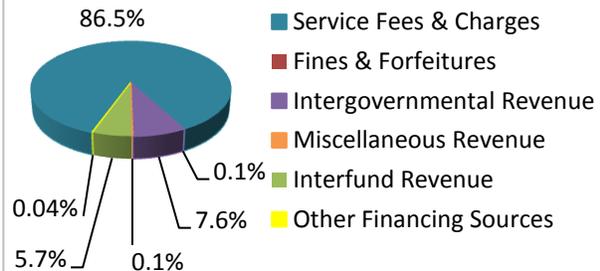


## General Fund Analysis

**Share of Total County Revenue**

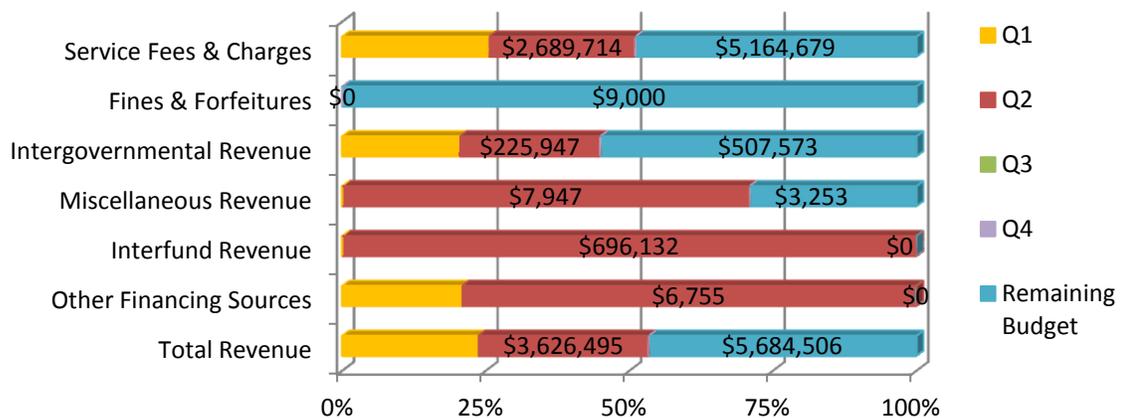


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Sheriff's Office is estimated to be **\$12,197,693** for 2013, 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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$2,372,596	\$2,687,179	\$3,153,810	\$3,314,797	\$5,059,775	\$11,528,382
Current Year Actuals	\$2,922,907	\$3,626,495			\$6,549,402	\$12,197,693

\* Current year total represents revised budget.

- Second quarter revenue of **\$3,626,495** represents **29.7%** of the budgeted amount for the year. YTD revenue of **\$6,549,402** represents **53.7%** 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.

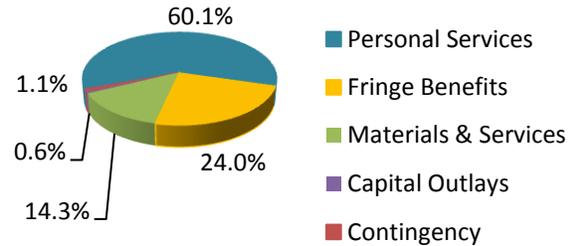
- Within Intergovernmental Revenue, the Sheriff's Office receives reimbursable Federal and State grants associated with Federal and State task forces. The Sheriff's Office has been reimbursed \$216,986 for these grants YTD in 2013.
- The Interfund Revenue received in the 2<sup>nd</sup> quarter was the amount of cash remaining in the Jail Management System Fund that was able to be returned to the General Fund.

## General Fund Analysis

**Share of Total County Expenses**

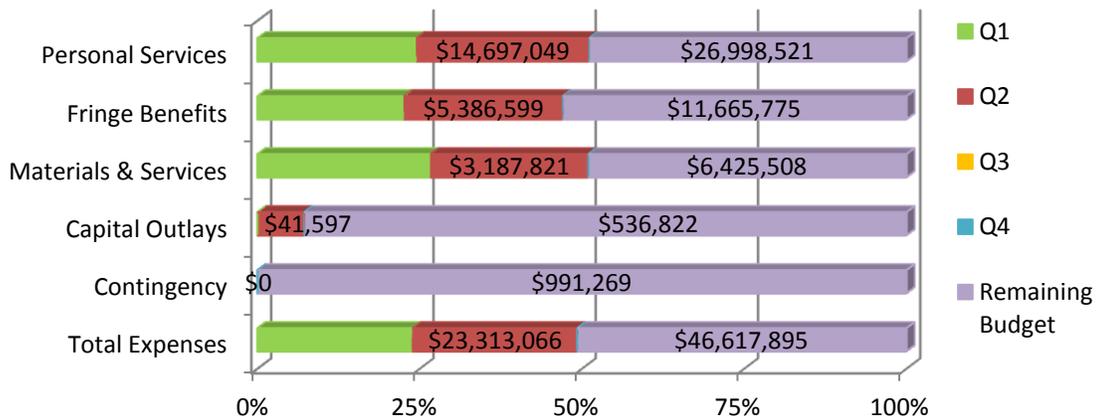


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$91,905,893** for 2013, which is **29.9%** of the total budgeted expenditures for the General Fund.

## General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$20,308,333	\$23,514,814	\$20,557,551	\$25,565,176	\$43,823,147	\$89,945,874
Current Year Actuals	\$21,974,933	\$23,313,066			\$45,287,999	\$91,905,893

\* Current year total represents revised budget.

- Second quarter expenditures of **\$23,313,066** represent **25.4%** of the budgeted amount for the year. YTD expenditures of **\$45,287,999** represent **49.3%** 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 are expected to occur during the 3<sup>rd</sup> quarter.

- The budget for Contingency included 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. The transfer to Personal Services and Fringe Benefits in the amount of \$1,453,932 for these positions occurred in the 2<sup>nd</sup> quarter.
- 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	\$12,739,707	\$13,509,828	106.0%
2nd Quarter	\$14,862,992	\$14,697,049	98.9%
3rd Quarter	\$12,739,707		
4th Quarter	\$14,862,992		
<b>Total</b>	<b>\$55,205,398</b>	<b>\$28,206,877</b>	<b>51.1%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50% 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 66.5 vacancies as of July 16, 2013.
- As of the 2<sup>nd</sup> quarter, \$937,540 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. YTD Personal Services expenditures less payouts reflect 49.4% of Personal Services budget.
- The YTD personal services expenditures for overtime are \$1,508,391, or 87.9% of budget. The majority of the overtime cost is due to the current vacancies in the jail. Vacancies continue to rise, so 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 December 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 June 30 (and paid on July 12), an additional 50,461 hours of comp-time was earned and 62,238 hours in comp-time was used either through time off or termination payouts. The current comp-time balance is 36,150 hours. Also per the Bargaining Unit contract the deputies may request to cash out up to 40 hours of comp-time between August 1<sup>st</sup> and 15<sup>th</sup> each year, with payment to be made in September.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized a transfer of General Fund 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 transfer of General Fund appropriations from the Sheriff's Capital Outlays to Materials & Services to purchase safety equipment for vehicles in the amount of \$45,685.
- Resolution No. 0308-13 authorized a transfer of General Fund appropriations for 7 new civilian Communications Technician Supervisor positions (\$290,799) and a new class of 40 non-OPOTA certified deputies (\$1,163,133) that would begin training by the beginning of the 3<sup>rd</sup> quarter.
- Resolution No. 0360-13 authorized a transfer of General Fund appropriations from the Sheriff's Contingency in the amount of \$42,167 related to the Return of Prisoners.
- Resolution No. 0418-13 authorized a transfer of General Fund appropriations related to network interface upgrades for E-Filing (\$23,380) and a transfer of funds in the amount of \$696,132 from the Jail Management System Fund to the General Fund.

### **Pending**

- A resolution will be approved in the 3<sup>rd</sup> quarter (Resolution No. 554-13 on July 25) authorizing a transfer of General Fund appropriations from the Sheriff's Contingency in the amount of \$29,765 related to the Return of Prisoners.
- 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 Termination & Wellness Resolution.

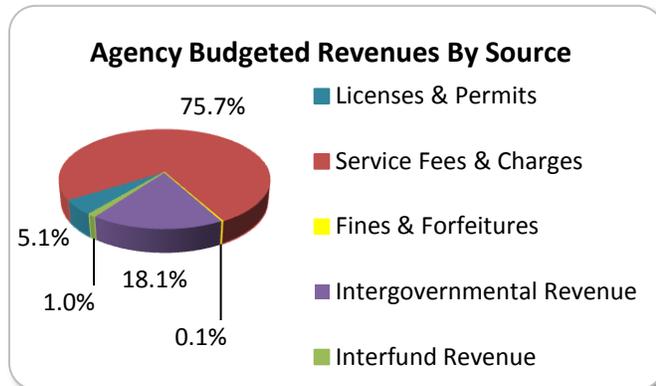
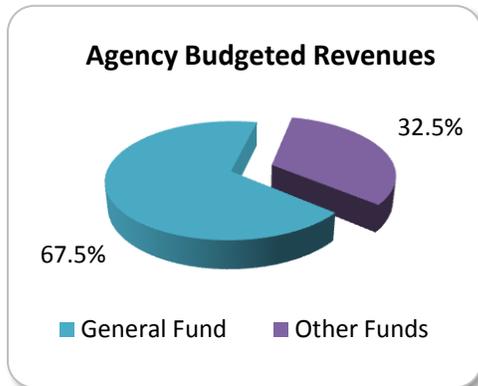
### **Not Recommended**

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

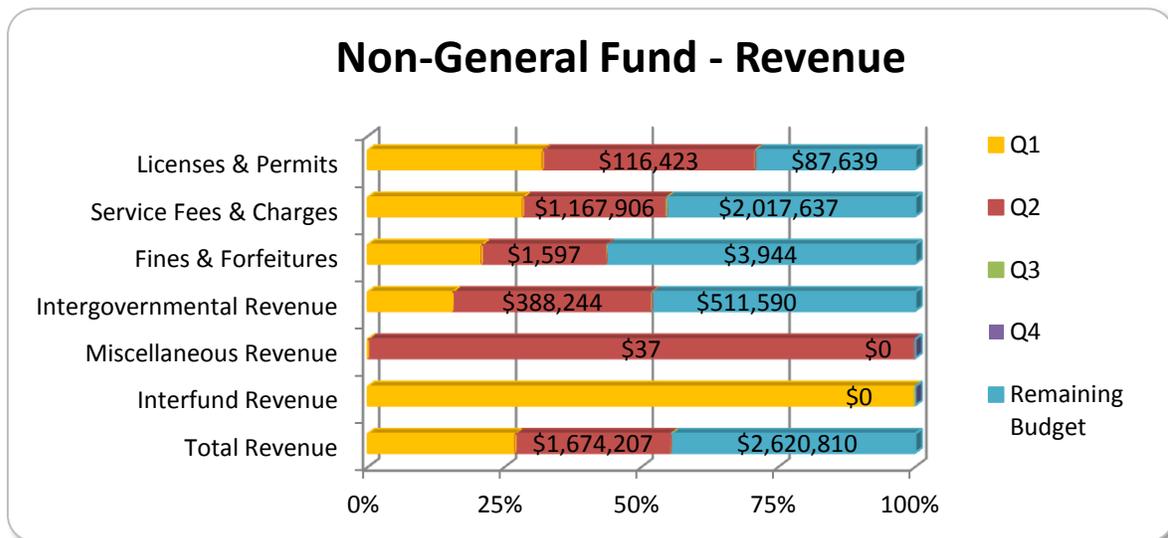
### **Additional Budget Analysis and Budget Recommendations**

- 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 **\$5,877,484** for 2013, which is **32.5%** of the total budgeted revenue (**\$18,075,177**) 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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,177,107	\$1,445,973	\$1,352,231	\$1,432,573	\$2,623,080	\$5,407,884
Current Year Actuals	\$1,582,504	\$1,674,207			\$3,256,711	\$5,877,484

\* Current year total represents revised budget.

- Second quarter revenue of **\$1,674,207** represents **28.5%** of the budgeted amount for the year. YTD revenue of **\$3,256,711** represents **55.4%** 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.

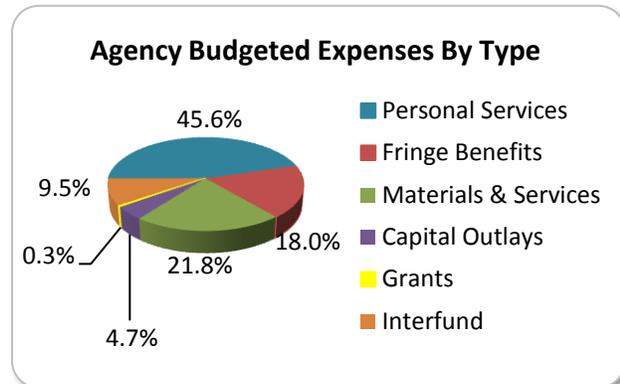
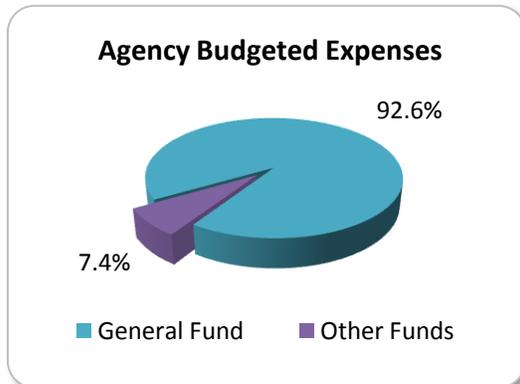


# OMB Quarterly Report

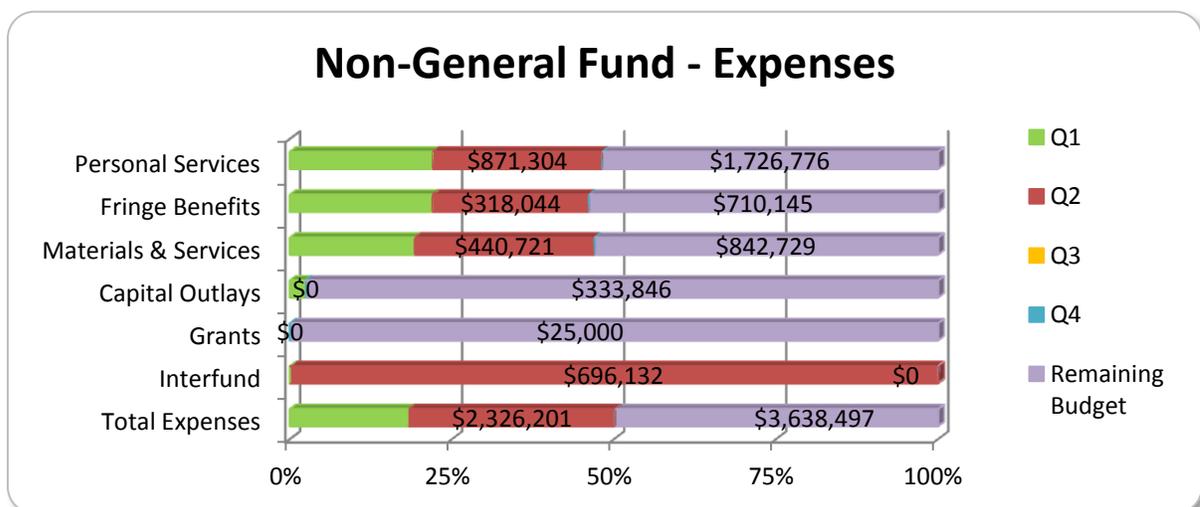
## 2<sup>nd</sup> Quarter 2013 - Sheriff

- There are no significant variances within Intergovernmental Revenue. The Interfund Revenue in the 1<sup>st</sup> 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 **\$7,305,644** for 2013, which is 7.4% of the total budgeted expenditures (**\$99,211,537**) for the Sheriff's Office.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,254,633	\$1,565,578	\$1,532,876	\$1,572,247	\$2,820,211	\$5,925,334
Current Year Actuals	\$1,340,946	\$2,326,201			\$3,667,147	\$7,305,644

\* Current year total represents revised budget.

- Second quarter expenditures of **\$2,326,201** represent 31.8% of the budgeted amount for the year. YTD expenditures of **\$3,667,147** represent 50.2% 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 3<sup>rd</sup> and 4<sup>th</sup> quarters.
- The majority of the budget for Capital Outlays is related to the Jail Management System. The expenditures for the Jail Management System are expected to be incurred by the end of the year.
- 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.



# OMB Quarterly Report

## 2<sup>nd</sup> Quarter 2013 - Sheriff

- The expenditures within Interfund made in the 2<sup>nd</sup> quarter represent the amount of cash remaining in the Jail Management System Fund that was able to be returned to the General Fund.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$769,244	\$735,309	95.6%
2nd Quarter	\$897,451	\$871,304	97.1%
3rd Quarter	\$769,244		
4th Quarter	\$897,451		
<b>Total</b>	<b>\$3,333,389</b>	<b>\$1,606,613</b>	<b>48.2%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50% of budget. Based on the expenditures from the 2<sup>nd</sup> 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)
- Resolution No. 0460-13 authorized a transfer of appropriations within the JAG Grant Fund (Fund 2086) in the amount of \$1,110 for the Internet Crimes Against Children Task Force.
- Resolution No. 0460-13 also authorized a decrease of appropriations within the JAG Grant Fund (Fund 2086) in the amount of \$11,587 related to an overestimate in the amount of the grant award for 2013.
- Resolution No. 0461-13 authorized supplemental appropriations within the Drug Task Force Fund (Fund 2134) in the amount of \$46,111 related to the carryover from the previous year's grant award.

#### Pending

- A resolution will be approved in the 3<sup>rd</sup> quarter (Resolution No. 0572-13 on July 30) authorizing supplemental appropriations within the Rotary Fund (Fund 1001) for the addition of 6 new deputies to provide support services to the Franklin County Department of Job and Family Services.

#### 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.