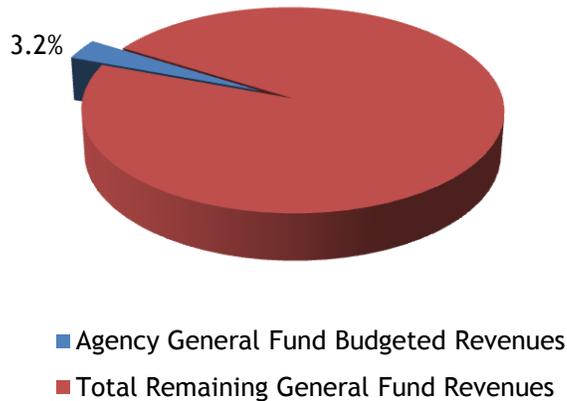


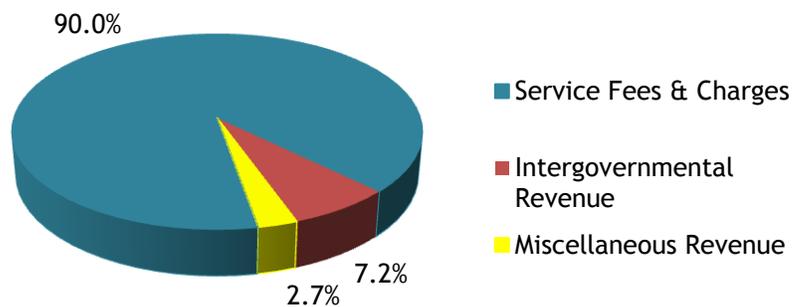
General Fund - Revenue Analysis

### Share of Total County Revenue

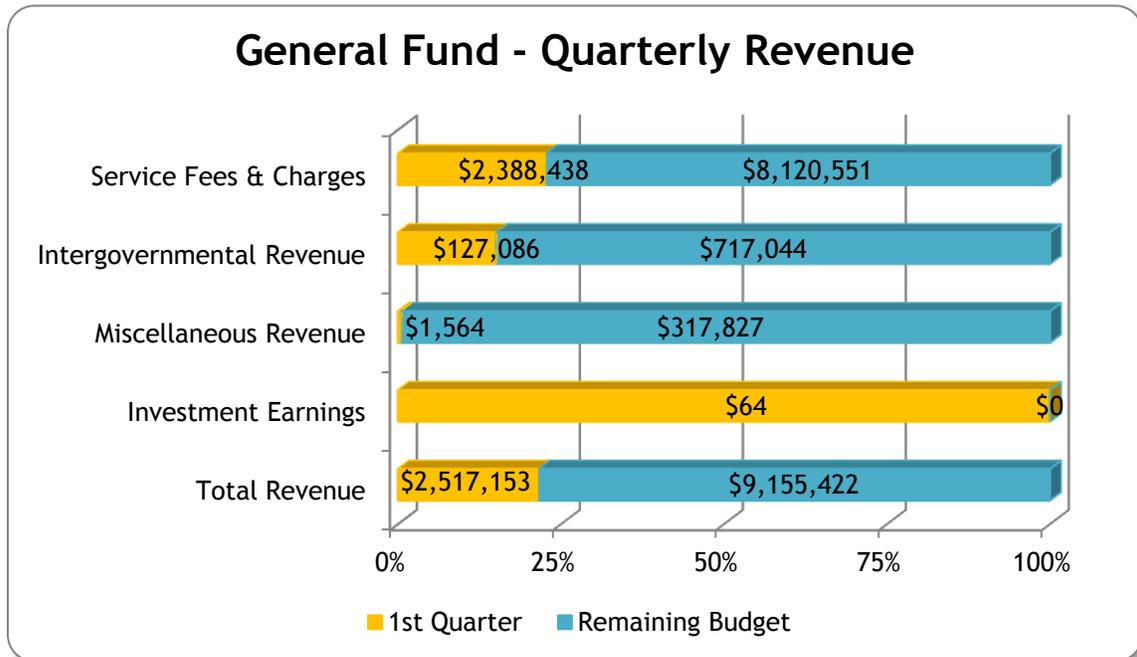


- The General Fund revenue for the Sheriff's Office is estimated to be **\$11,672,511** for 2014, which is **3.2%** of the total budgeted revenue for the General Fund.

### Budgeted Revenue By Source



- 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.

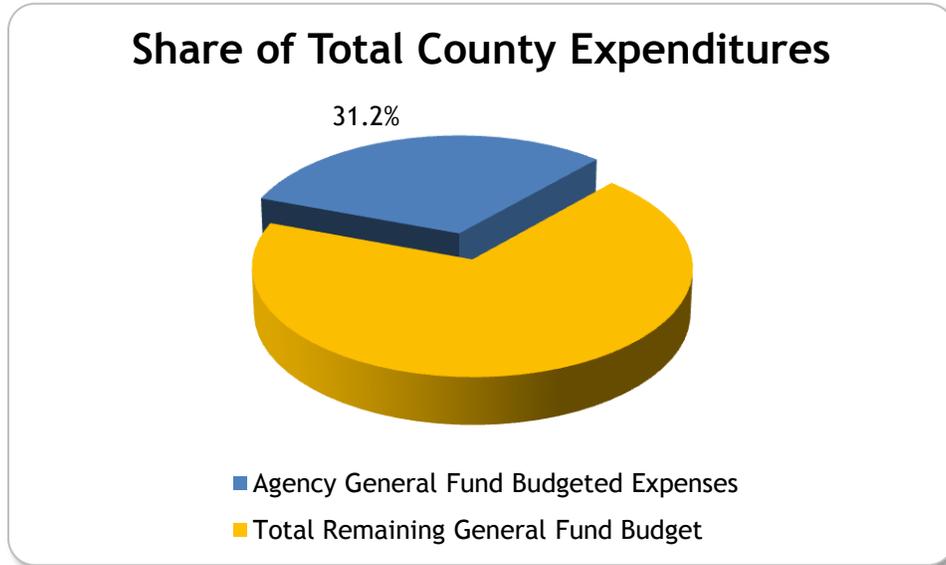


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,922,906	\$3,626,495	\$3,617,945	\$3,150,038	\$2,922,906	\$13,317,384
Current Year	\$2,520,347				\$2,520,347	\$11,672,511

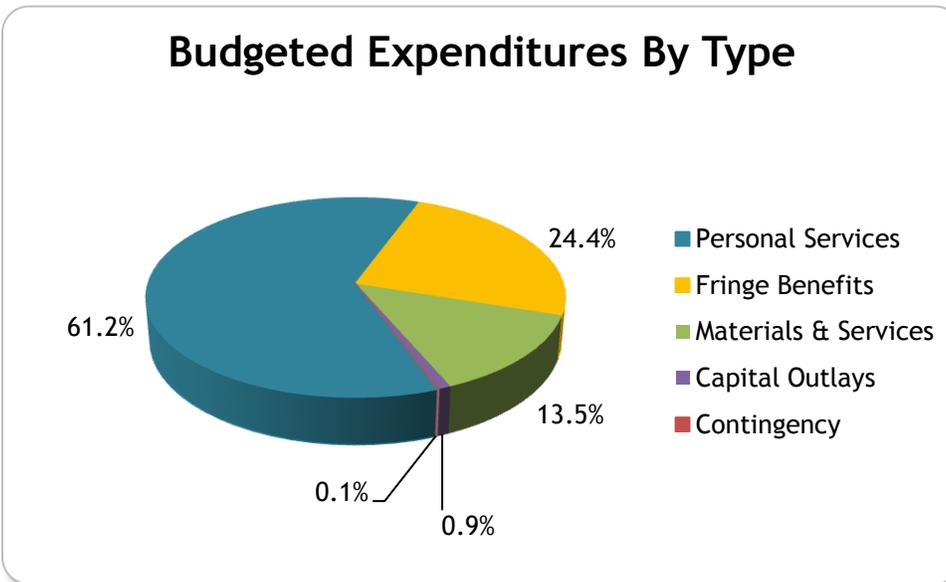
\*Current year total represents revised budget.

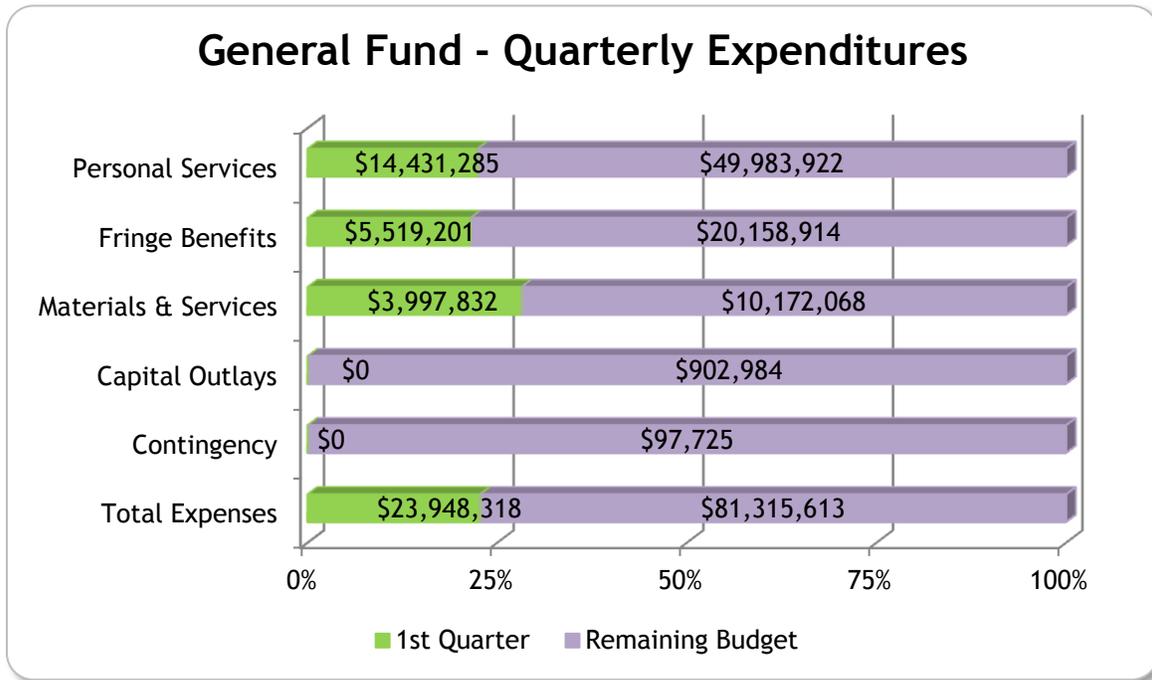
- First quarter revenue of **\$2,520,347** represents **21.6%** of the budgeted amount for the year. YTD revenue of **\$2,520,347** represents **21.6%** of the budgeted amount for the year.
- Service Fees & Charges, including housing of prisoner revenue and poundage, are currently on target to meet year-end projections.
- Within Intergovernmental Revenue, the Sheriff's Office receives reimbursable grants associated with Federal and State task forces. The Sheriff's Office has been reimbursed \$127,086 for these grants in the 1<sup>st</sup> quarter of 2014.
- Miscellaneous Revenue is revenue from the Parking Fund that will support the security operations that were transferred from Public Facilities Management to the Sheriff's Office.

General Fund - Expenditure Analysis



- The General Fund expenditures for the Sheriff's Office are estimated to be \$105,263,931 for 2014, which is 31.2% of the total budgeted expenditures for the General Fund.





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$21,974,932	\$23,313,066	\$21,788,582	\$26,745,566	\$21,974,932	\$93,822,146
Current Year	\$23,948,317				\$23,948,317	\$105,263,931

\*Current year total represents revised budget.

- First quarter expenditures of **\$23,948,317** represent **22.8%** of the budgeted amount for the year. YTD expenditures of **\$23,948,317** represent **22.8%** of the budgeted amount for the year.
- There are no significant variances in Materials & Services in the current quarter versus budget. Of the \$3,997,832 expended in the 1<sup>st</sup> quarter, \$1,249,234 or 31.2% was related to Medical Consultants, \$708,388 or 17.7% was related to Food Items for Consumption, and \$584,972 or 14.6% was related to the purchase of Drug Supplies.
- The Capital Outlays expenditures for vehicles and other equipment will occur during the 2<sup>nd</sup> or 3<sup>rd</sup> 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 - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$14,266,304	\$14,431,284	101.2%
2 <sup>nd</sup> Quarter	\$17,552,116		
3 <sup>rd</sup> Quarter	\$15,044,670		
4 <sup>th</sup> Quarter	\$17,552,116		
<b>Total</b>	<b>\$64,415,206</b>	<b>\$14,431,284</b>	<b>22.4%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount.
- On April 1, the appropriations associated with the Court Security program were transferred from Public Facilities Management to the Sheriff's Office. The amounts within the Agency Budget in the table above have been updated to reflect this transfer.
- During the 1<sup>st</sup> quarter, \$724,881 was 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 1<sup>st</sup> quarter, but this should meet the budgeted amount by year-end. YTD Personal Services expenditures less payouts reflect 21.3% of Personal Services budget.
- Personal Services expenditures in the 1<sup>st</sup> quarter included \$974,708 in overtime, 36.5% of the budgeted amount. The majority of the overtime cost is due to the current level of vacancies in the jail. Overtime cost in the jail is expected to continue at an elevated level until the next class of replacement deputies complete their training, and the first two cohorts of civilian positions are assigned to the jail; though any reduction in overtime cost is not expected to be realized until the second half of the year.
- Prior to the first pay date of the year (through the last pay period of 2013) the Sheriff's Office had a balance of 40,631 hours of comp-time. Through the pay period ending on March 23 (and paid on April 4), an additional 25,814 hours of comp-time was earned and 17,987 hours in comp-time was used either through time off or termination payouts. The current comp-time balance is 48,459 hours. Also per the Bargaining Unit contract the deputies may elect to be paid out for any of his or her accumulation once per quarter during the calendar year.

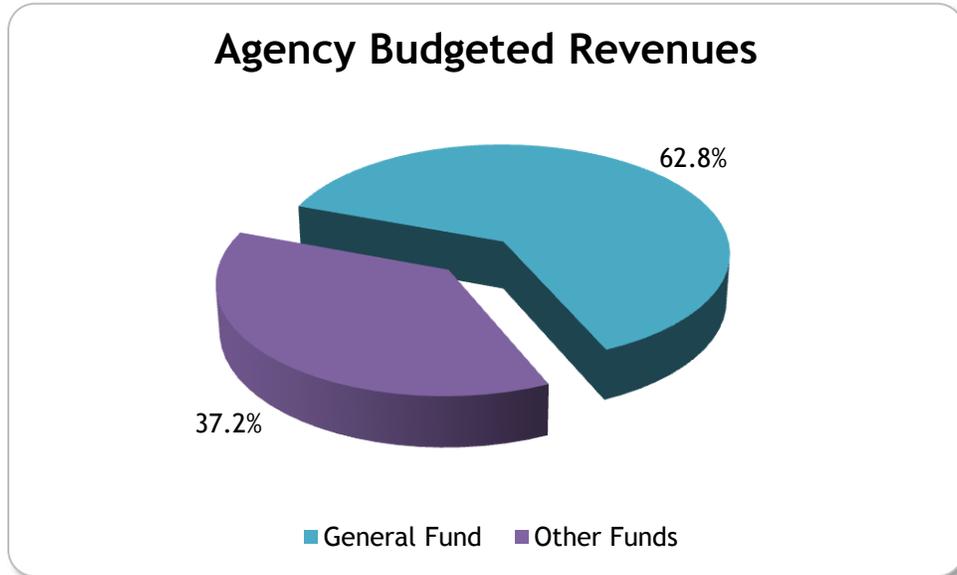
### General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Sheriff's Office was \$63,397.
- Resolution No. 0190-14 authorized a transfer of General Fund appropriations from the Sheriff's Contingency in the amount of \$27,274.79 related to the Return of Prisoners.

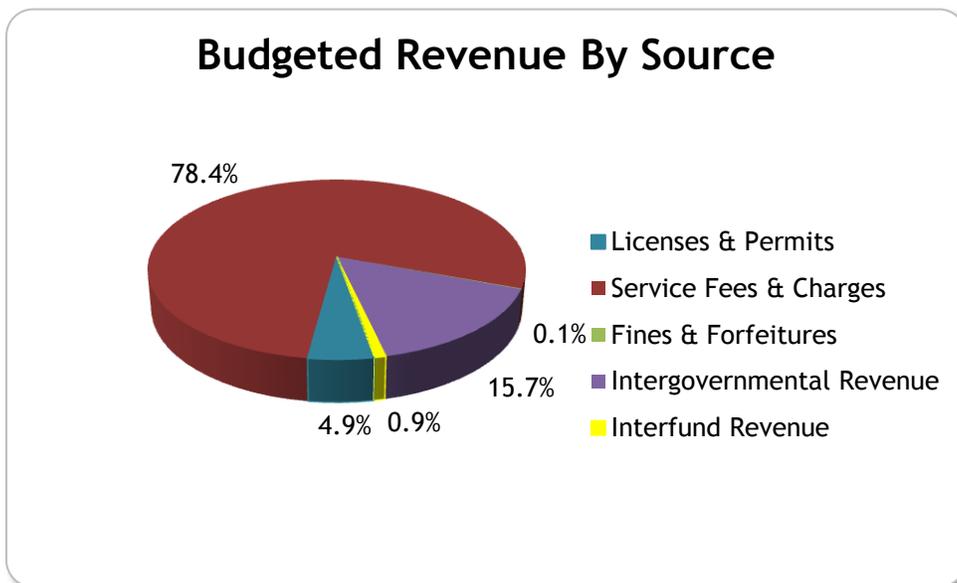
### General Fund - Budget Corrective Items - Pending

- A resolution will be approved during the 2<sup>nd</sup> quarter (Resolution No. 0244-14 on April 1) approving appropriation adjustments to support the transfer of security operations from Public Facilities Management to the Sheriff's Office, and the addition of a civilian Equal Employment Opportunity position. The resolution included a transfer of 99 full-time positions from Public Facilities Management to the Sheriff's Office (\$4,190,283), the conversion of the security specialist position to a Lieutenant (\$104,809), a transfer of appropriations for the addition of 26 new full-time Facility Security Specialist positions (\$527,202) and the addition of a Civilian Equal Employment Opportunity position (\$65,000).
- The Sheriff's Office has one item pending for the addition of a Mental Health Practitioner Contract to provide additional mental health support for inmates in the amount of \$125,000. This item was recommended in the 2014 budget, but is pending approval until after the 1st quarter review.
- A request will be made during the 2<sup>nd</sup> quarter to add two new cohorts of civilian positions at the jail. The first cohort of positions (Corrections Service Coordinators) is expected to begin around the end of the 2<sup>nd</sup> quarter, and will be assigned duties associated with the Control Center, Laundry, Visitation and Recreation. The second cohort (Corrections Records Officers) is expected to begin around the beginning of the 4<sup>th</sup> quarter, and will be assigned duties associated with slating, releasing, and classification. With the addition of these civilian positions, personnel costs at the jail are expected to decrease and will allow deputies to be placed in other vacant positions throughout the Corrections, Investigations, and Patrol Divisions.

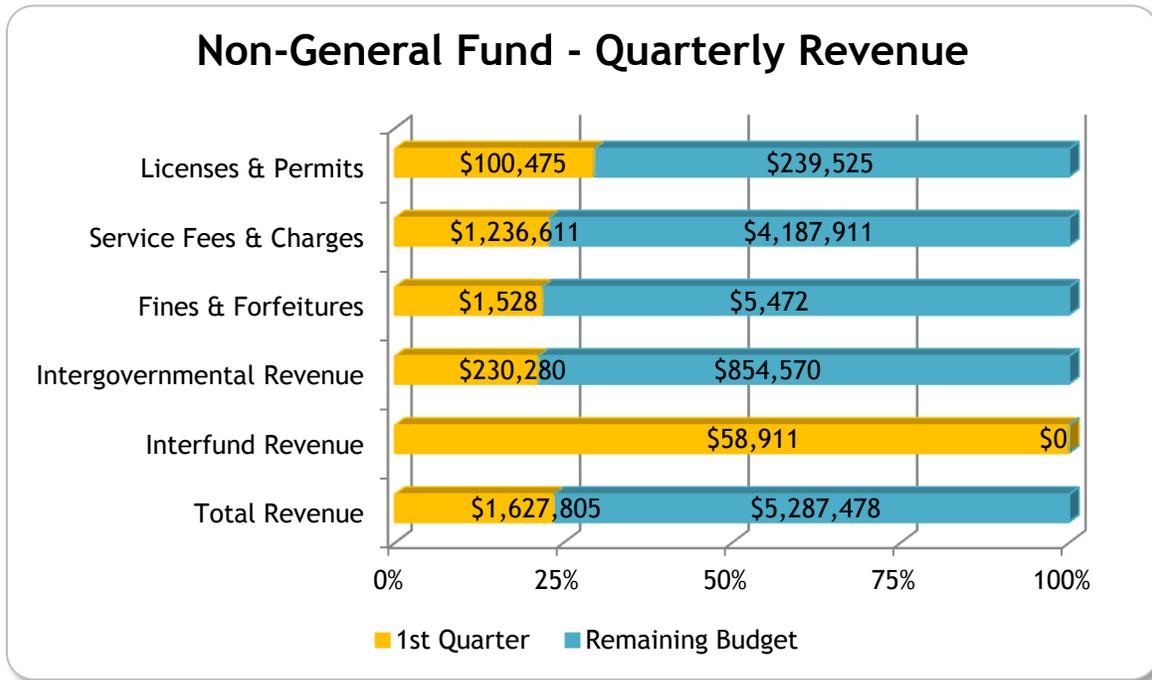
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$6,915,221** for 2014, which is **37.2%** of the total budgeted revenue 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.

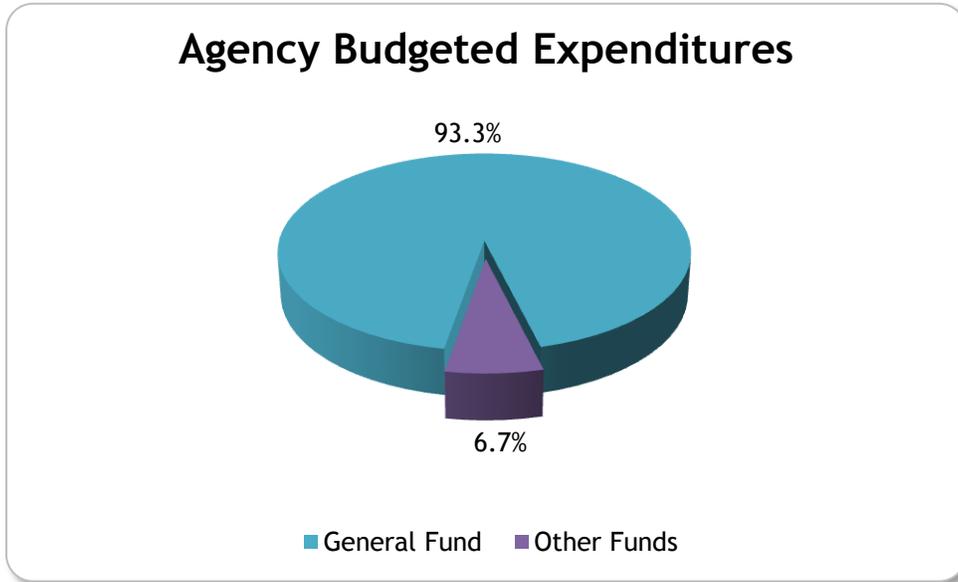


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,582,500	\$1,674,206	\$1,658,847	\$1,836,411	\$1,582,500	\$6,751,964
Current Year	\$1,627,800				\$1,627,800	\$6,915,221

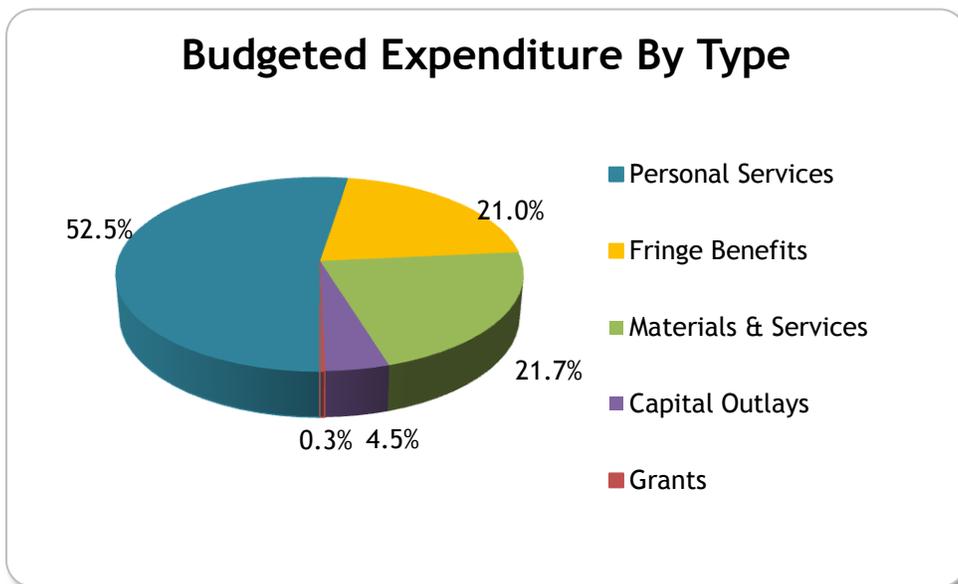
*\*Current year total represents revised budget.*

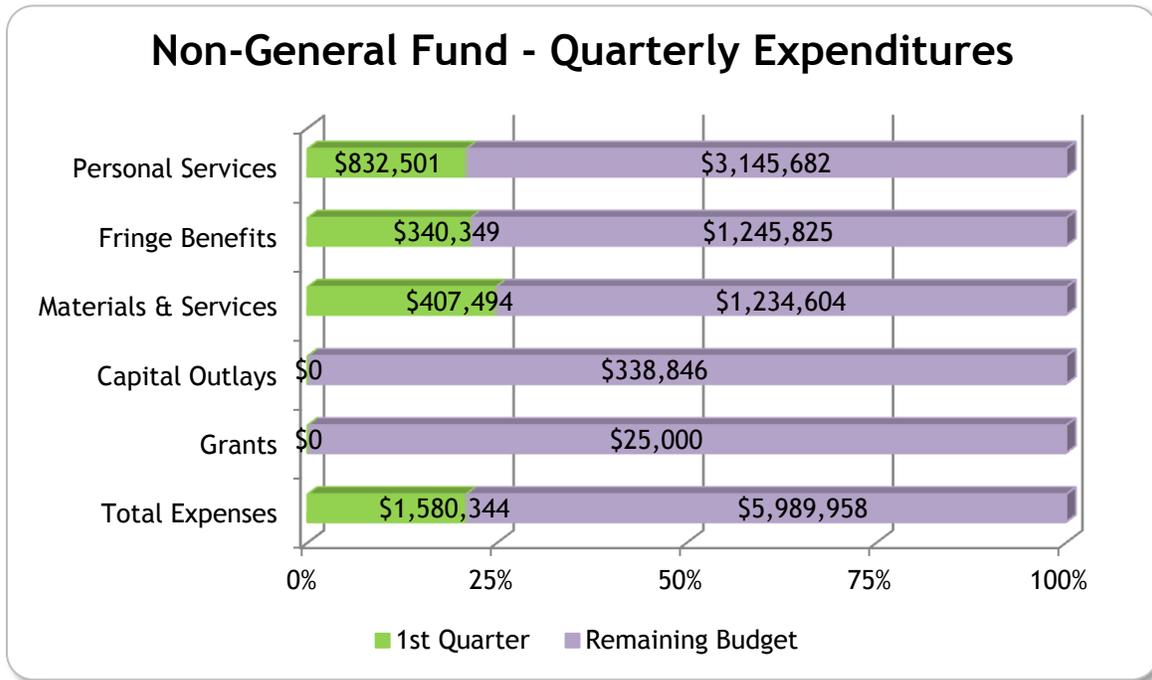
- First quarter revenue of **\$1,627,800** represents **23.5%** of the budgeted amount for the year. YTD revenue of **\$1,627,800** represents **23.5%** of the budgeted amount for the year.
- There are no significant variances in Licenses & Permits, Service Fees & Charges, and Fines & Forfeitures revenue 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 2<sup>nd</sup> or 3<sup>rd</sup> quarter. The Interfund Revenue in the 1<sup>st</sup> quarter reflects the one-time cash match for the VAWA grant.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$7,570,297** for 2014, which is **6.7%** of the total budgeted expenditures for the Sheriff's Office.





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,340,941	\$2,326,201	\$1,524,785	\$1,734,488	\$1,340,941	\$6,926,415
Current Year	\$1,580,339				\$1,580,339	\$7,570,297

\*Current year total represents revised budget.

- First quarter expenditures of **\$1,580,339** represent **20.9%** of the budgeted amount for the year. YTD expenditures of **\$1,580,339** represent **20.9%** of the budgeted amount for the year.
- The majority of the budget within Materials and Services are for items in the Commissary Fund. During the 1<sup>st</sup> quarter, \$271,526 or 28.5% of the Materials and Services budget within the Commissary Fund was expended.
- The majority of the budget for Capital Outlays is related to the Jail Management System.
- The Grant expenditures are for the purchase of equipment for other law enforcement agencies on an as needed basis when pass through grant funds are received by the Sheriff's Office.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$918,042	\$832,497	90.7%
2 <sup>nd</sup> Quarter	\$1,071,049		
3 <sup>rd</sup> Quarter	\$918,042		
4 <sup>th</sup> Quarter	\$1,071,049		
<b>Total</b>	<b>\$3,978,181</b>	<b>\$832,497</b>	<b>20.9%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. Personal Services were lower than anticipated in the Sheriff's Office due to three vacant positions within the Rotary Fund and two vacant positions within the Commissary Fund.

### Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% 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:
  - \$374 in the Child Support Enforcement Fund (Fund 2045)
  - \$2,358 in the Commissary Fund (Fund 2057)

### Non-General Fund - Budget Corrective Items - Pending

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