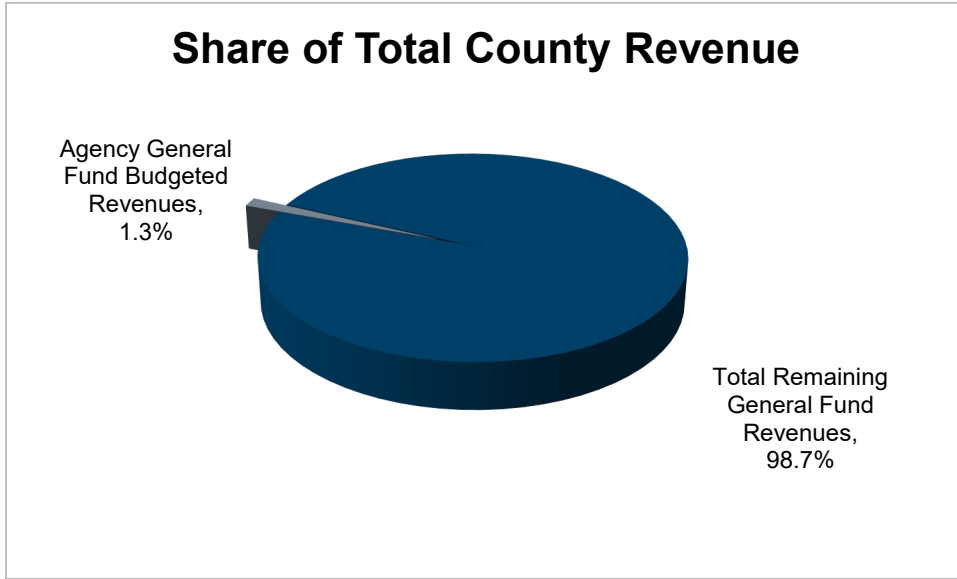
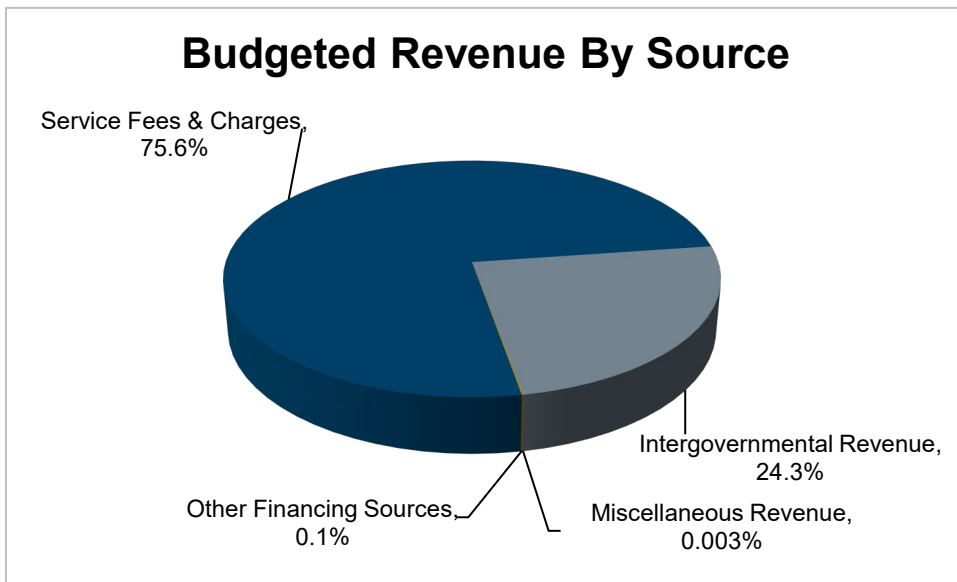


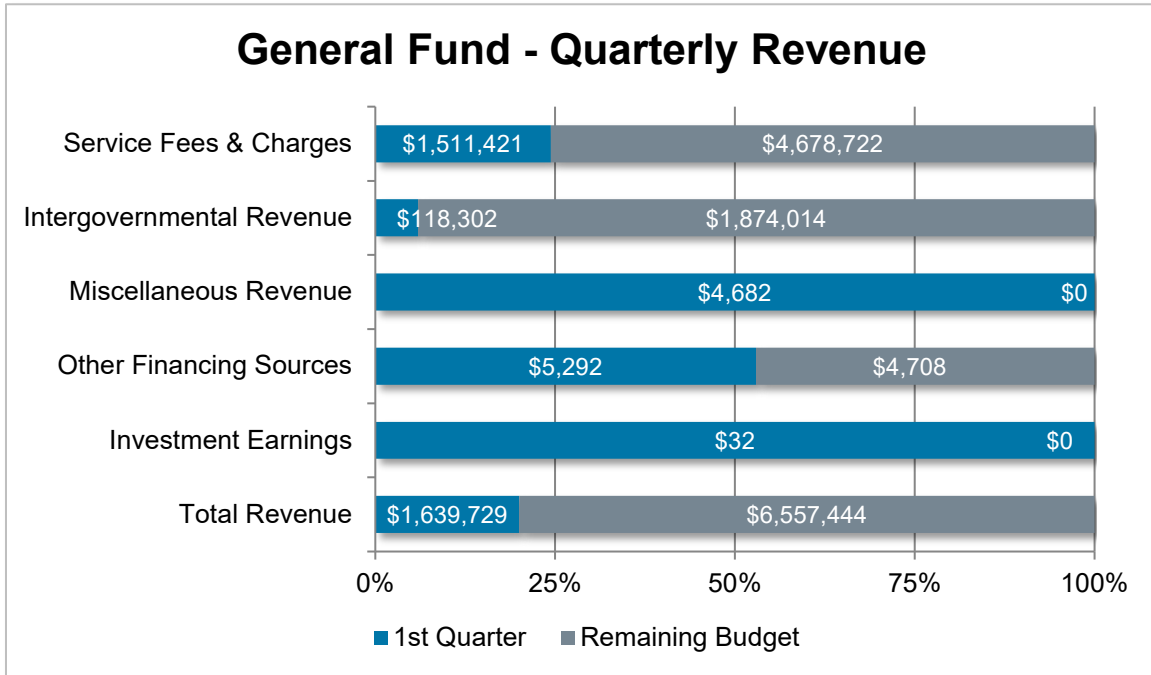
General Fund – Revenue Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **\$8,192,699** for 2023, which is **1.3%** 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, other municipalities, and the U.S. Marshall's Office for the housing of prisoners, poundage (real estate sale fees), and civil processing fees.

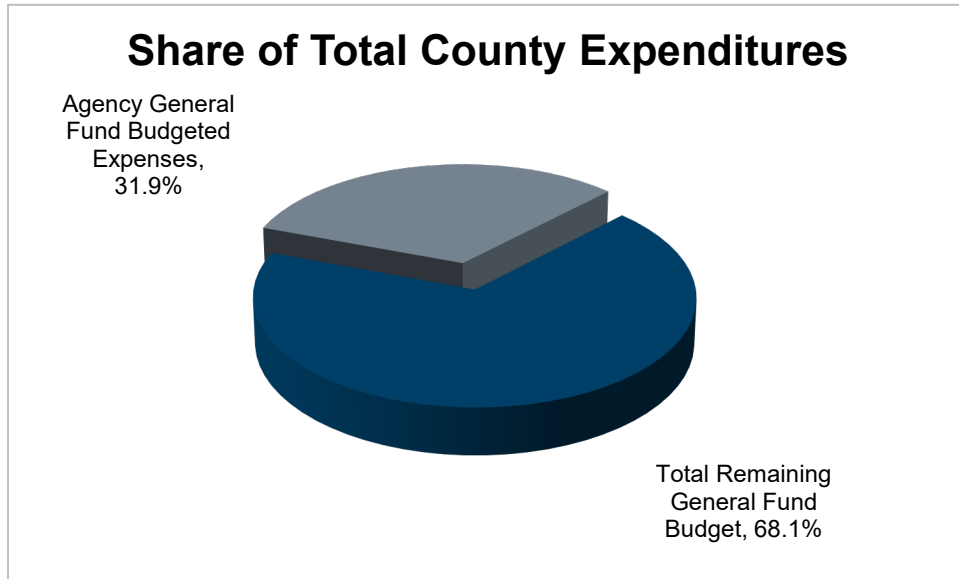


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,070,048	\$1,884,565	\$1,783,993	\$1,709,435	\$2,070,048	\$7,448,041
Current Year	\$1,639,729				\$1,639,729	\$8,192,699

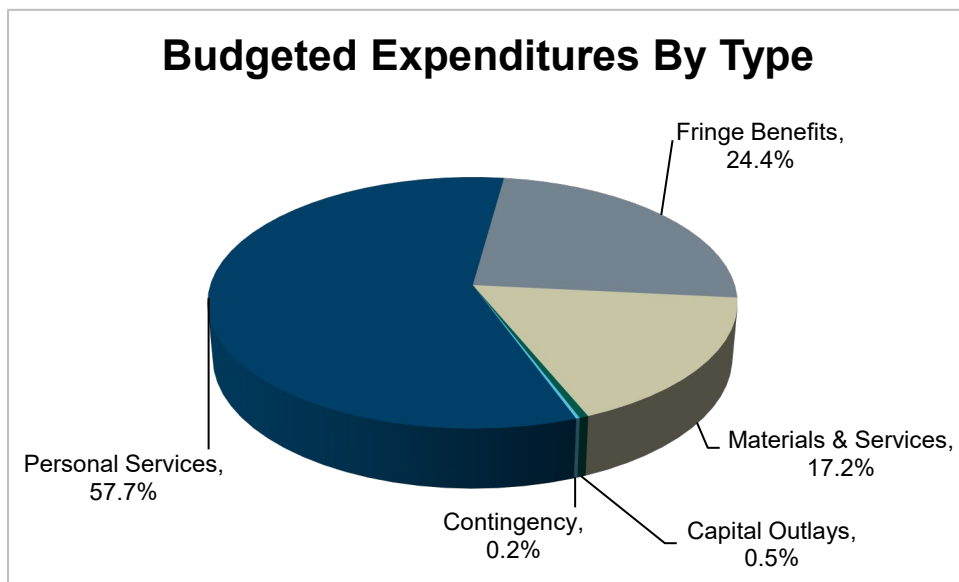
*\*Current year total represents revised budget.*

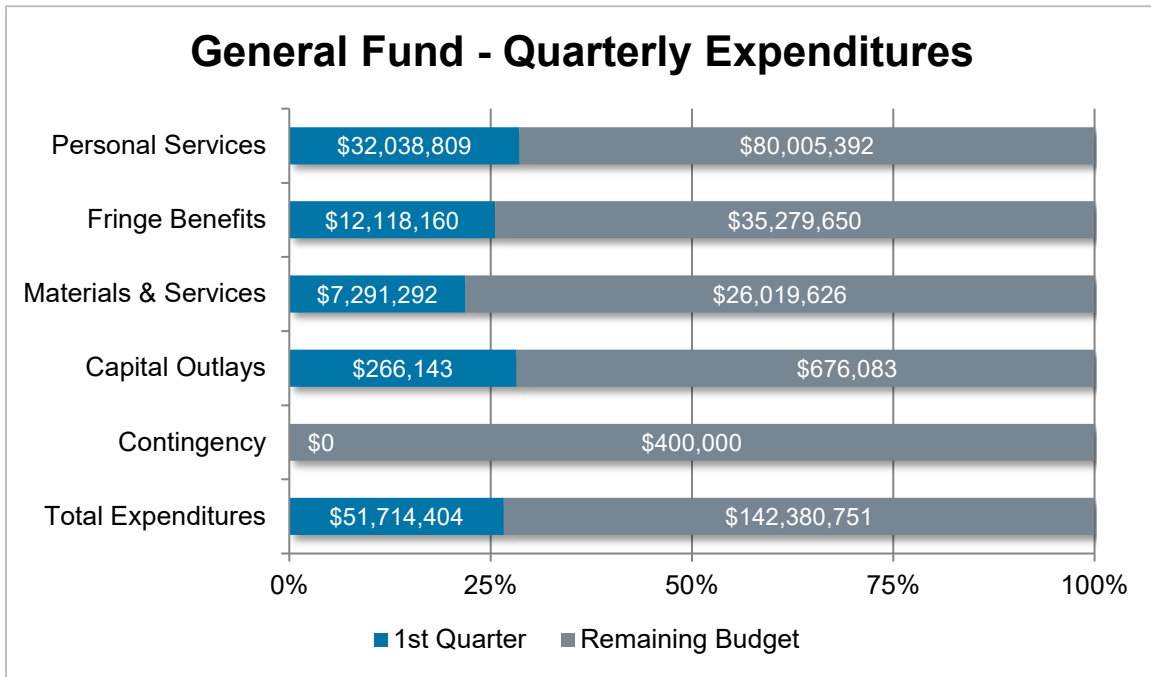
- First quarter revenue of **\$1,639,729** represents **20.0%** of the budgeted amount for the year.
- Service Fees & Charges in the 1<sup>st</sup> quarter were \$1,511,421 or 24.4% of the budgeted amount, which is \$324,477 or 17.7% less than the prior year due to the timing of payments from the City of Columbus for the housing of prisoners.
- Within Intergovernmental Revenue, the Sheriff's Office receives reimbursable grants associated with Federal and State task forces. The Sheriff's Office has been reimbursed \$118,302 for these grants in the 1<sup>st</sup> quarter of 2023.
- Of the \$4,682 collected within Miscellaneous Revenue during the 1<sup>st</sup> quarter, \$2,139 or 45.7% was related to reimbursement revenue for the return of prisoners.
- Other Financing Sources Revenue is from the sale of fixed assets.

### General Fund – Expenditure Analysis



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$194,095,155** for 2023, which is **31.9%** 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	\$42,318,630	\$38,684,027	\$47,234,615	\$47,829,615	\$42,318,630	\$176,066,887
Current Year	\$51,714,404				\$51,714,404	\$194,095,155

\*Current year total represents revised budget.

- First quarter expenditures of **\$51,714,404** represent **26.6%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures increased \$6,366,799 or 24.8% and \$1,686,553 or 16.2% from their respective amounts in the prior year. The increase in Personal Services and Fringe Benefits are primarily due to the retro pay and wage increases associated with the new collective bargaining agreement, leave payouts, and termination payouts.
- Of the \$7,291,292 expended within Materials & Services in the 1<sup>st</sup> quarter, \$4,212,537 or 57.8% was related to medical consultants and \$792,323 or 10.9% was related to food items for consumption,
- The Capital Outlays expenditures in the 1<sup>st</sup> quarter are related to various carryover items from 2022.
- Contingency appropriations are transferred to Personal Services for overtime related to special events and to Materials & Services to reimburse the Sheriff's Office for return of prisoner costs. 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	\$28,302,706	\$32,038,809	113.2%
2 <sup>nd</sup> Quarter	\$29,309,523		
3 <sup>rd</sup> Quarter	\$25,122,448		
4 <sup>th</sup> Quarter	\$29,309,523		
<b>Total</b>	<b>\$112,044,201</b>	<b>\$32,038,809</b>	<b>28.6%</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.
- During the 1<sup>st</sup> quarter, \$2,743,726 for retro pay and wage increases associated with the new collective bargaining agreement, \$2,582,505 was expended for leave payouts, and \$384,310 was expended for termination payouts. Year-to-date Personal Services expenditures less these payouts reflect 23.5% of the Personal Services budget.
- Personal Services expenditures in the 1<sup>st</sup> quarter included \$2,048,407 in overtime, which is 27.7% of the budgeted amount. Overtime cost increased 54.2% or \$720,102 in the 1<sup>st</sup> quarter of 2023 from the same period in 2022 due primarily to increased direct supervision training for deputies in preparation for the opening of the new corrections center.

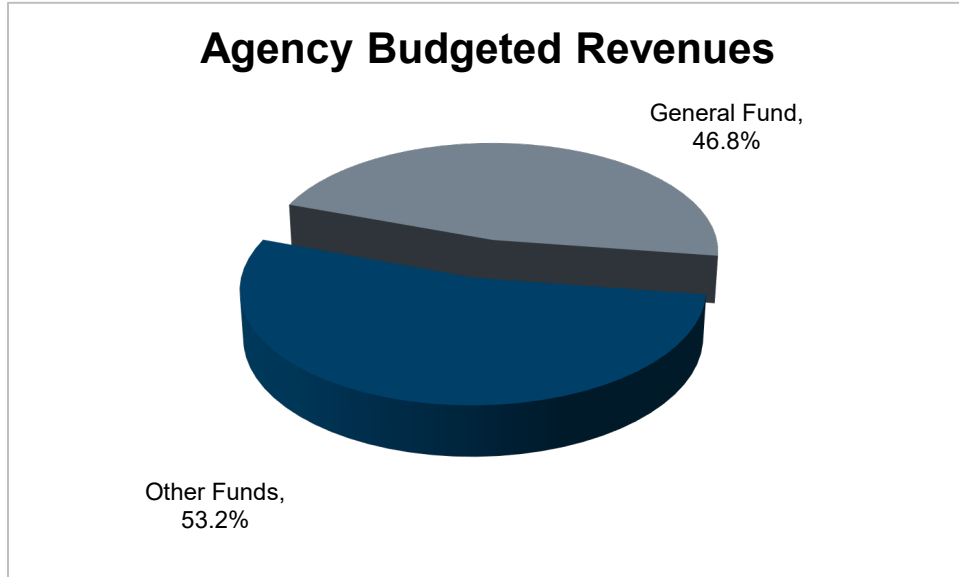
**General Fund – Budget Corrective Items - Approved**

Resolution No.	Amount	Type	Description
0021-23	\$364,510	Transfer from Reserves	Non-Bargaining Increase
0030-23	\$917,291	Supplemental	2022 ARPA Grant from the Ohio Office of Criminal Justice.
0053-23	\$7,134,055	Transfer from Reserves	Bargaining Unit Increase
0053-23	\$819,465	Transfer from Contingency	Carryover of Prior Year Expenditures

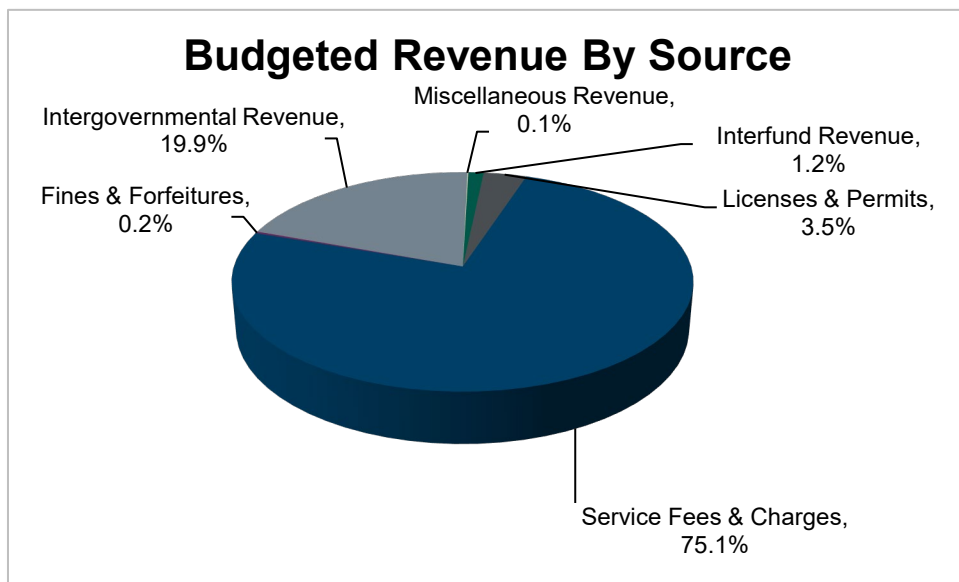
**General Fund – Budget Corrective Items - Pending**

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

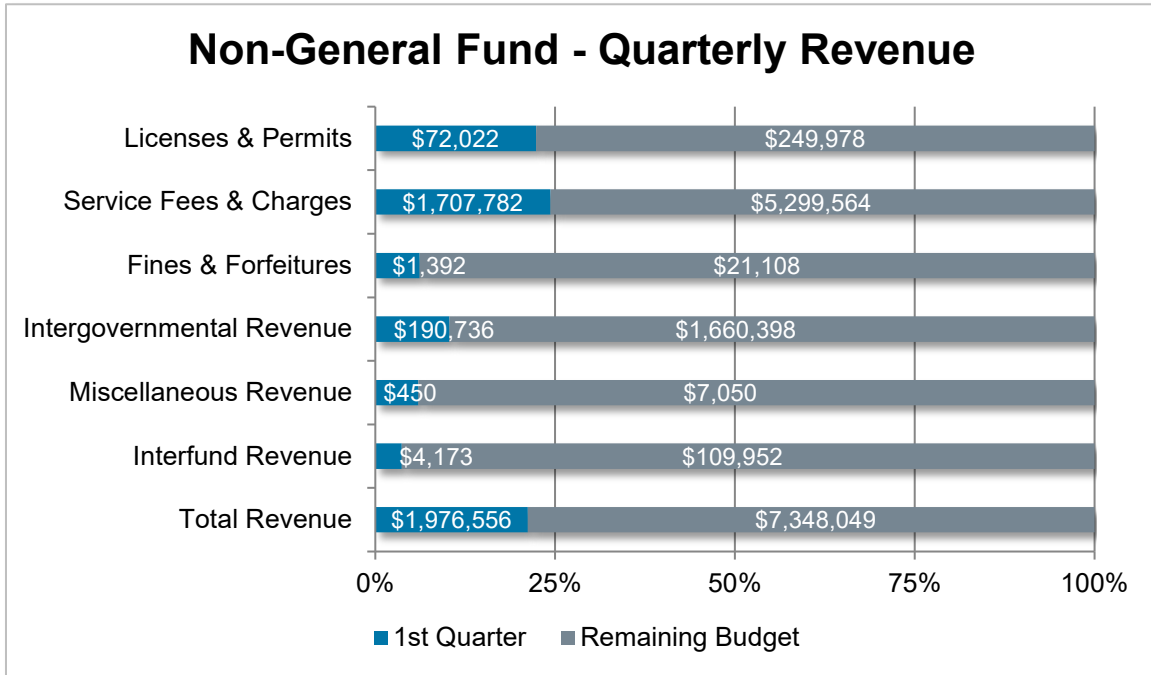
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$9,324,605** for 2023, which is **53.2%** 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, agreements to provide for police services (Rotary Fund), and a contract with the Child Support Enforcement Agency.

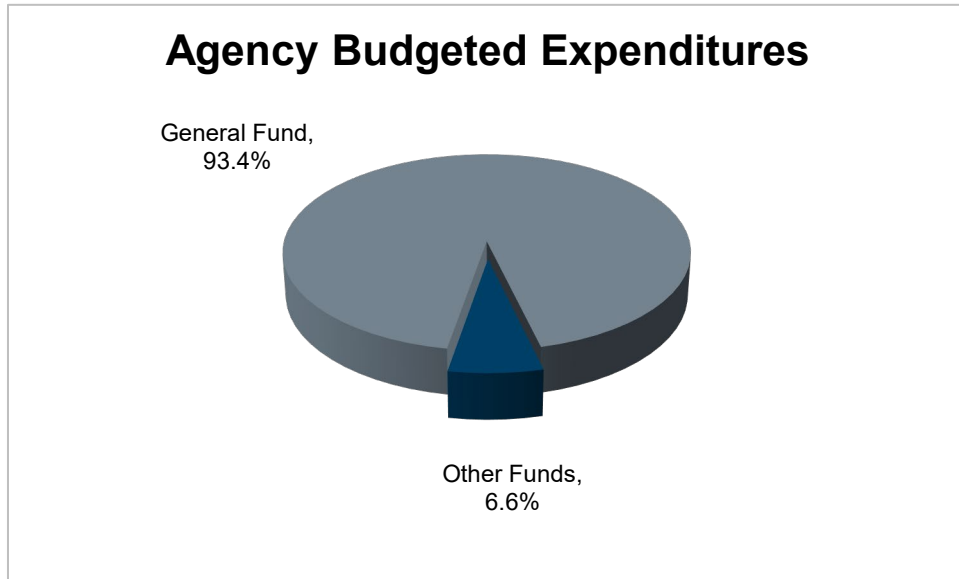


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,249,182	\$2,150,179	\$2,414,197	\$3,803,541	\$2,249,182	\$10,617,099
Current Year	\$1,976,556				\$1,976,556	\$9,324,605

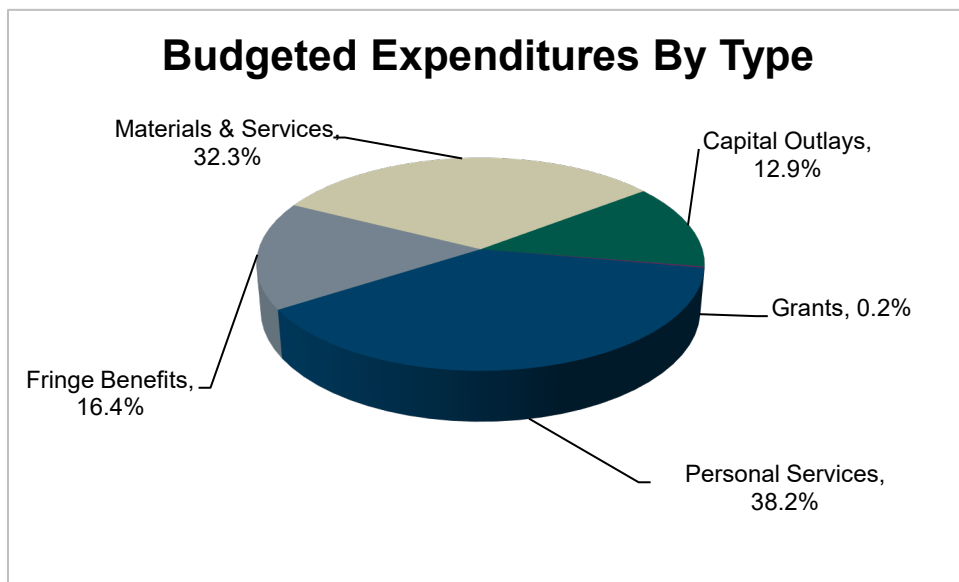
*\*Current year total represents revised budget.*

- First quarter revenue of **\$1,976,556** represents **21.2%** of the budgeted amount for the year.
- Licenses & Permits decreased 51.4% or \$76,128 over the same period in 2022 due to a decrease in the number of concealed carry permits being processed in the first three months of 2023.
- Service Fees & Charges increased 10.1% or \$156,375 over the same period in 2022 primarily due to an increase in police service contracts with other municipalities.
- Intergovernmental Revenue decreased 64.8% or \$350,462 over the same period in 2022, which is primarily due to asset seizures and forfeitures into the Sheriff's Law Enforcement Trust Fund-Treasury.
- Interfund Revenue reflects the one-time cash match for the VAWA grant that will be received in the 2<sup>nd</sup> quarter and the reimbursement paid from the General Fund for overtime related to the Internet Crimes Against Children Task Force and the Civilian Response to Active Shooter Event training.

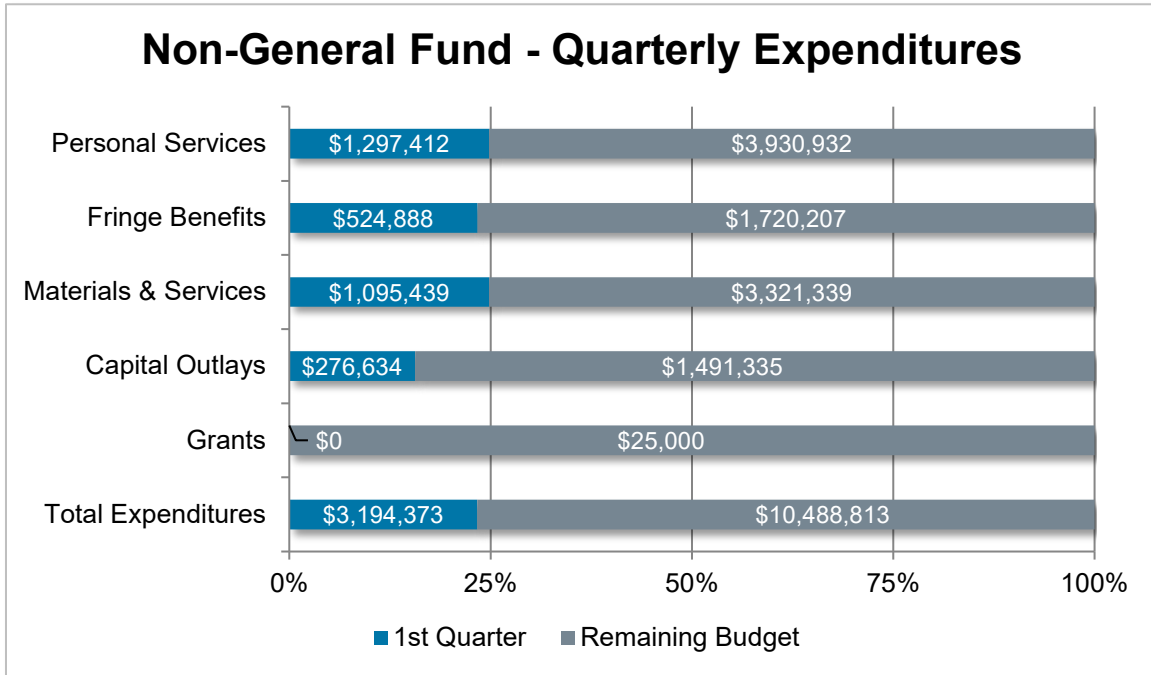
### Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$13,730,186** for 2023, which is **6.6%** 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	\$1,965,101	\$2,434,868	\$2,487,879	\$2,523,271	\$1,965,101	\$9,411,119
Current Year	\$3,194,373				\$3,194,373	\$13,730,186

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$3,194,373** represent **23.3%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures increased \$281,620 or 27.7% and \$67,313 or 14.7% from their respective amounts in the prior year. The increase in Personal Services and Fringe Benefits are primarily due to are primarily due to the retro pay and wage increases associated with the new collective bargaining agreement.
- Of the \$1,095,439 expended within Materials & Services during the 1<sup>st</sup> quarter, \$356,442 or 32.5% was made within the Commissary Fund (Fund 2057) and \$473,140 or 43.2% was made within the Sheriff's Capital Fund (Fund 4053).
- The budget within Capital Outlays is primarily attributed to body-worn cameras and the New Computer Aided Dispatch System (CAD)

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,314,626	\$1,297,412	98.7%
2 <sup>nd</sup> Quarter	\$1,369,801		
3 <sup>rd</sup> Quarter	\$1,174,115		
4 <sup>th</sup> Quarter	\$1,369,801		
<b>Total</b>	<b>\$5,228,344</b>	<b>\$1,297,412</b>	<b>24.8%</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. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> quarter.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$9,442	Transfer from Reserves	Non-Bargaining Increase
0053-23	\$655,712	Supplemental	Carryover of Prior Year Expenditures

Non-General Fund – Budget Corrective Items - Pending

Resolution No.	Amount	Type	Description
0265-23	\$45,000	Supplemental	Vehicle Maintenance for Rotary Patrol
0284-23	\$24,236	Supplemental	ICAC Equipment