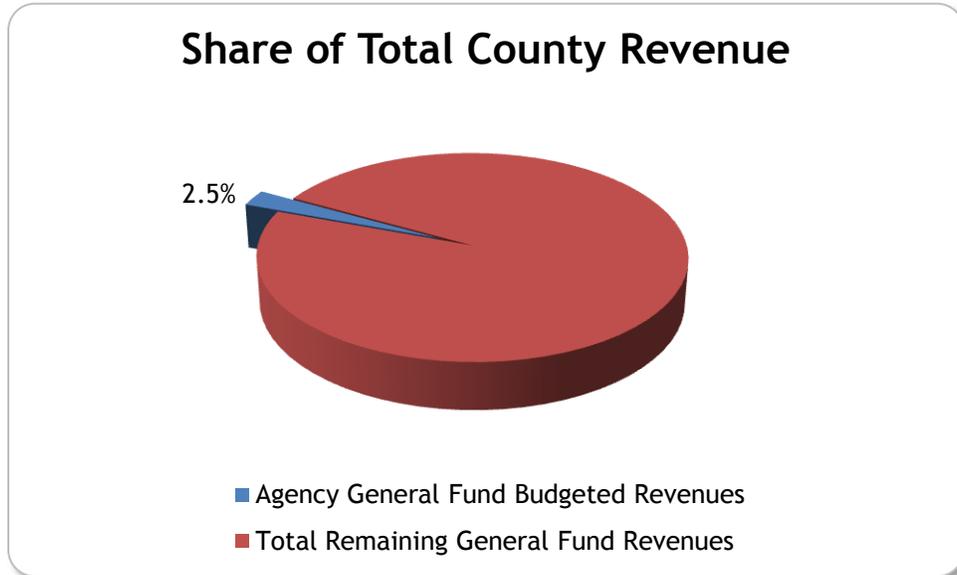
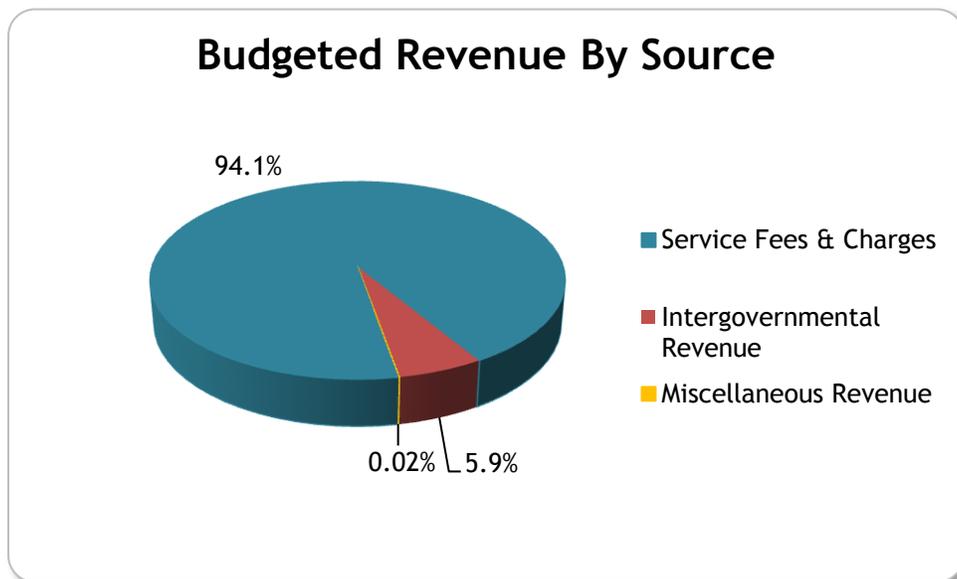


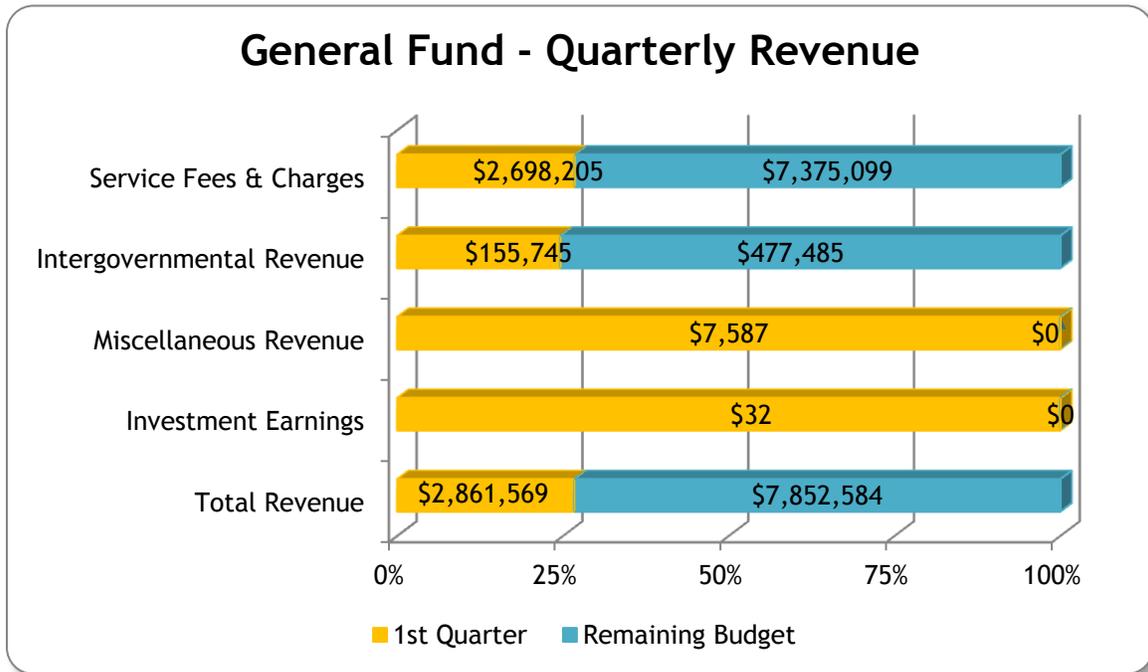
General Fund - Revenue Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **\$10,708,914** for 2016, which is **2.5%** 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, and other municipalities and the U.S. Marshall's Office for the housing of prisoners, poundage (real estate sale fees), and civil processing fees.



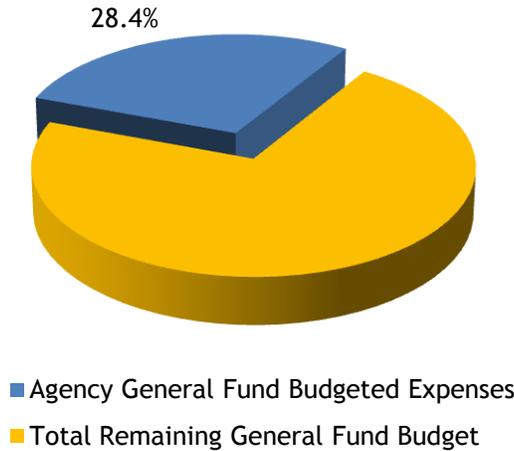
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,637,993	\$2,771,747	\$2,802,380	\$2,550,228	\$2,637,993	\$10,762,348
Current Year	\$2,861,569				\$2,861,569	\$10,708,914

*Current year total represents revised budget.

- First quarter revenue of **\$2,861,569** represents **26.7%** of the budgeted amount for the year.
- Service Fees & Charges, which include 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 \$155,745 for these grants in the 1st quarter of 2016.

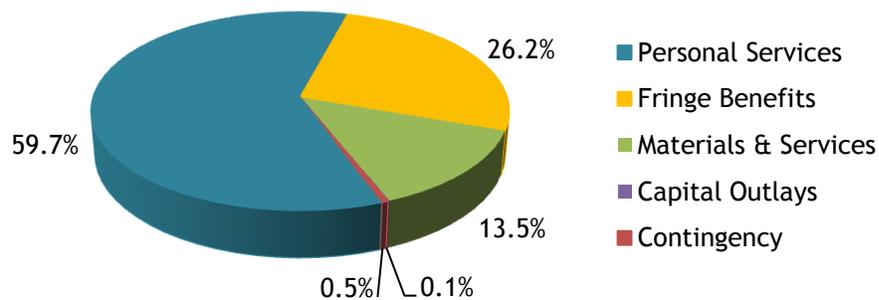
General Fund - Expenditure Analysis

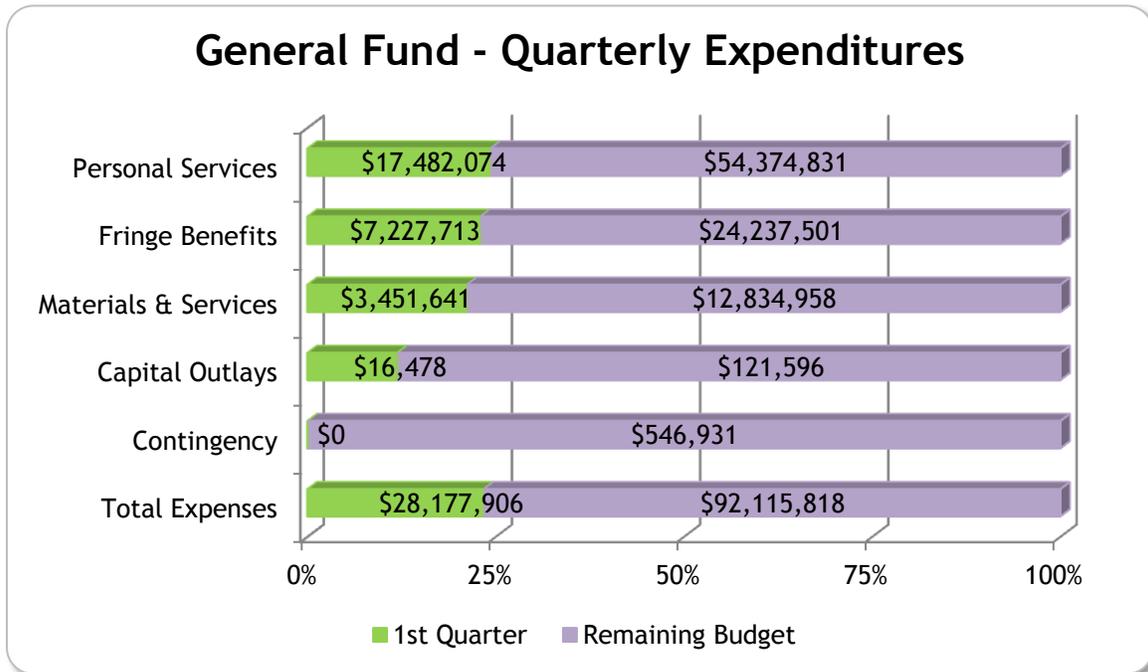
Share of Total County Expenditures



- The General Fund expenditures for the Sheriff's Office are estimated to be \$120,293,724 for 2016, which is 28.4% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$26,815,747	\$30,839,914	\$26,574,231	\$32,333,962	\$26,815,747	\$116,563,854
Current Year	\$28,177,906				\$28,177,906	\$120,293,724

**Current year total represents revised budget.*

- First quarter expenditures of **\$28,177,906** represent **23.4%** of the budgeted amount for the year.
- Personal Services expenditures increased \$1,221,341 in the 1st quarter, while Fringe Benefits increased \$439,470 from the respective amounts in the prior year, due primarily to termination payouts, the timing of when the positions approved during 2015 were hired, and the increase in the healthcare rate.
- There are no significant variances in Materials & Services in the current quarter versus budget. Of the \$3,451,641 expended in the 1st quarter, \$935,295 or 27.1% was related to medical consultants, \$565,593 or 16.4% was related to food items for consumption, and \$551,763 or 16.0% was related to the purchase of drug supplies.
- The Capital Outlays expenditures for safety and security equipment will occur during the 2nd or 3rd 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.
- For the 2016 Budget, Contingency also includes appropriations for overtime associated with special events such as the Arnold Fitness Expo, Red, White, and Boom and security detail for presidential candidate visits.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$16,582,363	\$17,482,074	105.4%
2 nd Quarter	\$19,346,090		
3 rd Quarter	\$19,346,090		
4 th Quarter	\$16,582,363		
Total	\$71,856,905	\$17,482,074	24.3%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount.
- During the 1st quarter, \$872,463 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 2016 Personal Services budget. Also, 36.2% of the budgeted holiday pay has been expended in the 1st quarter, but this should meet the budgeted amount by year-end. Year-to-date Personal Services expenditures less payouts reflect 23.1% of the Personal Services budget.
- Personal Services expenditures in the 1st quarter included \$519,957 in overtime, 22.5% of the budgeted amount. Overtime cost is 16.0% or \$99,174 less in the 1st quarter of 2016 than in the 1st quarter of 2015. This is due to fewer vacancies in the jail during this time period in 2016 than in 2015, as well as the addition of the civilian positions within the corrections division.

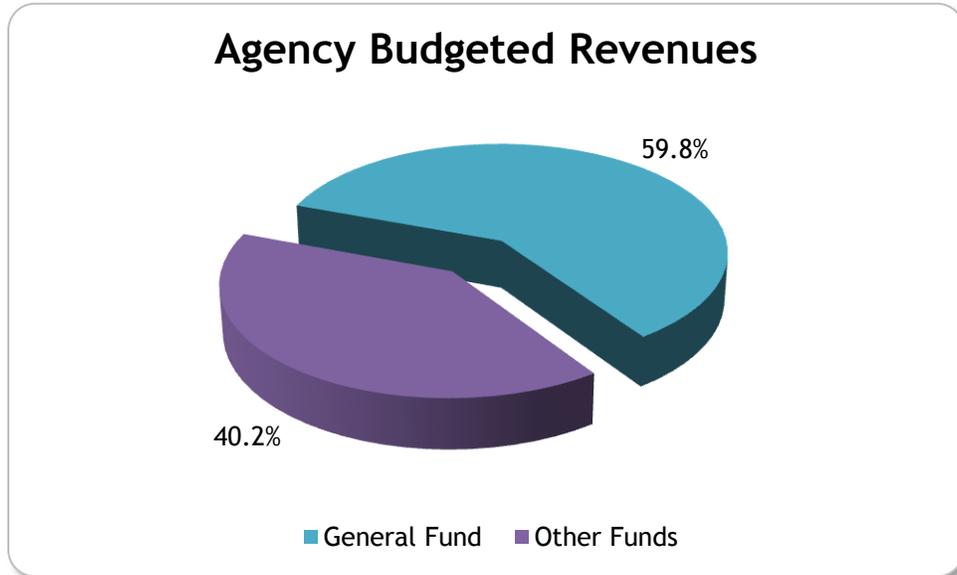
General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,414,821 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 \$239,797.
- Resolution No. 0128-16 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$1,400,354 for the addition of 27 full-time positions to support the implementation of an Objective Classification System.

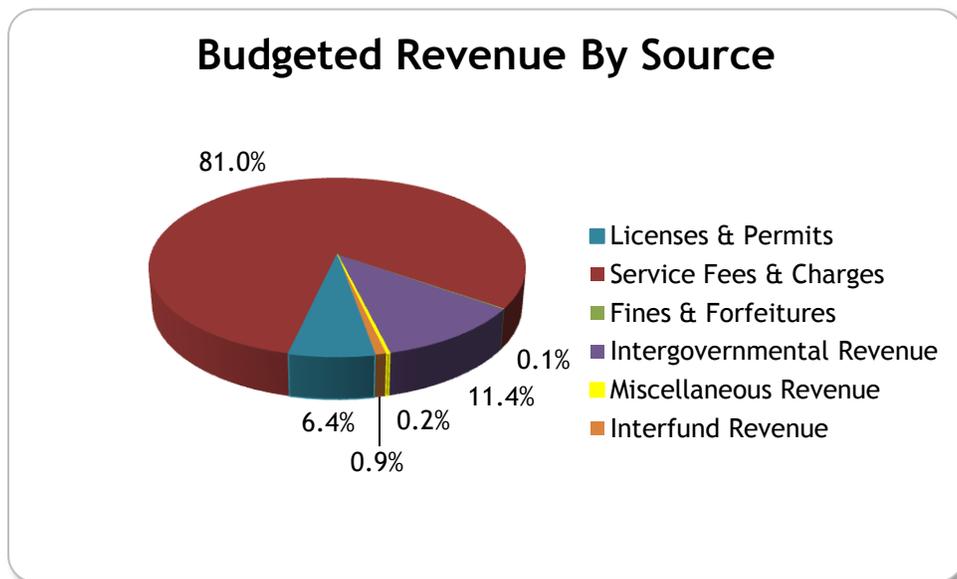
General Fund - Budget Corrective Items - Pending

- Resolutions will be required throughout the remainder of the year authorizing transfers of General Fund appropriations within the Sheriff's Office from Contingency for return of prisoner costs and for overtime associated with special events.

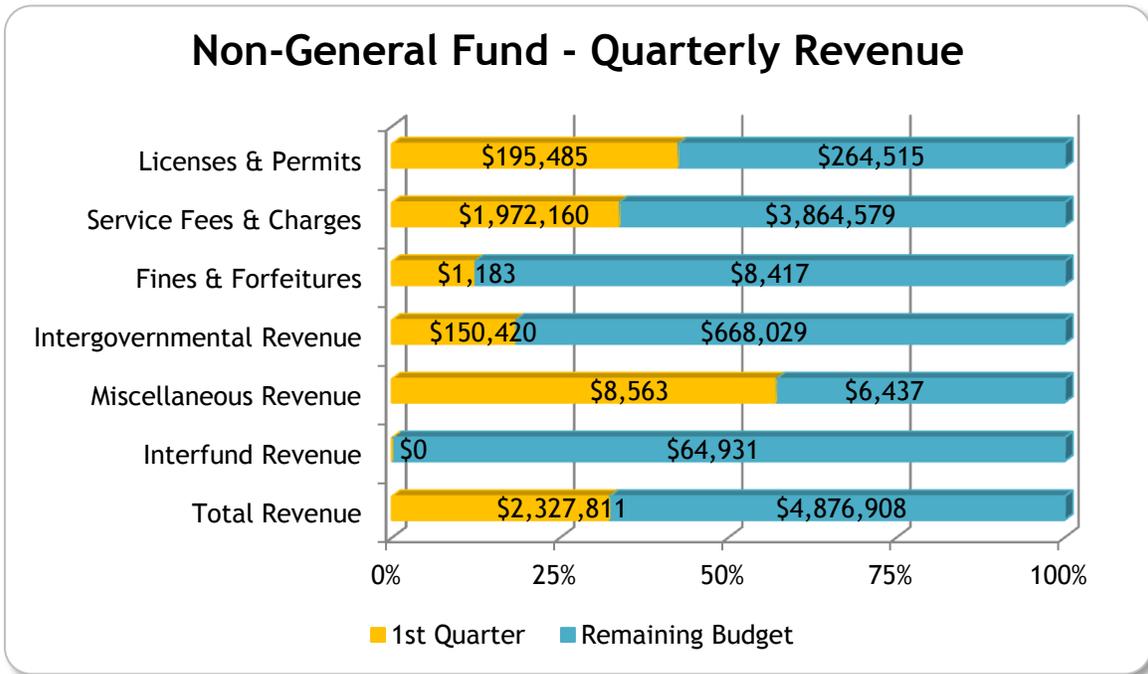
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$7,204,719** for 2016, which is **40.2%** 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 Act and DUI Enforcement), inmate general sales (Commissary Fund), concealed handgun license fees, police service contracts (Rotary Fund), and a contract with the Child Support Enforcement Agency.

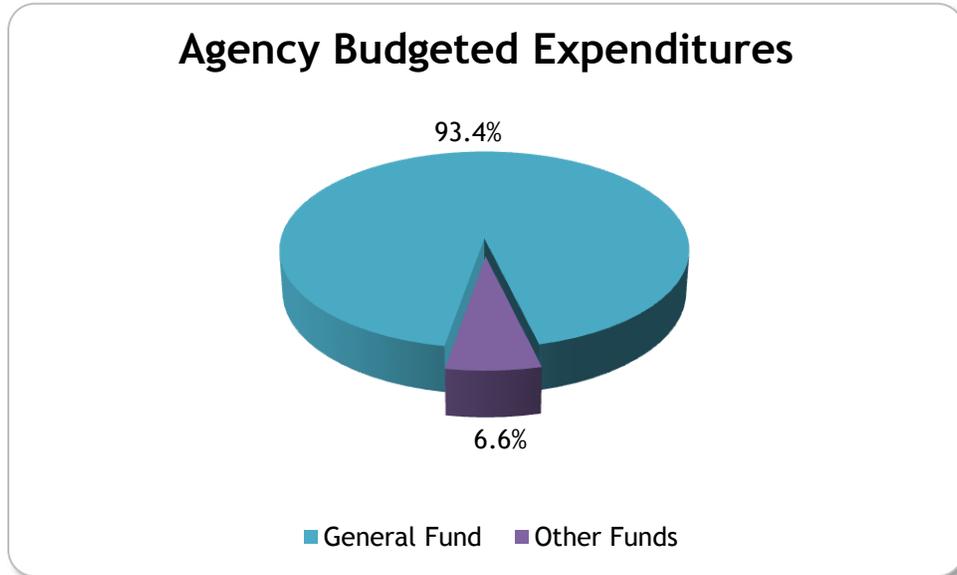


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,764,017	\$1,873,594	\$1,981,220	\$1,866,792	\$1,764,017	\$7,485,623
Current Year	\$2,327,812				\$2,327,812	\$7,204,719

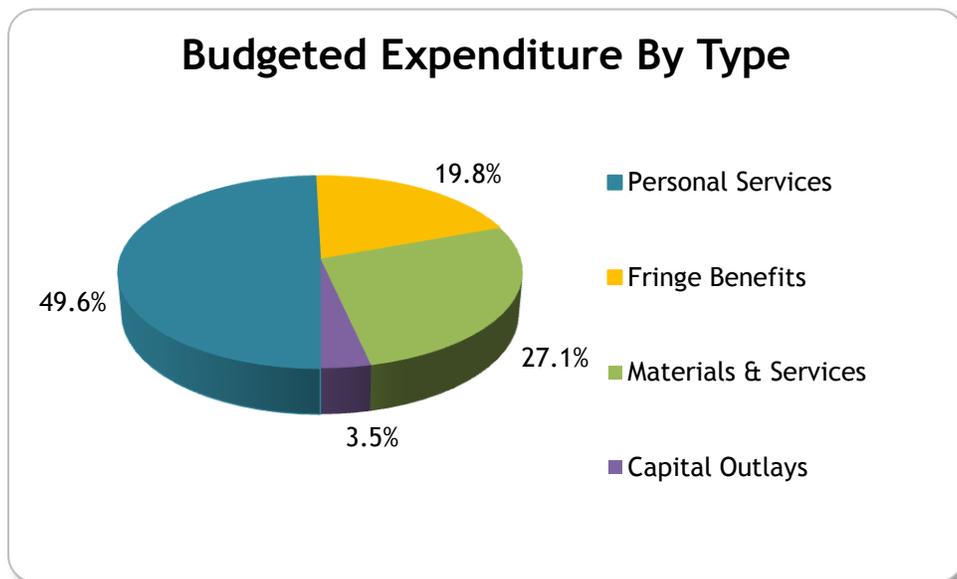
**Current year total represents revised budget.*

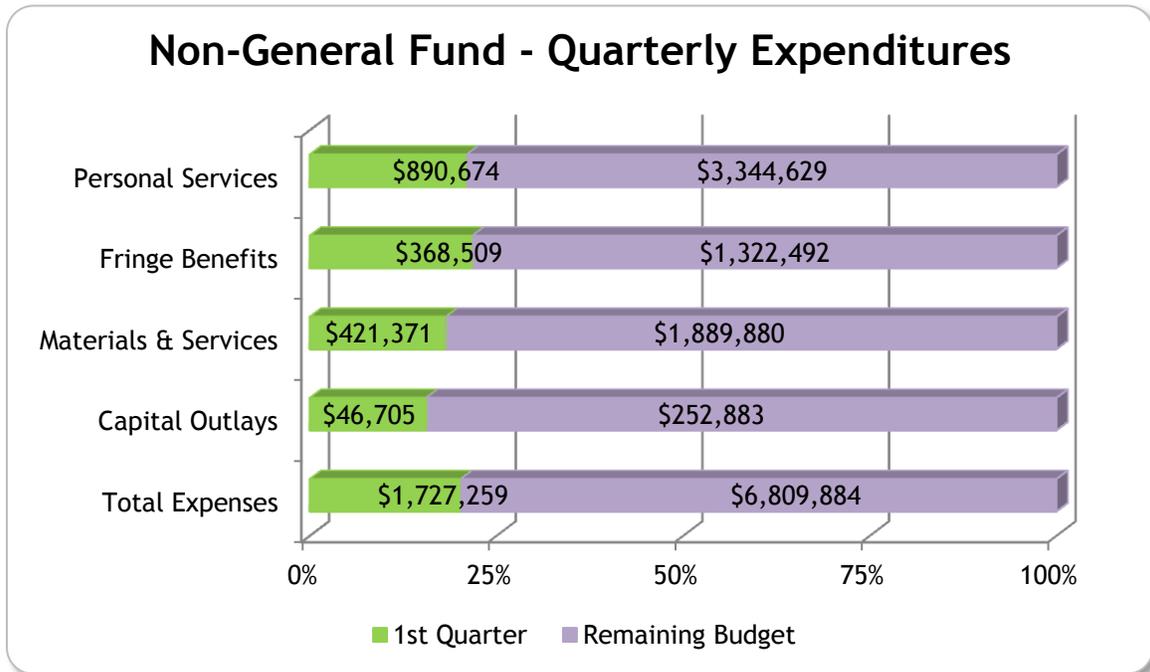
- First quarter revenue of **\$2,327,812** represents **32.3%** of the budgeted amount for the year.
- Licenses & Permits has seen an increase of 18.8% or \$77,989 in revenue over the same period in 2015 due to an increase in the number of concealed carry permits being processed in the first three months of 2016.
- Service Fees & Charges has seen an increase of 11.7% or \$522,868 in revenue over the same period in 2015 due to the timing of police services contract payments from other municipalities.
- Fines & Forfeitures revenue is comparable to the same time period in 2015.
- Within Intergovernmental Revenue, the Sheriff's Office is expected to receive the majority of the grants for the Drug Task Force and DUI Enforcement in the 2nd or 3rd quarter.
- The Interfund Revenue reflects the one-time cash match for the VAWA grant. The Sheriff's Office is expected to receive this in the 2nd quarter.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$8,537,143** for 2016, which is **6.6%** of the total budgeted expenditures for the Sheriff's Office.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,652,487	\$1,903,608	\$1,587,713	\$1,993,760	\$1,652,487	\$7,137,568
Current Year	\$1,727,258				\$1,727,258	\$8,537,143

**Current year total represents revised budget.*

- First quarter expenditures of **\$1,727,258** represent **20.2%** of the budgeted amount for the year.
- Personal Services expenditures increased \$58,173 in the 1st quarter, while Fringe Benefits increased \$28,160 from the respective amounts in the prior year, primarily due to the addition of a Technician within the Concealed Handgun License Fund (Fund 2096) the increase in overtime cost within the Rotary Fund (Fund 1001), and the increase in the healthcare rate.
- The majority of the budget within Materials and Services are for items in the Commissary Fund. During the 1st quarter, \$260,230 or 17.6% of the Materials and Services budget within the Commissary Fund was expended.
- The remaining budget within Capital Outlays is primarily attributed to support for the Objective Classification System.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$977,378	\$890,674	91.1%
2 nd Quarter	\$1,140,274		
3 rd Quarter	\$1,140,274		
4 th Quarter	\$977,378		
Total	\$4,235,303	\$890,674	21.0%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. Personal Services were lower than anticipated in the Sheriff's Office due to higher than anticipated vacancies within the Commissary Fund (Fund 2057) and the Rotary Fund (Fund 1001).

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 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:
 - \$380 in the Child Support Enforcement Fund (Fund 2045)
 - \$2,399 in the Commissary Fund (Fund 2057)
- Resolution No. 0101-16 authorized non-general fund supplemental appropriations within the Justice Assistance Grant Fund (Fund 2086) in the amount of \$65,849 for the Community Policing and Volunteers in Public Safety Support Programs.
- Resolution No. 0102-16 authorized a transfer of non-general fund appropriations within the Drug Task Force Fund (Fund 2134) in the amount of \$39,732 for safety and security equipment, plus the purchase of a new K-9 to replace one that is retiring.
- Resolution No. 0165-16 authorized non-general fund supplemental appropriations within the Commissary Fund (Fund 2057) in the amount of \$400,000 for the purchase of additional commissary items for resale.
- Resolution No. 0166-16 authorized non-general fund supplemental appropriations within the Training Fund (Fund 2131) in the amount of \$49,446 for the purchase of new audio/visual equipment for the training academy.

Non-General Fund - Budget Corrective Items - Pending

- A resolution will be approved during the 2nd quarter (Resolution No. 0253-16 on April 12) authorizing supplemental appropriations with the Jail Management System Fund (Fund 4053) in the amount of \$794,275 for the new Jail Management System. Of this amount, \$655,205 was supported by a transfer of cash from the General Fund while the remainder of the supplemental appropriation was supported by the existing cash balance in the Jail Management System Fund.