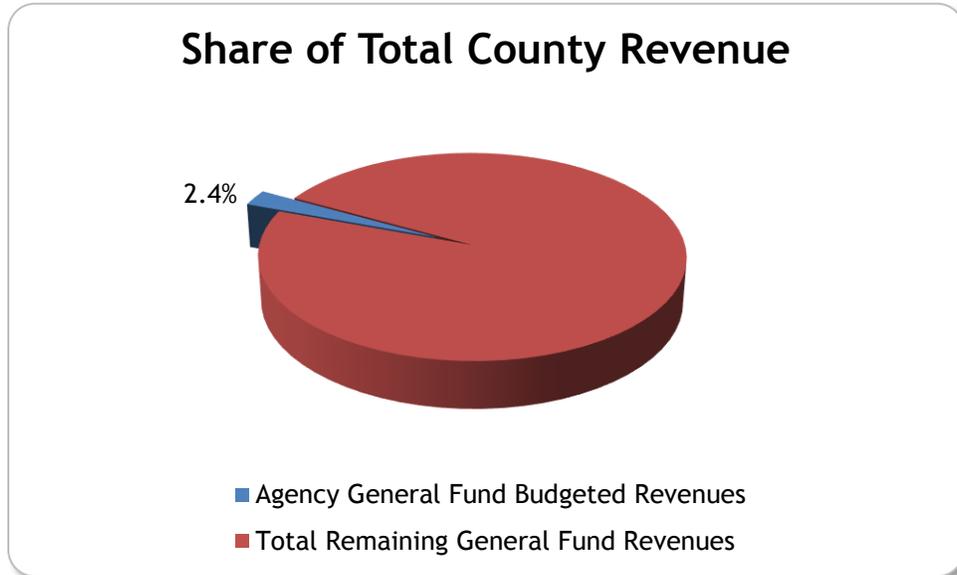
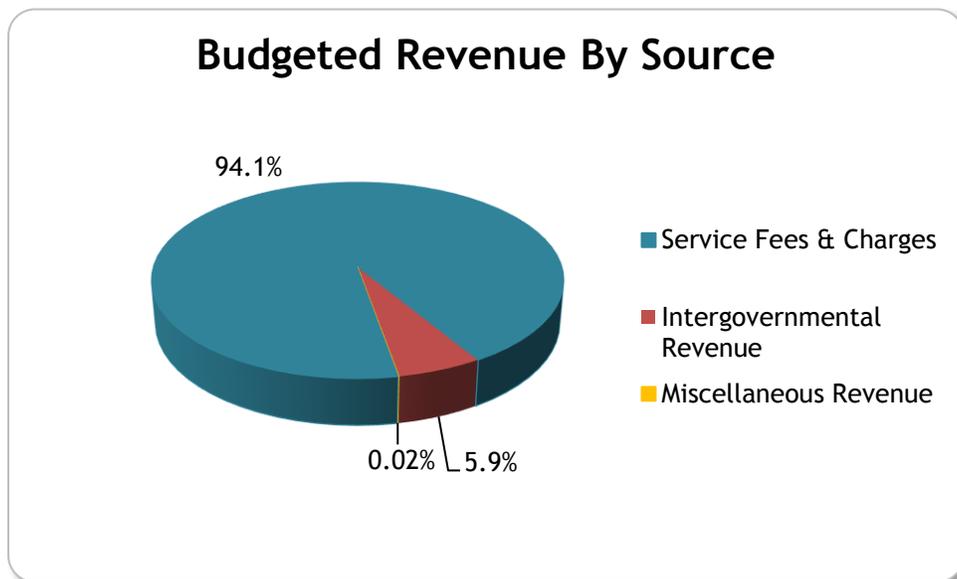


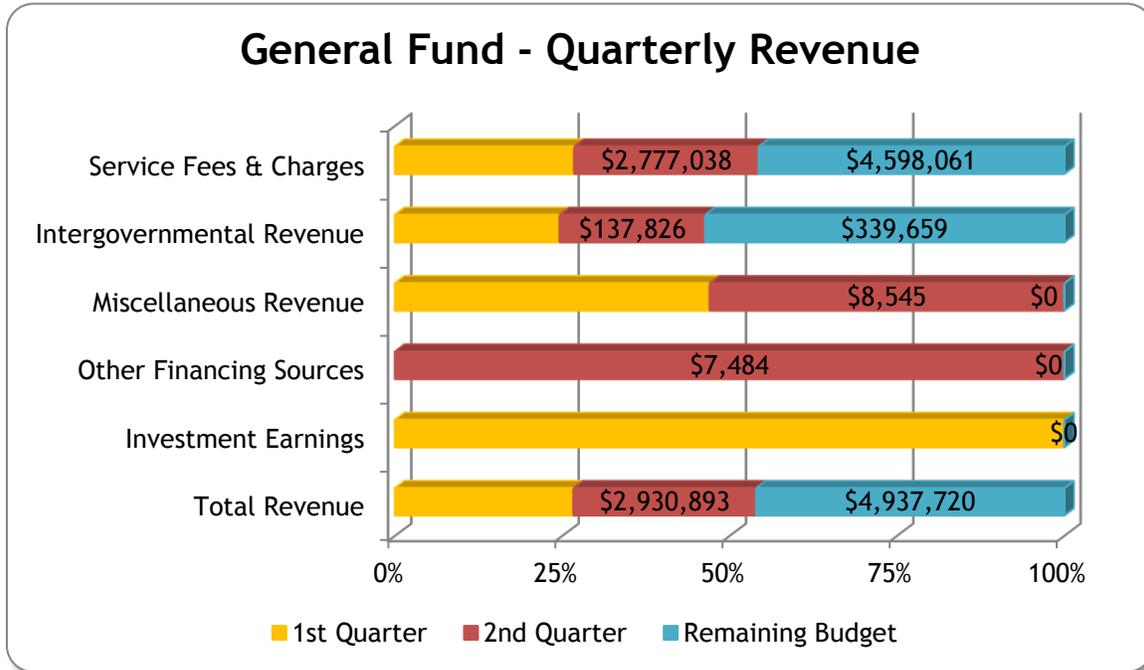
General Fund - Revenue Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **\$10,708,914** for 2016, which is **2.4%** 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.



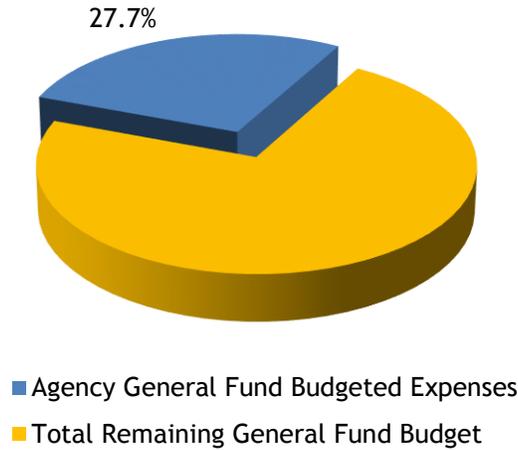
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,637,993	\$2,771,747	\$2,802,380	\$2,550,228	\$5,409,740	\$10,762,348
Current Year	\$2,861,569	\$2,930,893			\$5,792,462	\$10,708,914

*Current year total represents revised budget.

- Second quarter revenue of **\$2,930,893** represents 27.4% of the budgeted amount for the year. YTD revenue of **\$5,792,462** represents 54.1% 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 \$220,401 for these grants through the 2nd quarter of 2016.

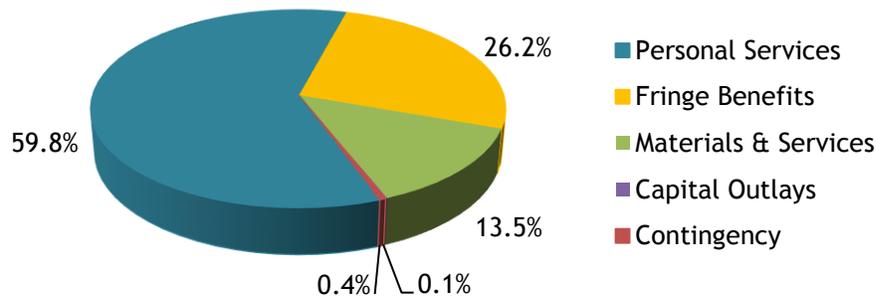
General Fund - Expenditure Analysis

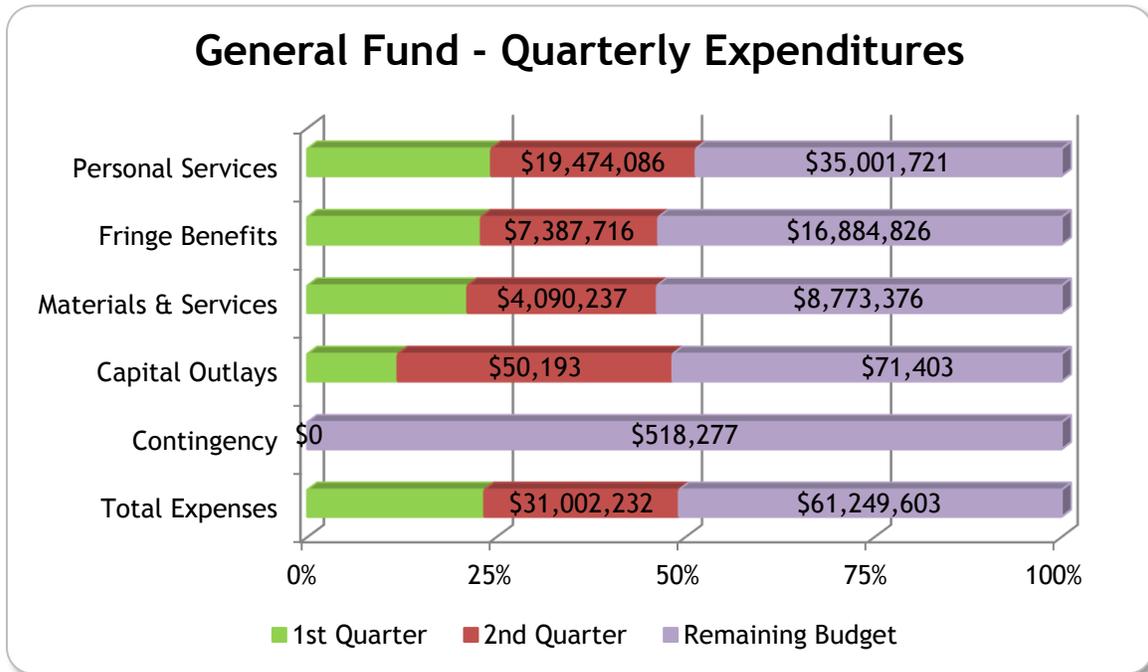
Share of Total County Expenditures



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$120,429,741** for 2016, which is **27.7%** 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	\$30,839,915	\$26,574,230	\$32,333,962	\$57,655,662	\$116,563,854
Current Year	\$28,177,906	\$31,002,232			\$59,180,138	\$120,429,741

**Current year total represents revised budget.*

- Second quarter expenditures of **\$31,002,232** represent **25.7%** of the budgeted amount for the year. YTD expenditures of **\$59,180,138** represent **49.1%** of the budgeted amount for the year.
- Personal Services expenditures increased \$1,950,911 through the 2nd quarter, while Fringe Benefits increased \$338,034 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 \$7,541,878 expended through the 2nd quarter, \$2,134,365 or 28.3% was related to medical consultants, \$1,154,120 or 15.3% was related to food items for consumption, and \$1,026,668 or 13.6% was related to the purchase of drug supplies.
- The expenditures in Capital Outlays during the 2nd quarter were primarily for the under vehicle inspection system.

- 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	\$16,605,665	\$17,482,074	105.3%
2 nd Quarter	\$19,373,276	\$19,474,086	100.5%
3 rd Quarter	\$19,373,276		
4 th Quarter	\$16,605,665		
Total	\$71,957,881	\$36,956,160	51.4%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50% of the budgeted amount.
- Through the 2nd quarter, \$1,253,654 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. Year-to-date Personal Services expenditures less payouts reflect 49.6% of the Personal Services budget.
- Personal Services expenditures through the 2nd quarter included \$1,010,370 in overtime, 43.8% of the budgeted amount. Overtime cost through the 2nd quarter of 2016 is 15.5% or \$185,769 less than through the same period in 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.

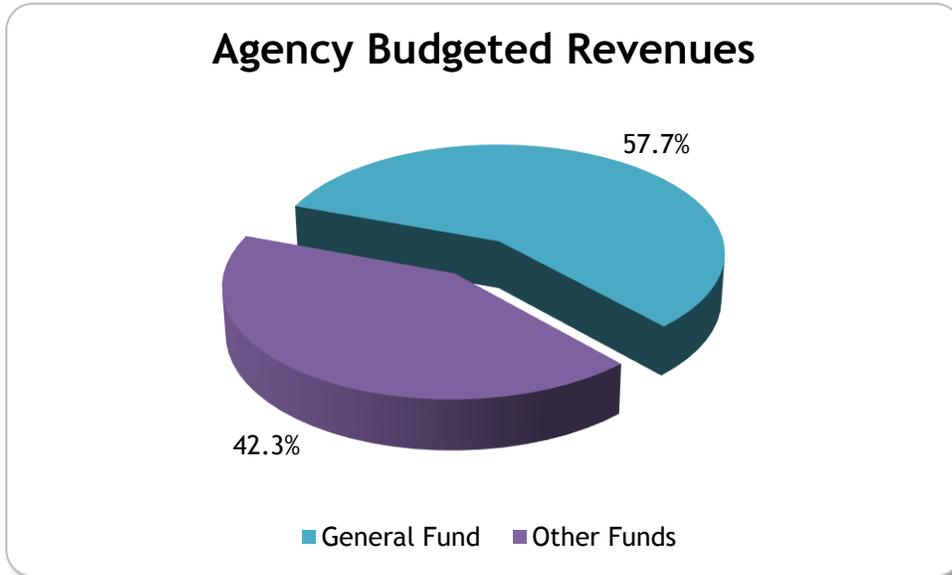
General Fund - Budget Corrective Items - Approved

- 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.
- Resolution No. 0358-16 authorized a transfer of General Fund appropriations from the Sheriff's Office Contingency in the amount of \$28,654 for the return of prisoners.
- Resolution No. 0462-16 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$136,017 for the addition of one Lieutenant in the Internal Affairs Unit, one Deputy in the Special Investigations Unit to support the Central Ohio Human Trafficking Task Force, and one Information Technology Systems Analyst.

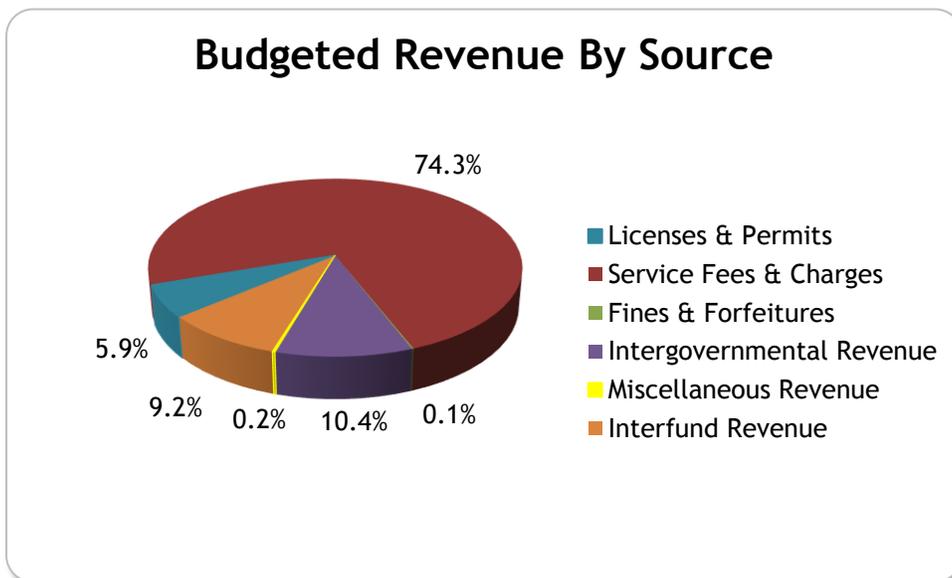
General Fund - Budget Corrective Items - Pending

- 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.
- A resolution will be required for the wage increases associated with the collective bargaining agreement with the deputies that was approved in the 2nd quarter. The agreement includes a 2.75% increase for 2016 that will begin to be applied during the 3rd quarter, and will be retroactive to the first of the year. It is estimated that based on current payroll, the cost of the wage increase will be approximately \$1.8 million in Personal Services and associated Fringe Benefits.

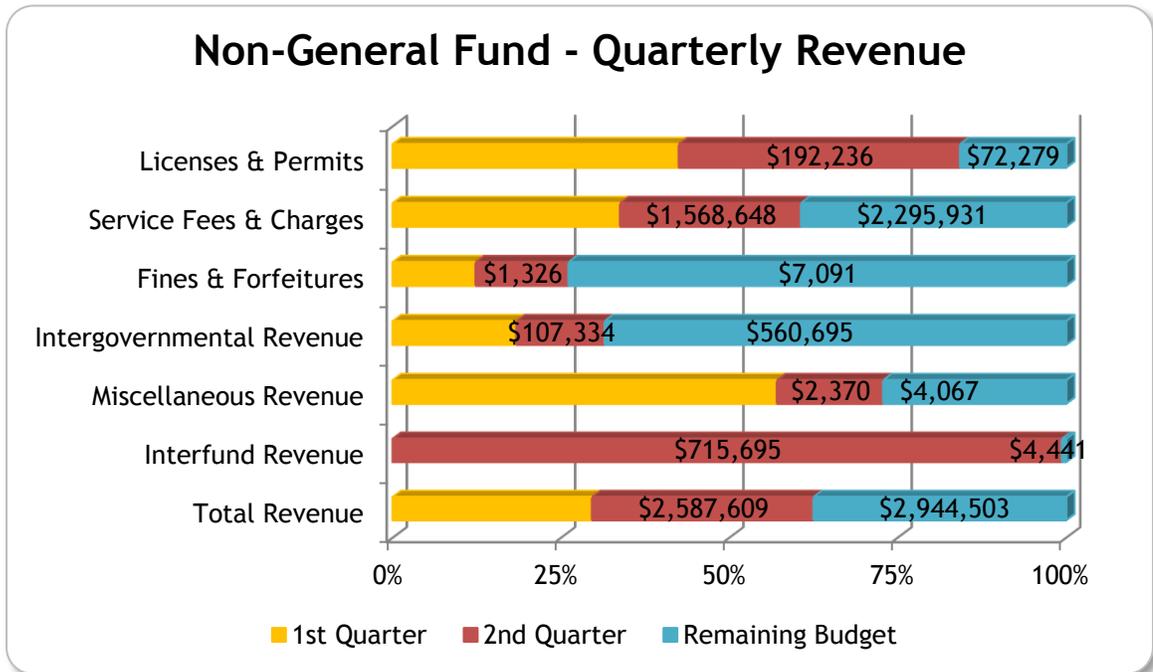
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$7,859,924** for 2016, which is **42.3%** 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 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.

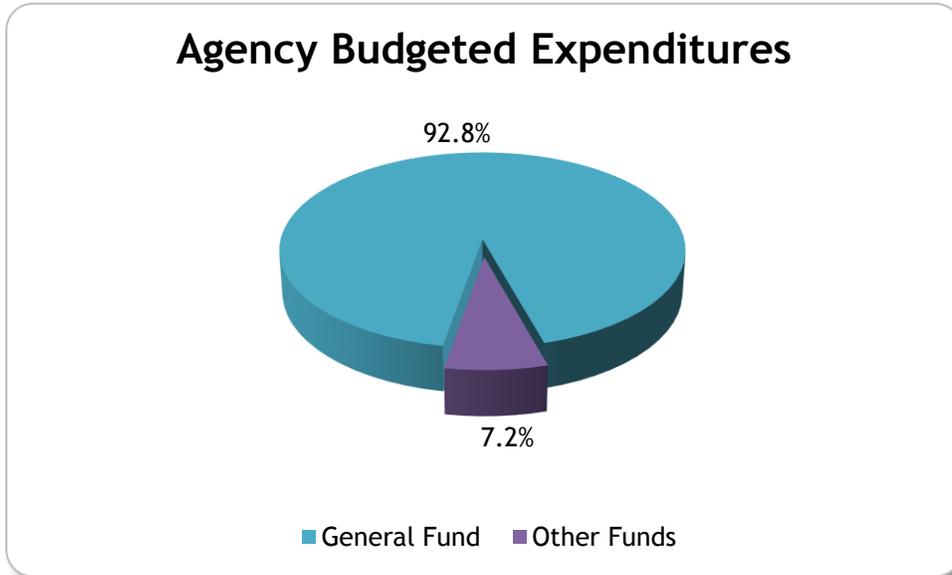


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,764,018	\$1,873,591	\$1,981,220	\$1,866,794	\$3,637,609	\$7,485,623
Current Year	\$2,327,811	\$2,587,609			\$4,915,420	\$7,859,924

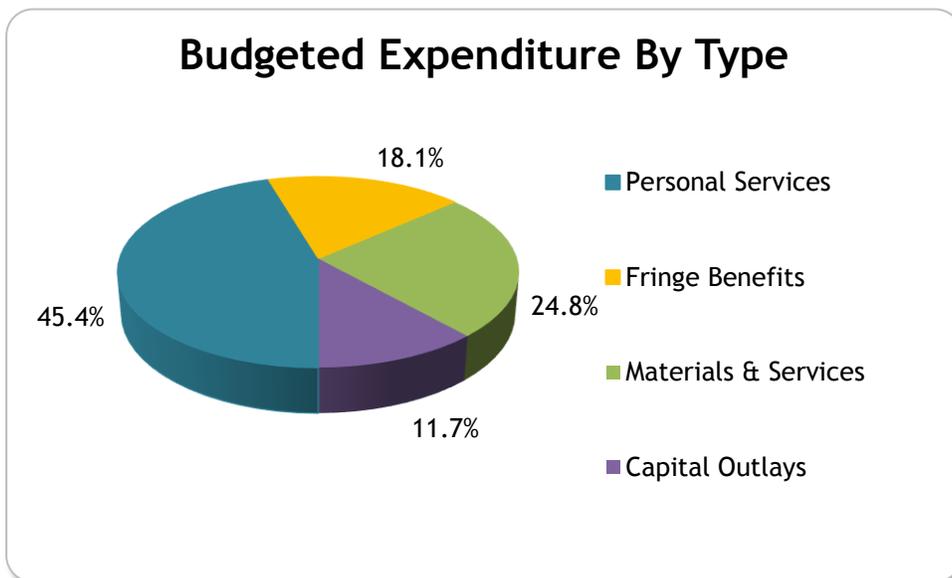
*Current year total represents revised budget.

- Second quarter revenue of **\$2,587,609** represents **32.9%** of the budgeted amount for the year. YTD revenue of **\$4,915,420** represents **62.5%** of the budgeted amount for the year.
- Licenses & Permits through the end of the 2nd quarter has seen an increase of 33.8% or \$131,002 in revenue over the same period in 2015 due to an increase in the number of concealed carry permits being processed in the first half of 2016.
- Service Fees & Charges through the end of the 2nd quarter has seen an increase of 16.5% or \$582,687 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 3rd and 4th quarters.
- The Interfund Revenue reflects the one-time cash match for the VAWA grant and the transfer of funds from the General Fund for the Objective Classification System.

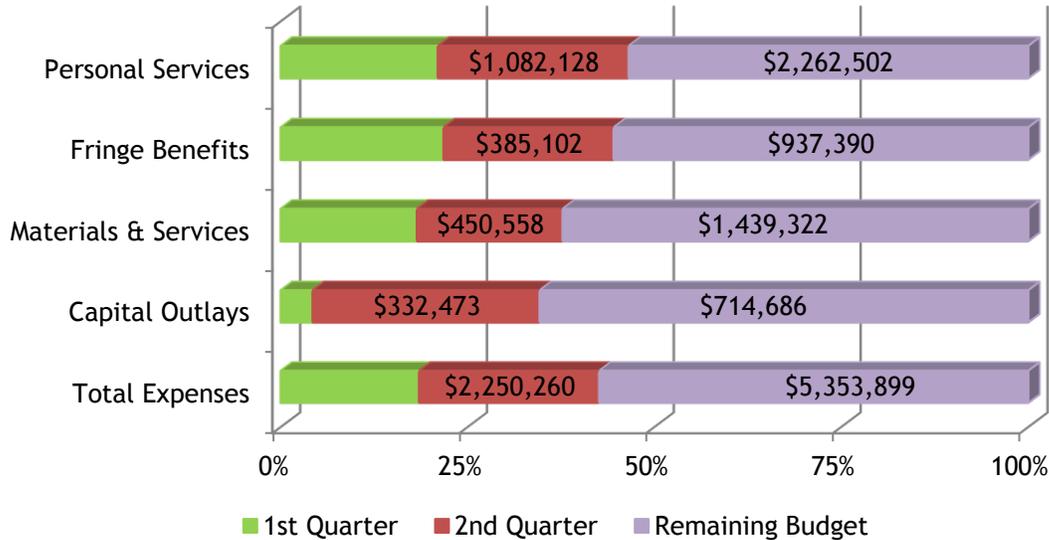
Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$9,331,418** for 2016, which is 7.2% of the total budgeted expenditures for the Sheriff's Office.



Non-General Fund - Quarterly Expenditures



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	\$3,556,095	\$7,137,568
Current Year	\$1,727,259	\$2,250,260			\$3,977,519	\$9,331,418

*Current year total represents revised budget.

- Second quarter expenditures of **\$2,250,260** represent **24.1%** of the budgeted amount for the year. YTD expenditures of **\$3,977,519** represent **42.6%** of the budgeted amount for the year.
- Personal Services expenditures increased \$92,395 through the 2nd quarter, while Fringe Benefits increased \$21,375 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. Through the 2nd quarter, \$519,688 or 35.1% of the Materials and Services budget within the Commissary Fund was expended.
- The majority of the budget within Capital Outlays is primarily attributed to support for the Objective Classification System. Through the 2nd quarter \$379,178 or 34.7% of the Capital Outlays budget was expended.

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	\$1,082,128	94.9%
3 rd Quarter	\$1,140,274		
4 th Quarter	\$977,378		
Total	\$4,235,303	\$1,972,801	46.6%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50% of the budgeted amount. Personal Services expenditures 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.

- Resolution No. 0253-16 authorized non-general fund supplemental appropriations for 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.

Non-General Fund - Budget Corrective Items - Pending

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