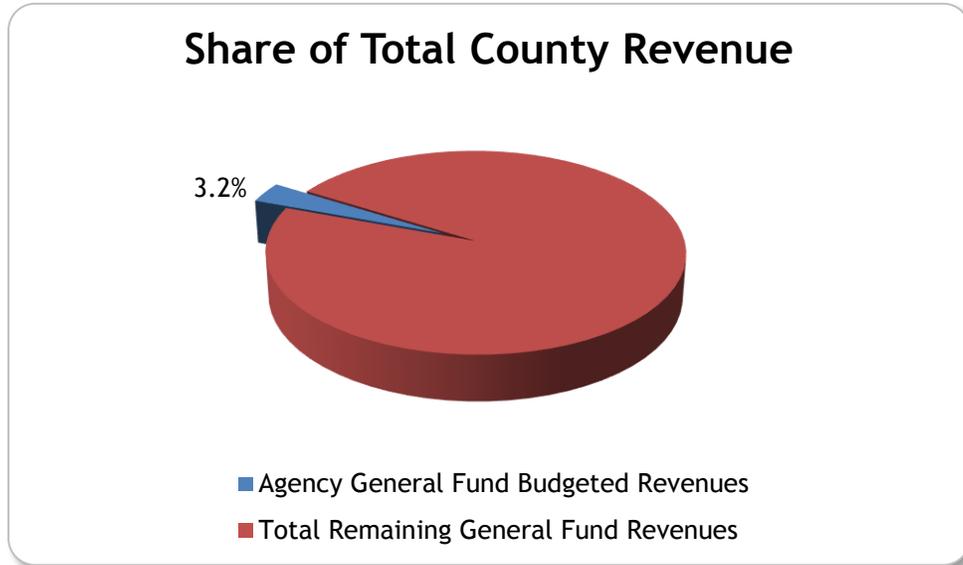
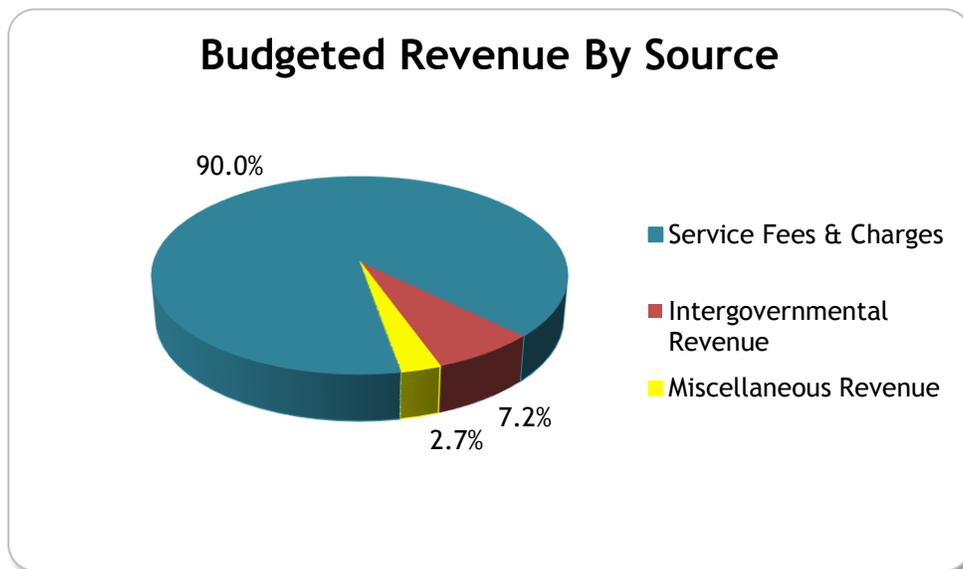


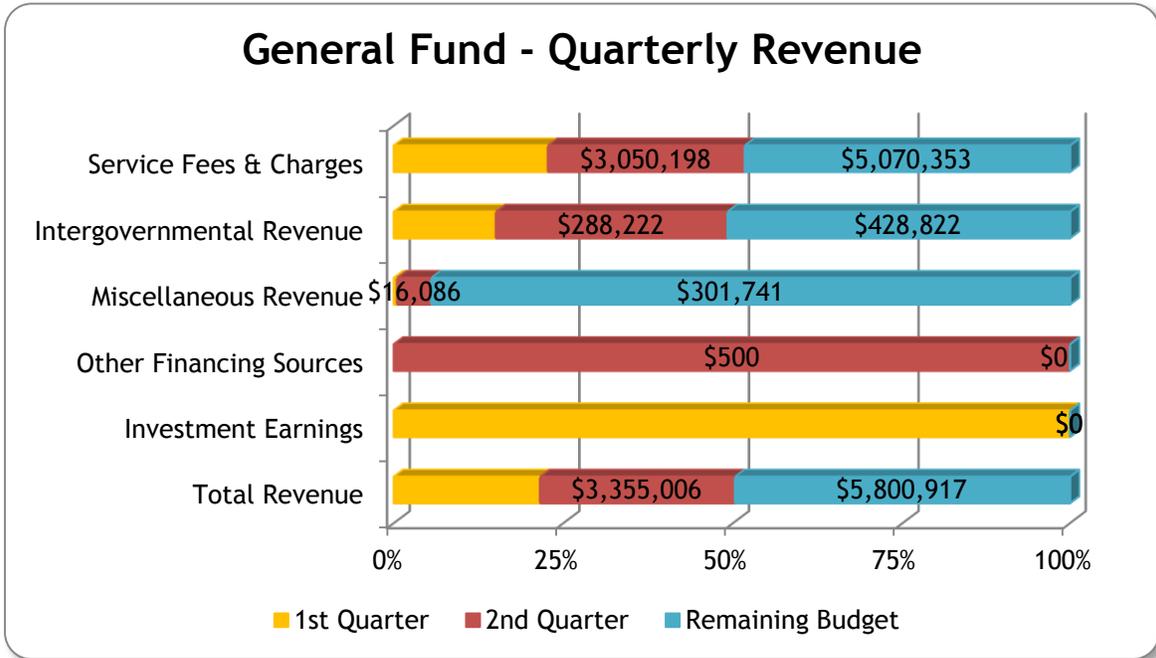
General Fund - Revenue Analysis



- 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.



- 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.



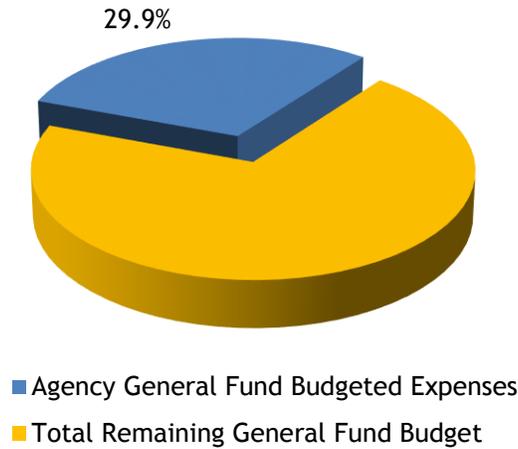
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,922,906	\$3,626,495	\$3,617,945	\$3,150,038	\$6,549,401	\$13,317,384
Current Year	\$2,520,347	\$3,355,006			\$5,875,353	\$11,672,511

*\*Current year total represents revised budget.*

- Second quarter revenue of **\$3,355,006** represents **28.7%** of the budgeted amount for the year. YTD revenue of **\$5,875,353** represents **50.3%** 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 \$793,869 through the 2<sup>nd</sup> quarter of 2014 for these grants.
- 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.

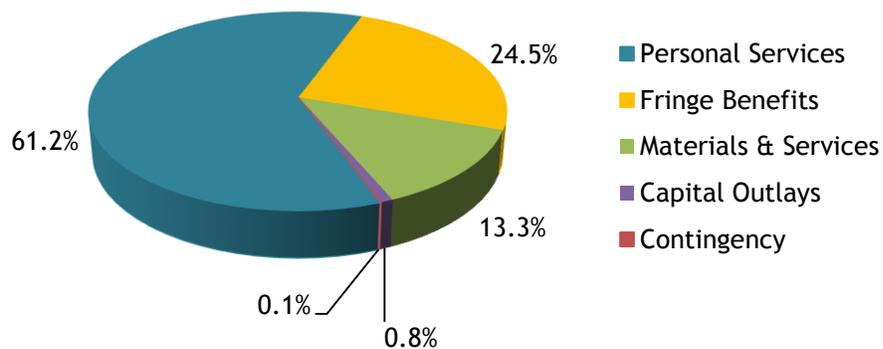
General Fund - Expenditure Analysis

### Share of Total County Expenditures

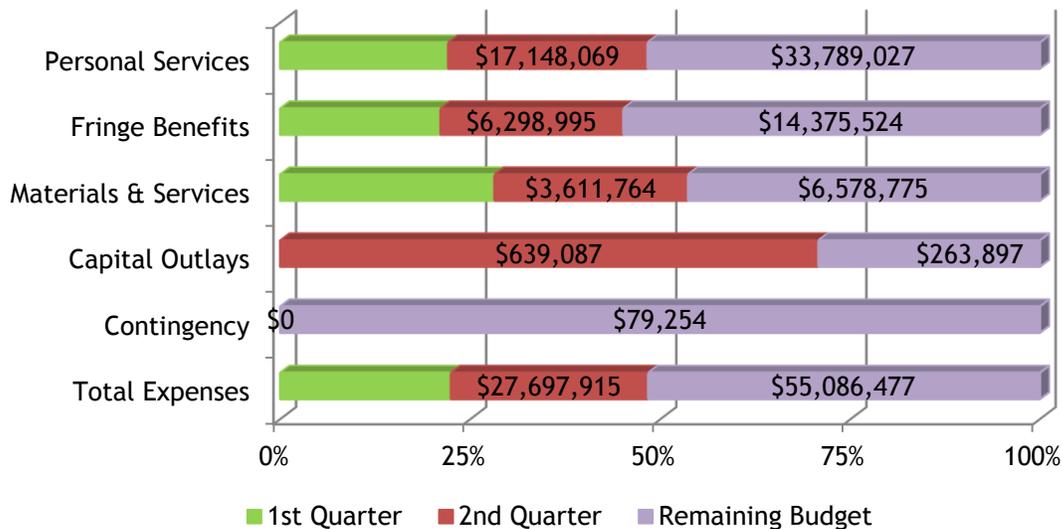


- The General Fund expenditures for the Sheriff's Office are estimated to be **\$106,732,710** for 2014, which is **29.9%** of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type



### General Fund - Quarterly Expenditures



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	\$45,287,998	\$93,822,146
Current Year	\$23,948,317	\$27,697,915			\$51,646,232	\$106,732,710

\*Current year total represents revised budget.

- Second quarter expenditures of **\$27,697,915** represent **26.0%** of the budgeted amount for the year. YTD expenditures of **\$51,646,232** represent **48.4%** of the budgeted amount for the year.
- There were no significant variances in Materials & Services in the 2<sup>nd</sup> quarter. Of the \$7,609,596 expended year-to-date, \$2,032,196 or 26.7% was related to Medical Consultants, \$1,752,535 or 23.0% was related to Food Items for Consumption, and \$990,546 or 13.0% was related to the purchase of Drug Supplies.
- The Capital Outlays expenditures in the 2<sup>nd</sup> quarter were for the purchase of replacement vehicles, and the remaining expenditures for replacement vans and equipment will occur in the 3<sup>rd</sup> and 4<sup>th</sup> quarters.
- 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	\$17,148,069	97.7%
3 <sup>rd</sup> Quarter	\$15,484,596		
4 <sup>th</sup> Quarter	\$18,065,364		
<b>Total</b>	<b>\$65,368,380</b>	<b>\$31,579,353</b>	<b>48.3%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% 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.
- On July 1, the appropriations associated with the 53 Corrections Service Coordinators were transferred to the Sheriff's Office. The amounts within the Agency Budget in the table above have been updated to reflect this transfer.
- Through the 2<sup>nd</sup> quarter, \$849,873 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 2014 Personal Services Budget. Excluding these payouts, Personal Services expenditures would be at 47.0% of the budgeted amount for the year.
- Personal Services expenditures through the 2<sup>nd</sup> quarter included \$2,428,715 in overtime, 90.9% 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 latter part 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 40,500 hours of comp-time. Through the pay period ending on June 15 (and paid on June 27), an additional 41,051 hours of comp-time was earned and 35,040 hours in comp-time was used either through time off or termination payouts. The current comp-time balance is 46,512 hours. Beginning this year, deputies may elect to be paid out for any of his or her accumulated comp time balance once per quarter during the calendar year pursuant to a new provision in the collective bargaining agreement.

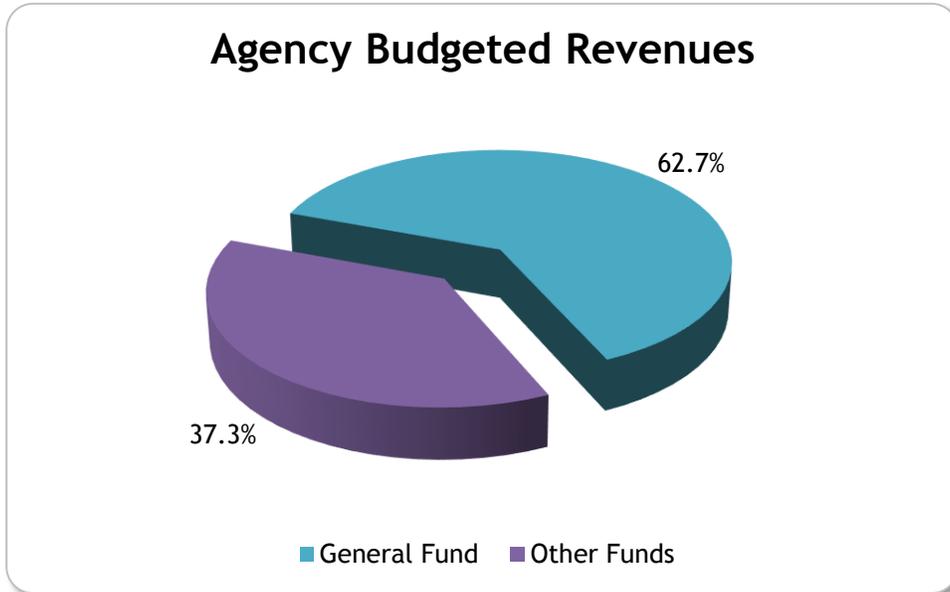
### General Fund - Budget Corrective Items - Approved

- 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.
- Resolution No. 0244-14 authorized 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).
- Resolution No. 0336-14 authorized a transfer of General Fund appropriations from the Sheriff's Contingency in the amount of \$18,471.36 related to the Return of Prisoners.
- Resolution No. 0362-14 authorized supplemental General Fund appropriations to various County offices relating to various projects and initiatives that were recommended in the 2014 budget, but approval was delayed until after the 1<sup>st</sup> quarter review. The Sheriff's Office received a supplemental appropriations in the amount of \$1,468,779 for the addition of two Captains, one Lieutenant and 53 Civilian Corrections Service Coordinators.

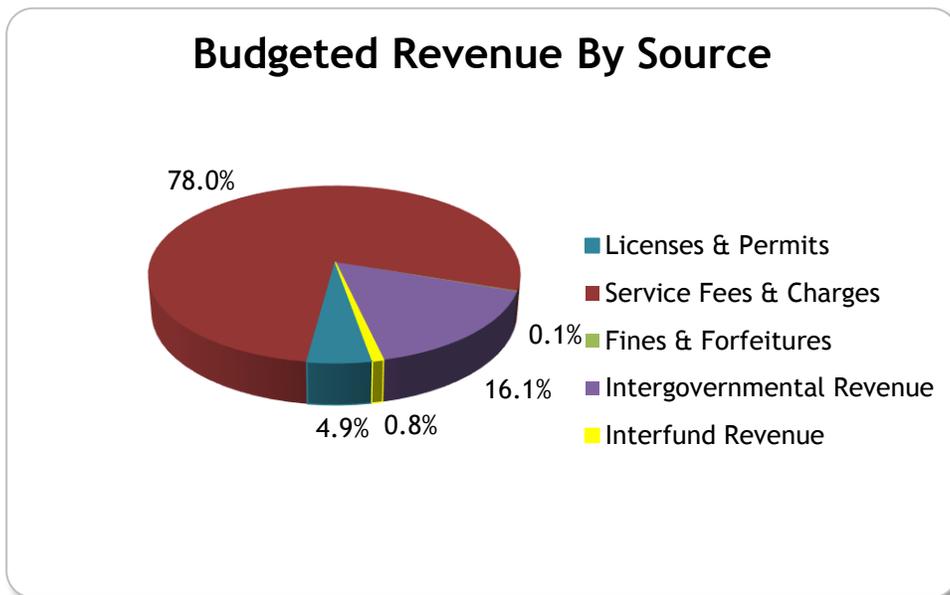
### General Fund - Budget Corrective Items - Pending

- A request will be made during the 4<sup>th</sup> quarter to add the second cohort of Corrections Records Officers, 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.
- A request will be made in the 3<sup>rd</sup> quarter for a transfer of General Fund appropriations for the purchase of various capital items, including the replacement of 10 high-mileage vehicles, and the replacement of finger printing system since the cost to continually repair the current system is no longer cost effective.

Non-General Fund - Revenue Analysis

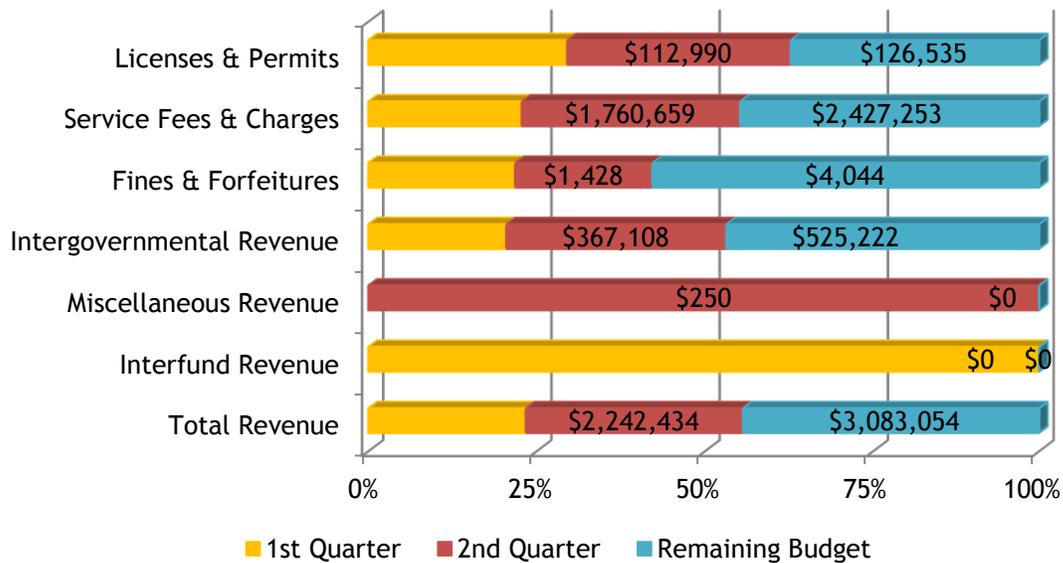


- The non-general fund revenue for the Sheriff's Office is estimated to be **\$6,952,980** for 2014, which is **37.3%** of the total budgeted revenue for the Sheriff's Office.



- 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.

### Non-General Fund - Quarterly Revenue

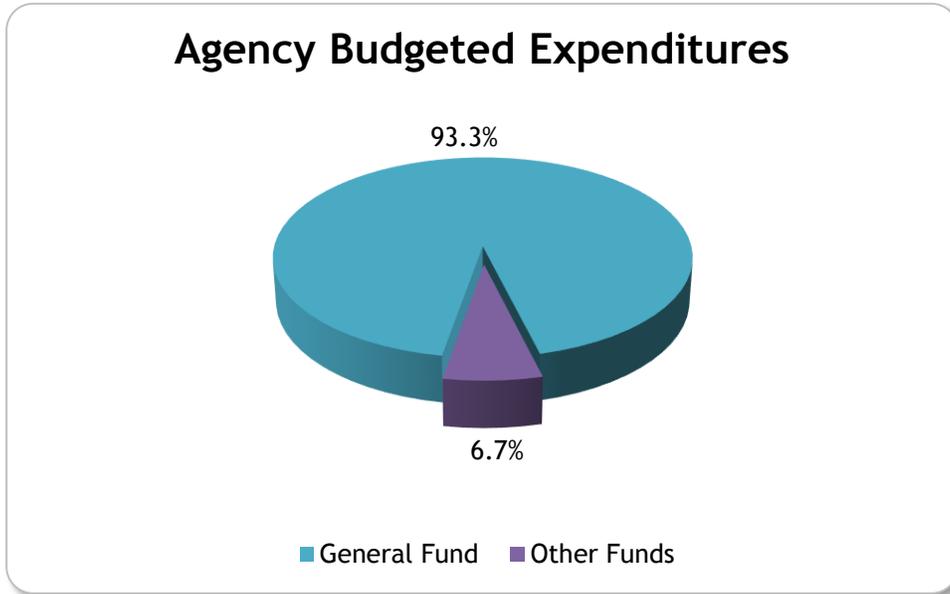


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,582,500	\$1,674,206	\$1,658,847	\$1,836,411	\$3,256,706	\$6,751,964
Current Year	\$1,627,800	\$2,242,433			\$3,870,233	\$6,952,980

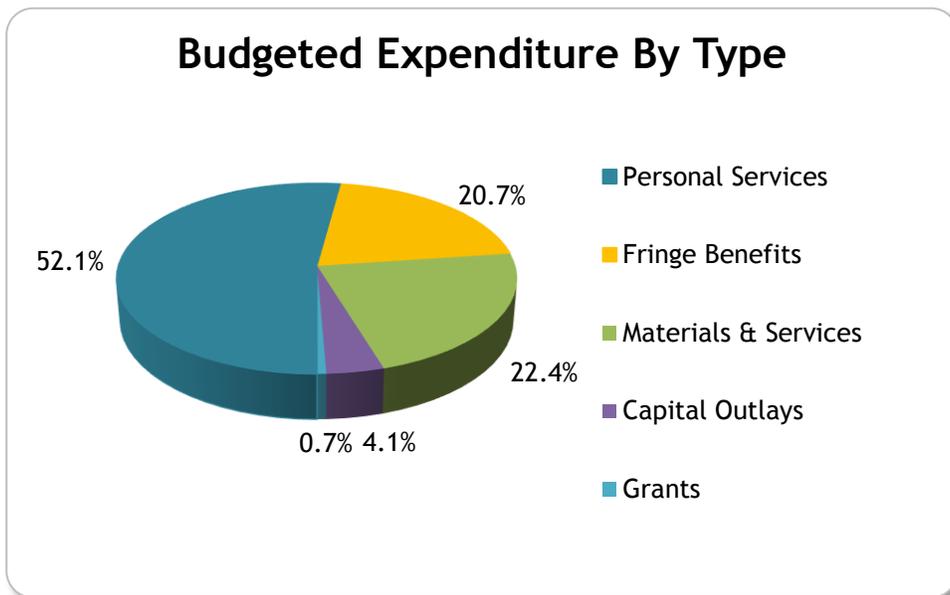
\*Current year total represents revised budget.

- Second quarter revenue of **\$2,242,433** represents **32.3%** of the budgeted amount for the year. YTD revenue of **\$3,870,233** represents **55.7%** 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 received 100% the Drug Task Force Grant, the remaining grants for the DUI Enforcement, Selective Enforcement and JAG Funds will be received in the 3<sup>rd</sup> and 4<sup>th</sup> quarters. The Interfund Revenue in the 1<sup>st</sup> quarter reflects the one-time cash match for the VAWA grant.

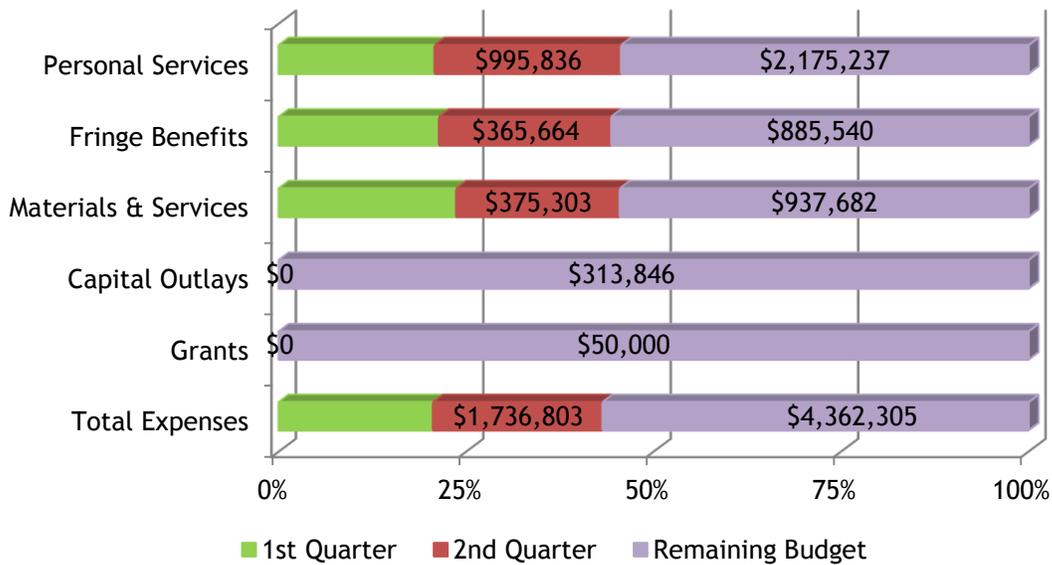
Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$7,679,447** for 2014, which is **6.7%** of the total budgeted expenditures for the Sheriff's Office.



### Non-General Fund - Quarterly Expenditures



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	\$3,667,142	\$6,926,415
Current Year	\$1,580,339	\$1,736,803			\$3,317,142	\$7,679,447

\*Current year total represents revised budget.

- Second quarter expenditures of **\$1,736,803** represent **22.6%** of the budgeted amount for the year. YTD expenditures of **\$3,317,142** represent **43.2%** of the budgeted amount for the year.
- The majority of the budget within Materials and Services are for items in the Commissary Fund. Through the 2<sup>nd</sup> quarter, \$487,800 or 51.2% 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	\$923,901	\$832,497	90.1%
2 <sup>nd</sup> Quarter	\$1,077,885	\$995,835	92.4%
3 <sup>rd</sup> Quarter	\$923,901		
4 <sup>th</sup> Quarter	\$1,077,885		
<b>Total</b>	<b>\$4,003,572</b>	<b>\$1,828,332</b>	<b>45.7%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. Personal Services were lower than anticipated due to two 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)
- Resolution No. 0365-14 authorized non-general fund supplemental appropriations in the amount of \$3,478 within the Justice Assistance Grant Fund (Fund 2086) for the purchase of additional safety equipment for the citizen's academy participants.
- Resolution No. 0426-14 authorized non-general fund supplemental appropriations in the amount of \$31,881 within the Justice Assistance Grant Fund (Fund 2086) to support the operations of the Internet Crimes Against Children Task Force.
- Resolution No. 0427-14 authorized non-general fund supplemental appropriations in the amount of \$73,790 within the Drug Task Force Fund (Fund 2134) to support the operations of the Franklin County Drug Task Force.

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

- A request will be considered in the 3<sup>rd</sup> quarter to authorize a non-general fund supplemental appropriation in the amount of \$37,599 within the Selective Enforcement Fund (Fund 2032) for the High Visibility Enforcement Grant, which will reimburse the Franklin County Sheriff's Office for overtime costs.
- A request will be considered in the 3<sup>rd</sup> quarter to authorize a non-general fund supplemental appropriation in the amount of \$28,000 within the Rotary Fund (Fund 1001) for the purchase of a replacement vehicle associated with the contract with SWACO.