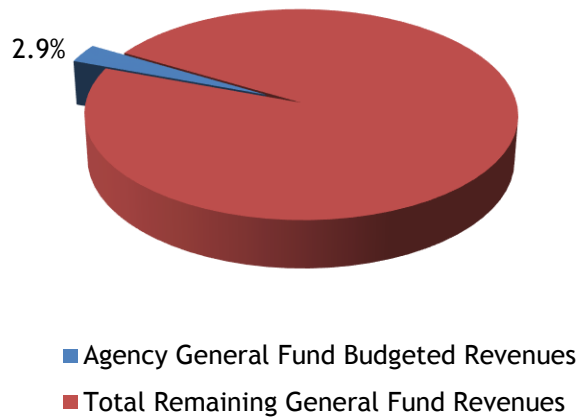


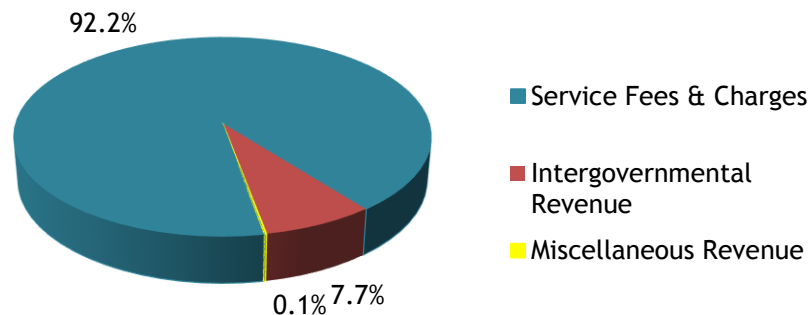
General Fund - Revenue Analysis

Share of Total County Revenue



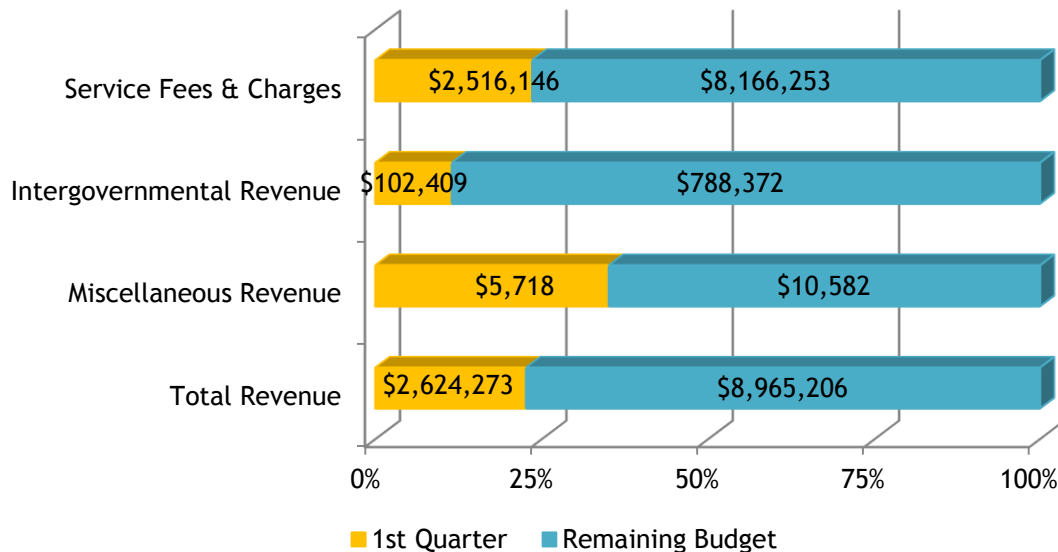
- The General Fund revenue for the Sheriff's Office is estimated to be **\$11,589,478** for 2015, which is **2.9%** of the total budgeted revenue for the General Fund.

Budgeted Revenue By Source



- The main sources of General Fund revenue for the Sheriff's Office are fees received from the City of Columbus, and other municipalities and the U.S. Marshall's Office for the housing of prisoners, poundage (real estate sale fees), and civil processing fees.

General Fund - Quarterly Revenue

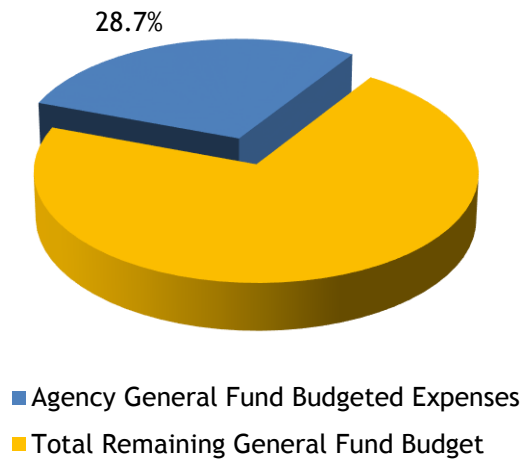


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,520,347	\$3,355,006	\$2,684,715	\$2,847,289	\$2,520,347	\$11,407,357
Current Year	\$2,624,272				\$2,624,272	\$11,589,478
*Current year total represents revised budget.						

- First quarter revenue of **\$2,624,272** represents **22.6%** of the budgeted amount for the year. YTD revenue of **\$2,624,272** represents **22.6%** 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 \$102,409 for these grants in the 1st quarter of 2015.

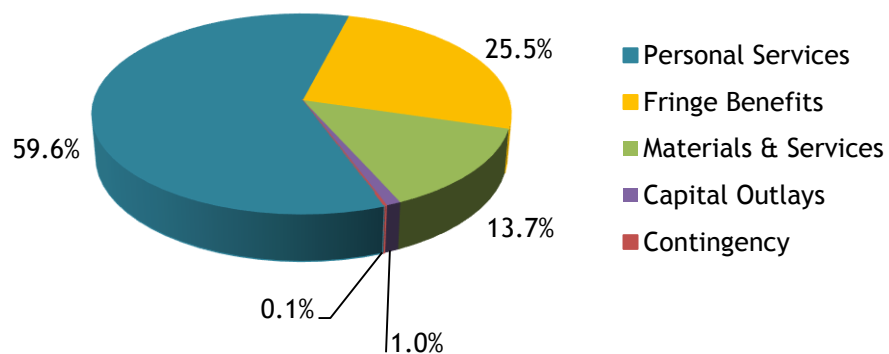
General Fund - Expenditure Analysis

Share of Total County Expenditures

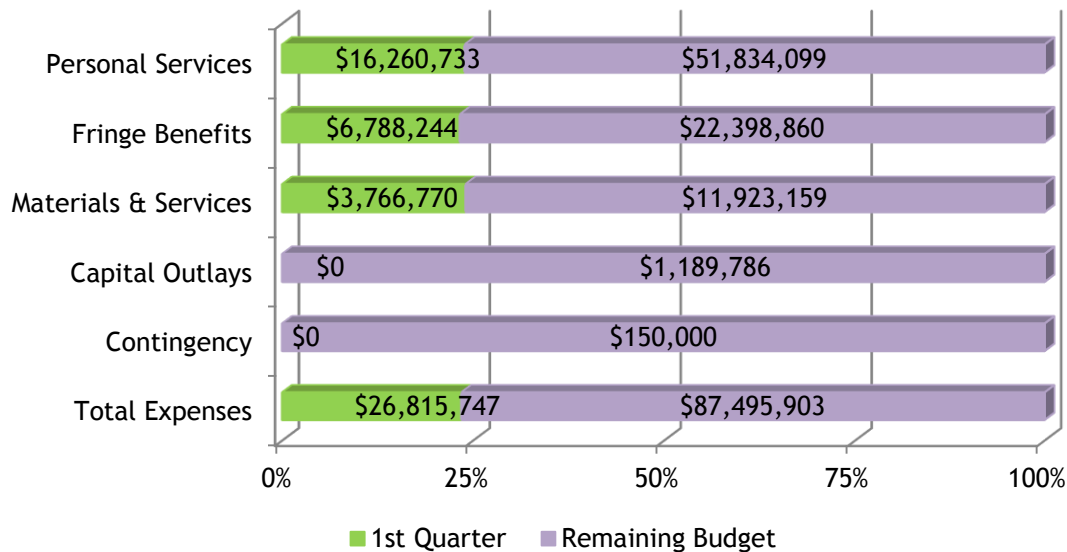


- The General Fund expenditures for the Sheriff's Office are estimated to be \$114,311,650 for 2015, which is 28.7% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$23,948,317	\$27,697,915	\$25,746,804	\$30,411,269	\$23,948,317	\$107,804,305
Current Year	\$26,815,746				\$26,815,746	\$114,311,650
*Current year total represents revised budget.						

- First quarter expenditures of **\$26,815,746** represent **23.5%** of the budgeted amount for the year. YTD expenditures of **\$26,815,746** represent **23.5%** of the budgeted amount for the year.
- There are no significant variances in Materials & Services in the current quarter versus budget. Of the \$3,766,770 expended in the 1st quarter, \$1,234,437 or 32.7% was related to Medical Consultants, \$593,528 or 15.8% was related to Food Items for Consumption, and \$484,728 or 12.9% was related to the purchase of Drug Supplies.
- The Capital Outlays expenditures for vehicles and other 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.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$15,714,192	\$16,260,733	103.5%
2 nd Quarter	\$18,333,224		
3 rd Quarter	\$15,714,192		
4 th Quarter	\$18,333,224		
Total	\$68,094,832	\$16,260,733	23.9%

- 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, \$680,900 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 2015 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. Year-to-date Personal Services expenditures less payouts reflect 22.9% of the Personal Services budget.
- Personal Services expenditures in the 1st quarter included \$619,131 in overtime, 26.0% of the budgeted amount. Overtime cost is \$355,577 less in the 1st quarter of 2015 than in the 1st quarter of 2014. This is due to fewer vacancies in the jail during this time period in 2015 than in 2014, as well as the addition of the civilian positions within the corrections division.

General Fund - Budget Corrective Items - Approved

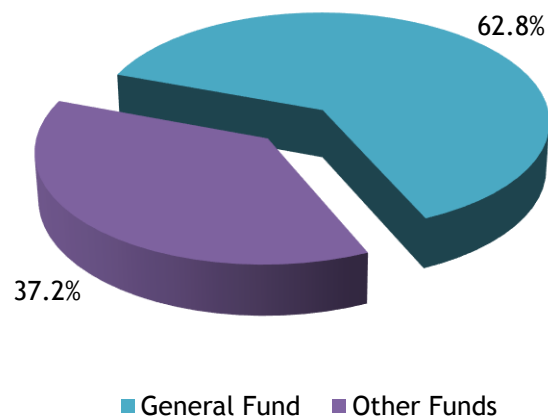
- Resolution No. 0037-15 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,700,488 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Sheriff's Office was \$82,732.
- Resolution No. 0063-15 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$60,995 to purchase a recording system.
- Resolution No. 0142-15 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$42,157.50 to support an additional part-time civilian position to augment the current Street Smart grant funded position.

General Fund - Budget Corrective Items - Pending

- The Sheriff's Office has requested supplemental appropriations for overtime incurred during the 1st quarter for providing security services associated with the NHL All-Star Game and the Arnold Classic. A resolution will be submitted during the 2nd quarter to reconcile these overtime expenditures and associated fringe benefits (\$38,258) with the 2015 budget.
- The Sheriff's Office has requested supplemental appropriations for overtime to be incurred during the 2nd quarter associated with the May Primary Election. OMB will work with the administrative and fiscal staff of the Sheriff's Office to true-up any outstanding applicable security costs, and a resolution will be submitted during the 3rd quarter if a budget adjustment resolution is warranted.
- The Sheriff's Office has requested additional Facility Security Specialist positions that will replace the contract security services at the Board of Elections, the Auto Title offices for the Clerk of Courts, and the Veterans Service Commission. The addition of these positions is pending the completion of a review and upgrade of security systems at various County facilities.
- The Sheriff's Office has discussed with OMB the need for additional appropriations and personnel in support of implementing the proposed Objective Classification System, as well as additional personnel that were part of the Management Assessment Study but had been previously deferred in order to provide additional supervisory positions at the jail. OMB will continue to discuss these items with the Sheriff's Office, and a formal request is expected to be received during the 2nd quarter, which will be reviewed accordingly.

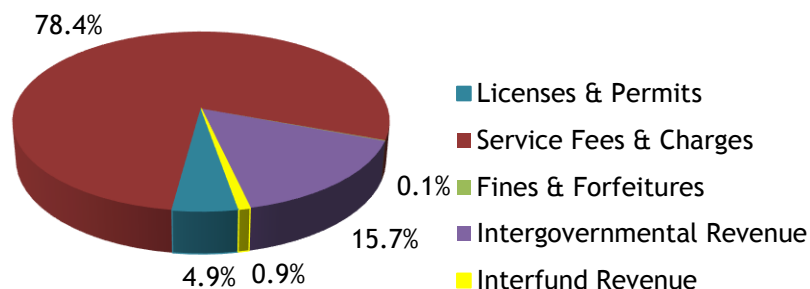
Non-General Fund - Revenue Analysis

Agency Budgeted Revenues



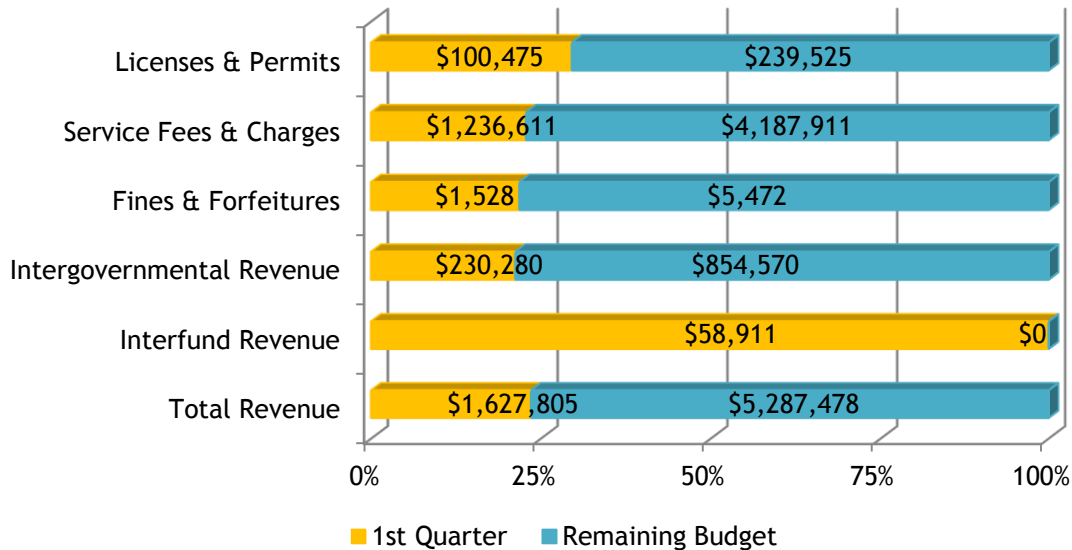
- The non-general fund revenue for the Sheriff's Office is estimated to be **\$7,045,697** for 2015, which is **37.8%** of the total budgeted revenue for the Sheriff's Office.

Budgeted Revenue By Source



- 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.

Non-General Fund - Quarterly Revenue



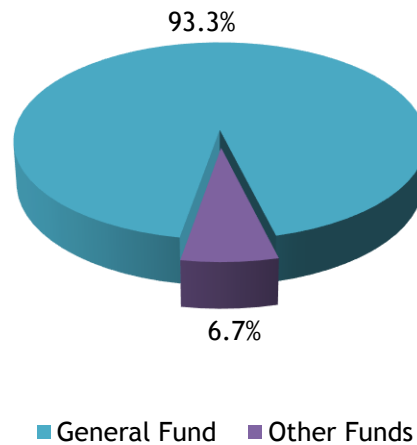
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,627,800	\$2,242,433	\$1,519,119	\$1,939,769	\$1,627,800	\$7,329,121
Current Year	\$1,761,606				\$1,761,606	\$7,045,697

*Current year total represents revised budget.

- First quarter revenue of **\$1,761,606** represents **25.0%** of the budgeted amount for the year. YTD revenue of **\$1,761,606** represents **25.0%** 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.

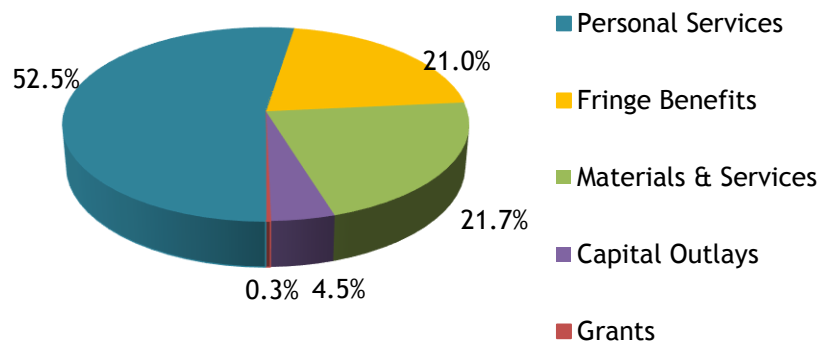
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

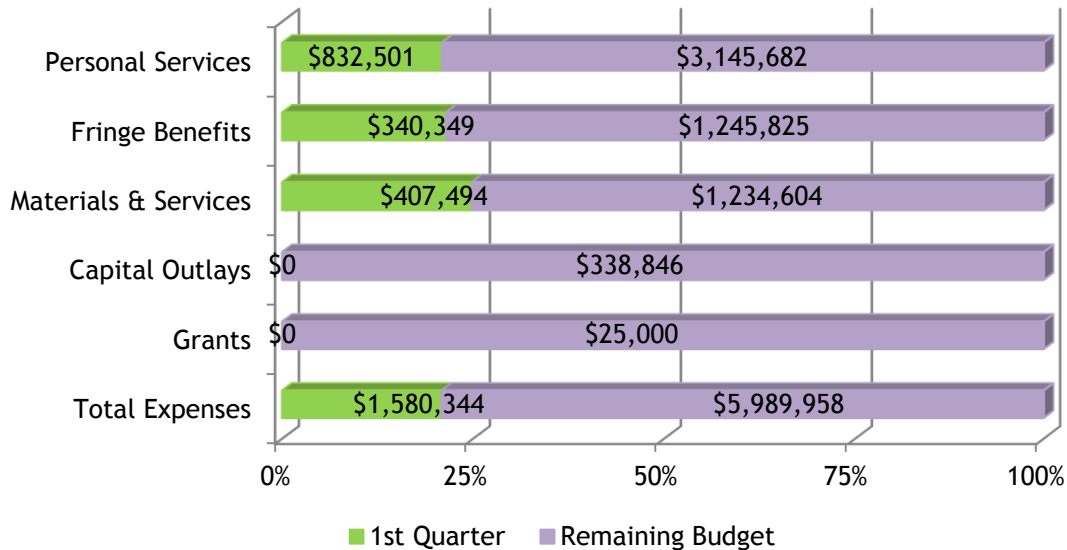


- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$7,707,154** for 2015, which is **6.3%** of the total budgeted expenditures for the Sheriff's Office.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,580,339	\$1,736,803	\$1,569,688	\$1,843,002	\$1,580,339	\$6,729,832
Current Year	\$1,652,482				\$1,652,482	\$7,707,154

*Current year total represents revised budget.

- First quarter expenditures of **\$1,652,482** represent **21.4%** of the budgeted amount for the year. YTD expenditures of **\$1,652,482** represent **21.4%** 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 1st quarter, \$248,168 or 25.5% 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 Jail Management System, replacement vehicles, and equipment for the new training facility.
- The Grant expenditures are for the purchase of equipment for other law enforcement agencies, and are made 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 st Quarter	\$908,759	\$859,011	94.5%
2 nd Quarter	\$1,060,218		
3 rd Quarter	\$908,759		
4 th Quarter	\$1,060,218		
Total	\$3,937,954	\$859,011	21.8%

- 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. 0037-15 authorized non-general fund supplemental appropriations in the amount of \$993,825 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:
 - \$361 in the Child Support Enforcement Fund (Fund 2045)
 - \$2,352 in the Commissary Fund (Fund 2057)
- Resolution No. 0064-15 authorized supplemental appropriations within the Training Fund (Fund 2131) in the amount of \$85,266 for equipment for the expanded training academy.
- Resolution No. 0143-15 authorized supplemental appropriations within the Child Support Fund (Fund 2045) in the amount of \$6,534 for additional appropriations for the purchase of a replacement vehicle.
- Resolution No. 0243-15 authorized supplemental appropriations within the Rotary Fund (Fund 1001) in the amount of \$63,100 for the purchase of replacement vehicles.

Non-General Fund - Budget Corrective Items - Pending

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