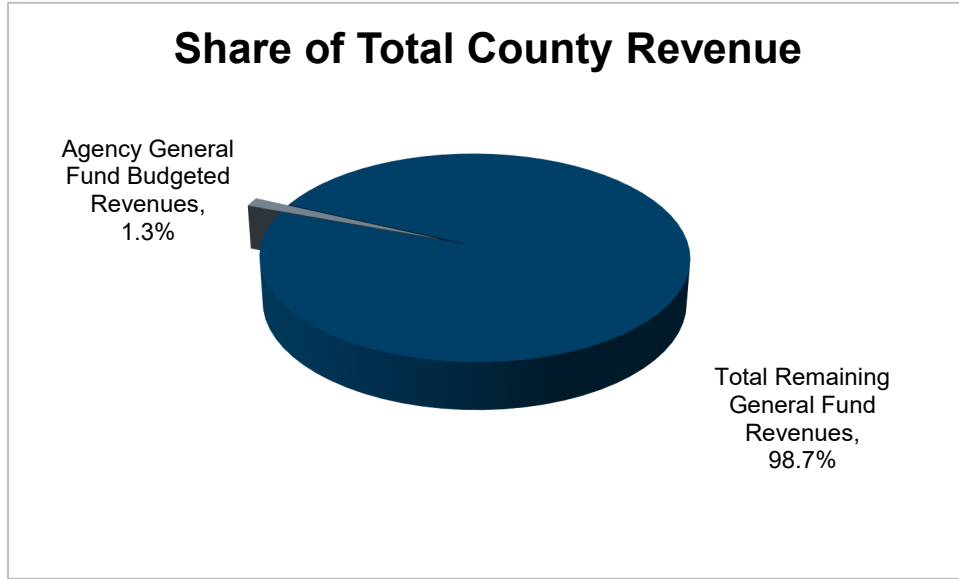
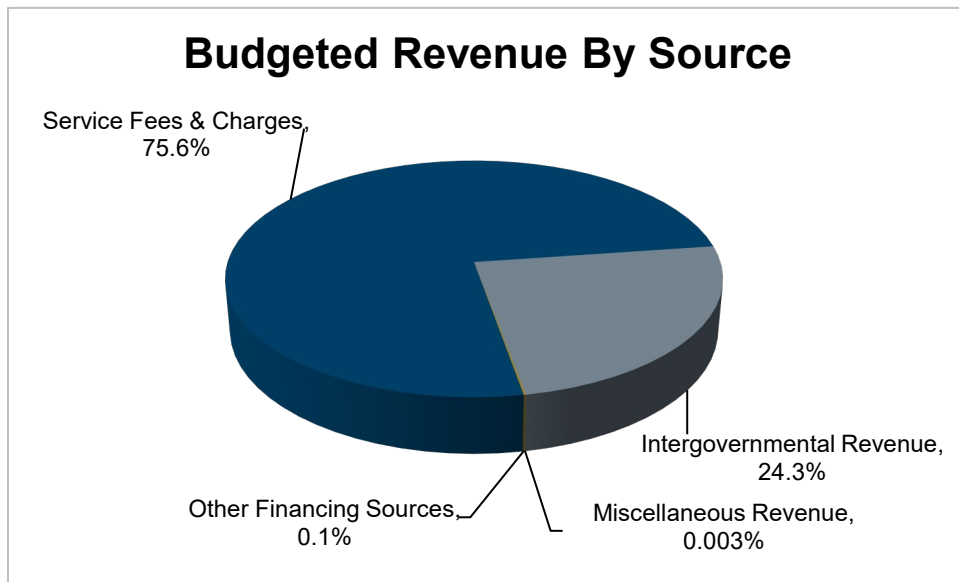


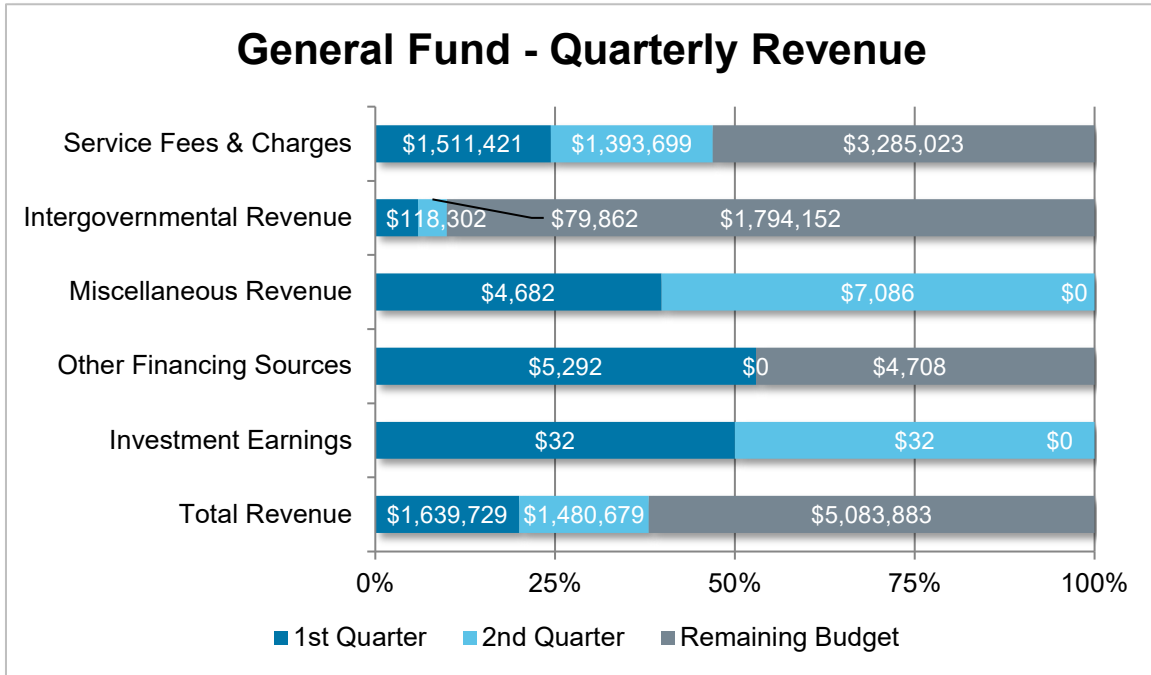
General Fund – Revenue Analysis



- 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.

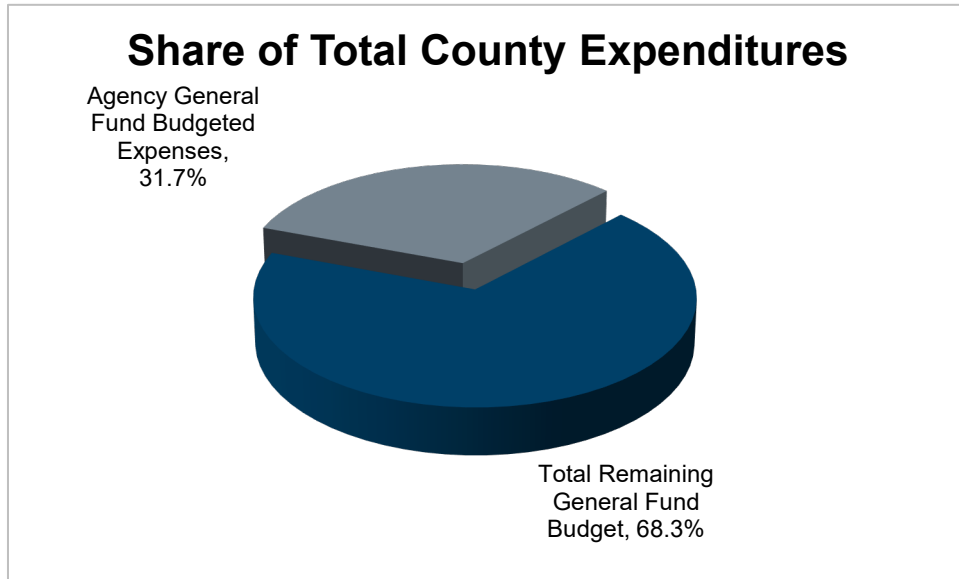


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,070,048	\$1,884,565	\$1,783,993	\$1,709,435	\$3,954,613	\$7,448,041
Current Year	\$1,639,729	\$1,480,679			\$3,120,408	\$8,192,699

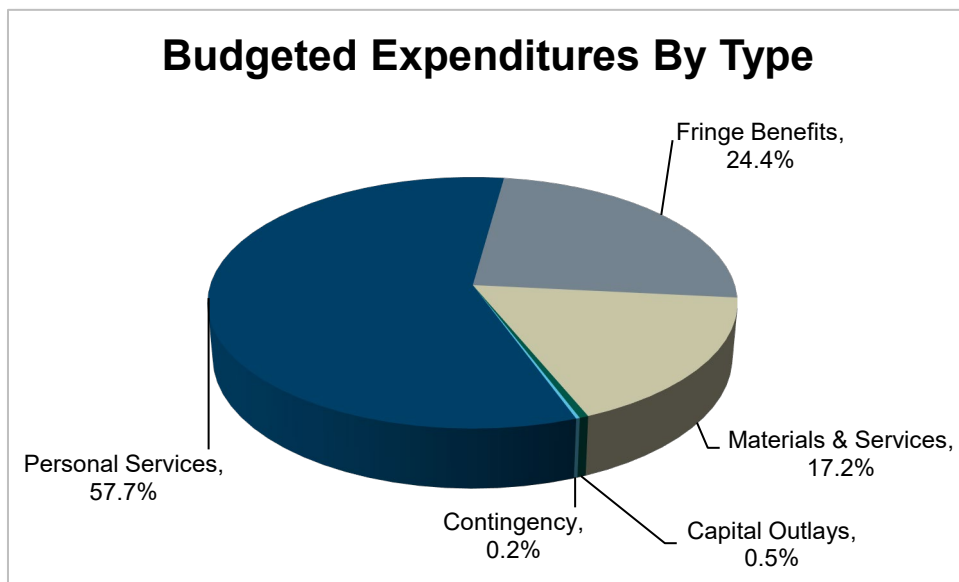
*Current year total represents revised budget.

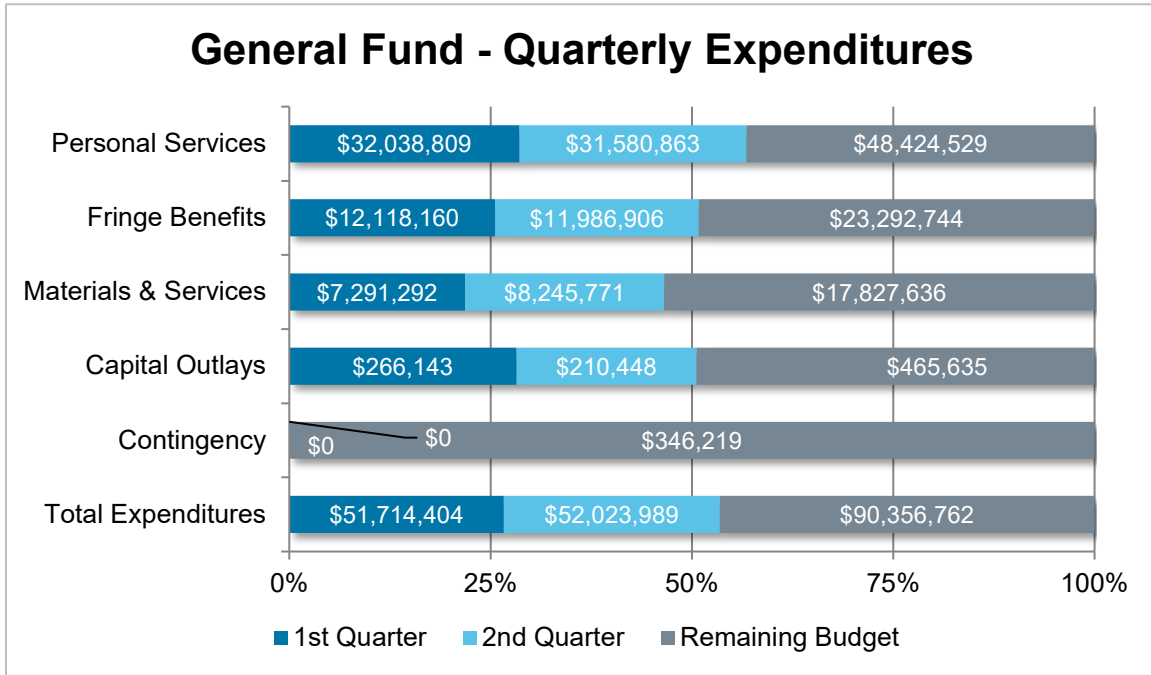
- Second quarter revenue of **\$1,480,679** represents **18.1%** of the budgeted amount for the year. YTD revenue of **\$3,120,408** represents **38.1%** of the budgeted amount for the year.
- Service Fees & Charges through the end of the 2nd quarter were \$2,905,120 or 46.9% of the budgeted amount, which is \$467,310 or 13.9% less than the prior year due to the timing of payments from the US Marshals 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 \$198,164 for these grants through the end of the 2nd quarter of 2023.
- Of the \$11,768 collected within Miscellaneous Revenue through the end of the 2nd quarter, \$6,750 or 57.4% was related to reimbursement for medical equipment and \$2,139 or 18.2% 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 **31.7%** of the total budgeted expenditures for the General Fund.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$42,318,630	\$38,684,027	\$47,234,615	\$47,829,615	\$81,002,657	\$176,066,887
Current Year	\$51,714,404	\$52,023,989			\$103,738,393	\$194,095,155

*Current year total represents revised budget.

- Second quarter expenditures of **\$52,023,989** represent **26.8%** of the budgeted amount for the year. YTD expenditures of **\$103,738,393** represent **53.5%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures increased \$14,232,043 or 28.8% and \$3,732,628 or 18.3% 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 and termination payouts, and the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).
- Of the \$15,537,063 expended within Materials & Services in the 2nd quarter, \$8,907,116 or 57.3% was related to medical consultants.
- The Capital Outlays expenditures through the end of the 2nd 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 st Quarter	\$25,856,354	\$32,038,809	123.9%
2 nd Quarter	\$30,165,746	\$31,580,863	104.7%
3 rd Quarter	\$25,856,354		
4 th Quarter	\$30,165,746		
Total	\$112,044,201	\$63,619,672	56.8%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount.
- Through the end of 2nd quarter, \$2,997,189 was expended for leave payouts, \$592,131 was expended for termination payouts and \$2,743,726 was expended in retro pay. Year-to-date Personal Services expenditures less these payouts reflect 51.1% of the Personal Services budget.
- Personal Services expenditures through the end of 2nd quarter included \$4,867,727 in overtime, which is 65.9% of the budgeted amount. Overtime cost increased 66.5% or \$1,943,716 through the end of the 2nd 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.

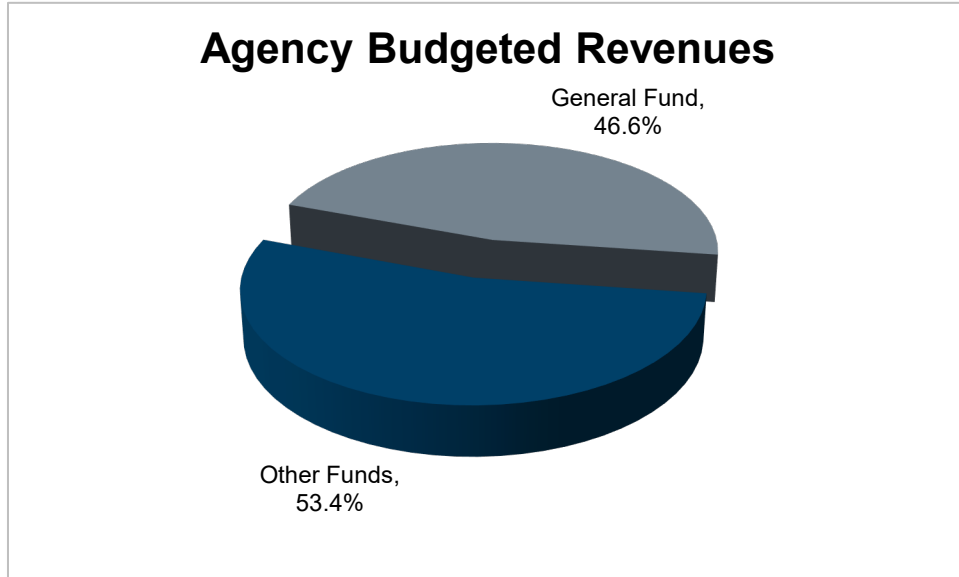
General Fund – Budget Corrective Items - Approved

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
0464-23	\$53,781	Transfer	Return of Prisoners

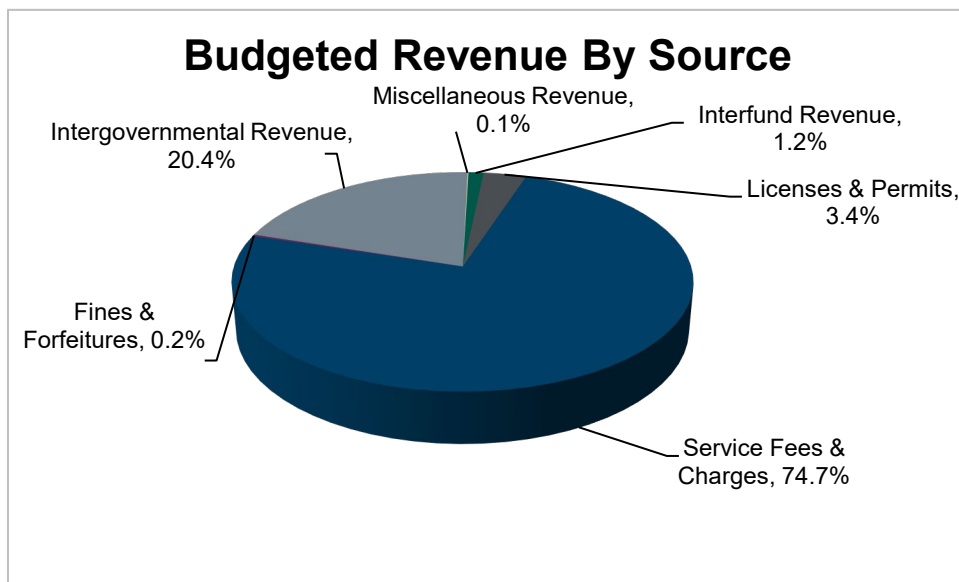
General Fund – Budget Corrective Items - Pending

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

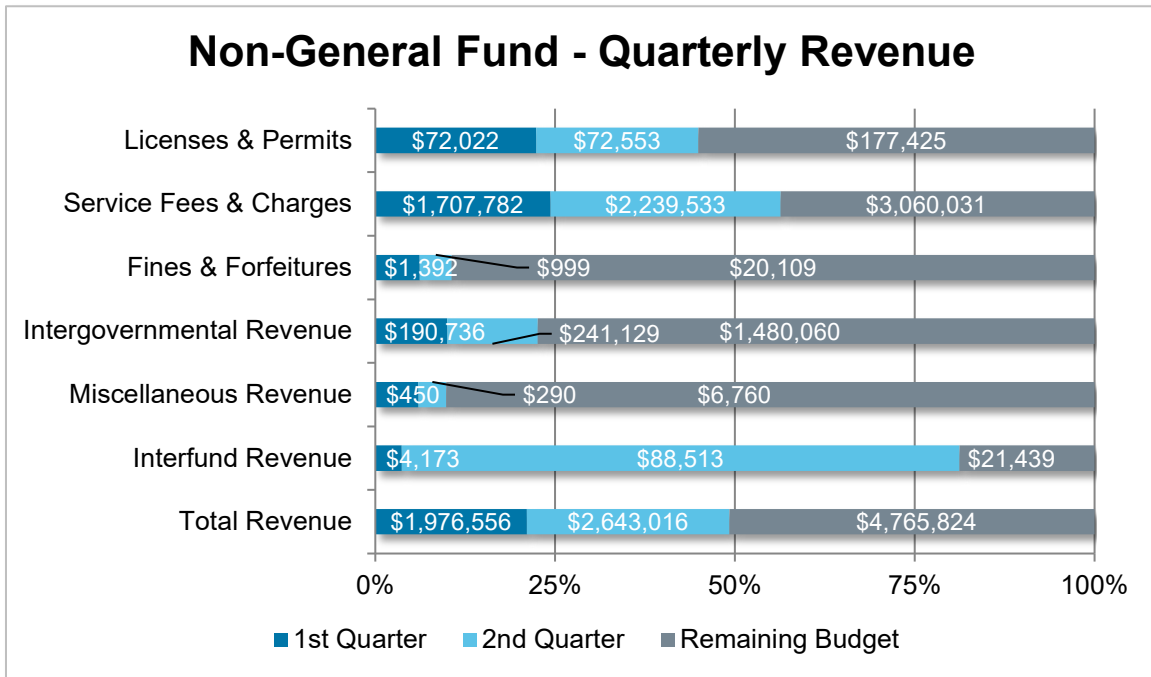
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$9,385,396** for 2023, which is **53.4%** 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.

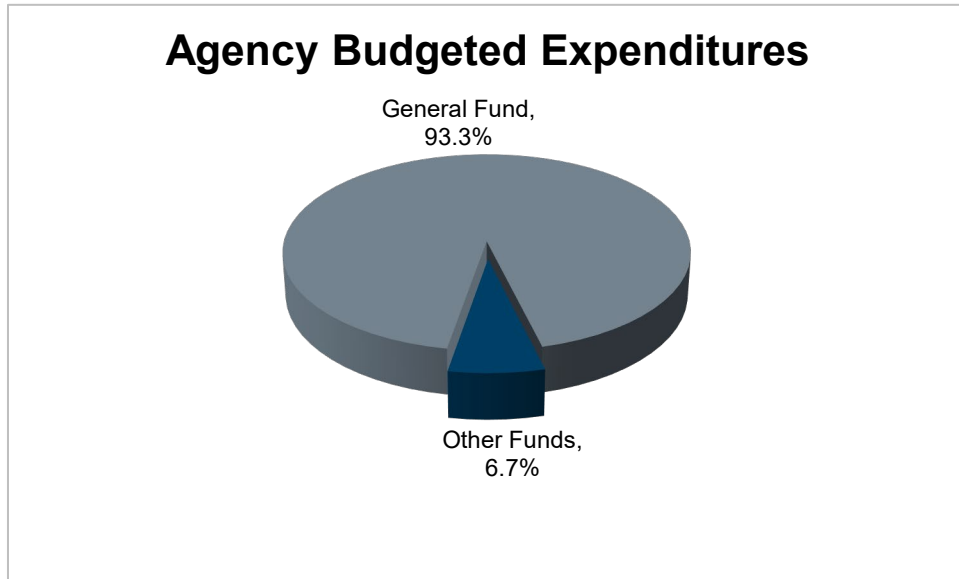


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,249,182	\$2,150,179	\$2,414,197	\$3,803,541	\$4,399,361	\$10,617,099
Current Year	\$1,976,556	\$2,643,016			\$4,619,572	\$9,385,396

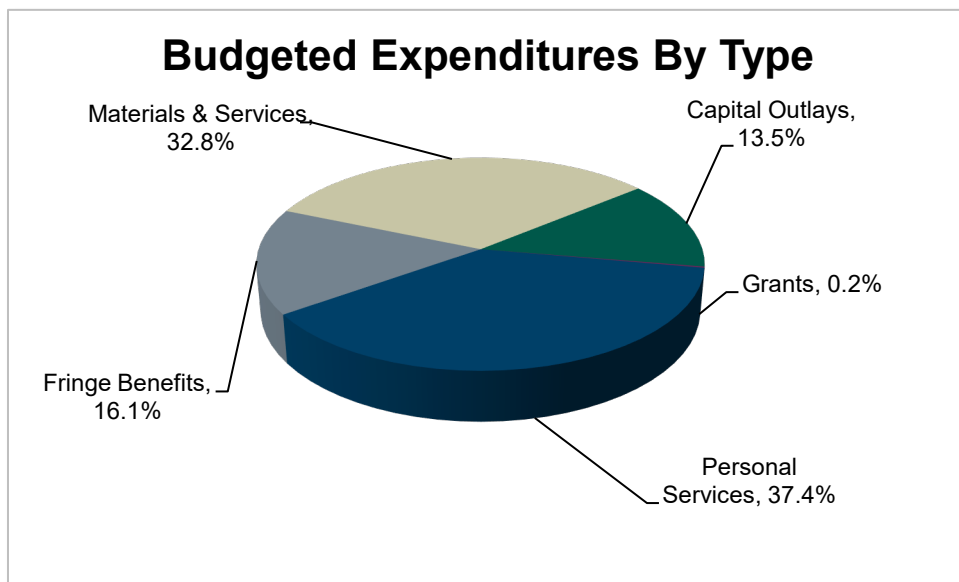
*Current year total represents revised budget.

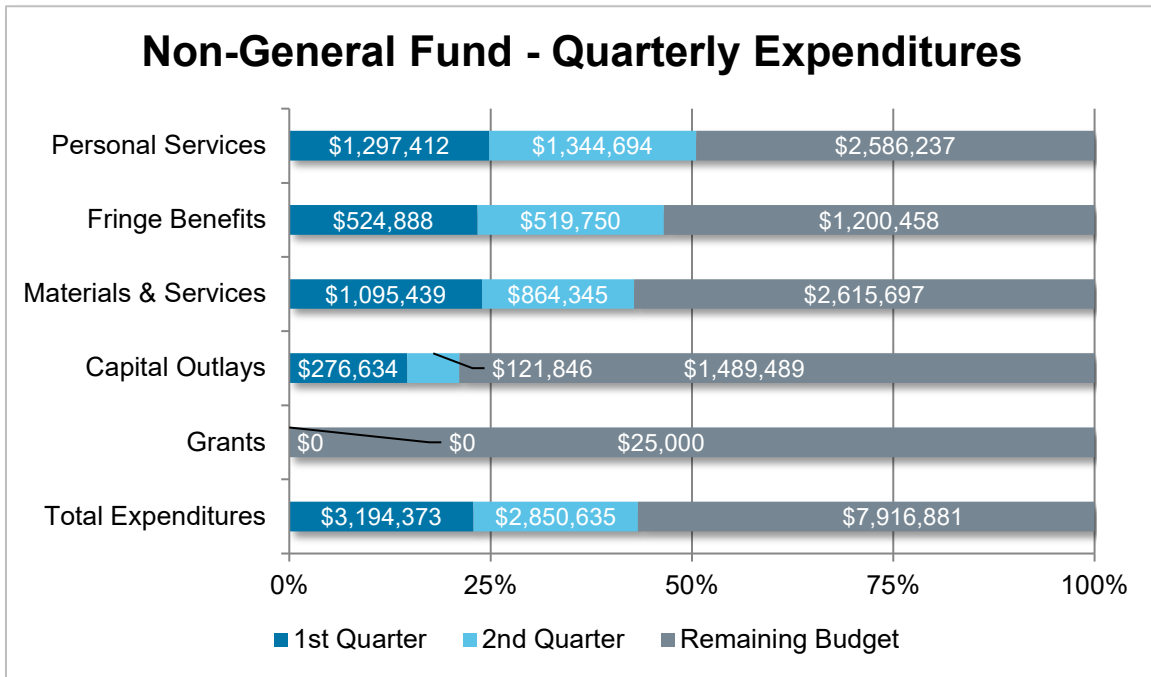
- Second quarter revenue of **\$2,643,016** represents **28.2%** of the budgeted amount for the year. YTD revenue of **\$4,619,572** represents **49.2%** of the budgeted amount for the year.
- Licenses & Permits decreased 37.7% or \$87,465 over the same period in 2022 due to a decrease in the number of concealed carry permits being processed in the first half of 2023.
- Service Fees & Charges increased 15.7% or \$535,809 over the same period in 2022 primarily due to an increase in police service contracts with other municipalities.
- Intergovernmental Revenue decreased 42.0% or \$312,343 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 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 **\$13,961,890** for 2023, which is **6.7%** 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	\$1,965,101	\$2,434,868	\$2,487,879	\$2,523,271	\$4,399,969	\$9,411,119
Current Year	\$3,194,373	\$2,850,635			\$6,045,009	\$13,961,890

**Current year total represents revised budget.*

- Second quarter expenditures of **\$2,850,635** represent **20.4%** of the budgeted amount for the year. YTD expenditures of **\$6,045,009** represent **43.3%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures increased \$679,492 or 34.6% and \$169,578 or 19.4% 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, as well as the difference in the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).
- Of the \$1,959,785 expended within Materials & Services through the end of 2nd quarter, \$899,214 or 45.9% was made within the Commissary Fund (Fund 2057) and \$531,716 or 27.1% 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 st Quarter	\$1,206,541	\$1,297,412	107.5%
2 nd Quarter	\$1,407,631	\$1,344,694	95.5%
3 rd Quarter	\$1,206,541		
4 th Quarter	\$1,407,631		
Total	\$5,228,344	\$2,642,107	50.5%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st or 2nd quarters.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$9,442	Supplemental	Non-Bargaining Increase
0030-23	\$44,000	Supplemental	Vehicle Leases for Central Ohio Violence Eradication Response Team
0053-23	\$655,712	Supplemental	Carryover of Prior Year Expenditures
0265-23	\$45,000	Supplemental	Vehicle Maintenance for Rotary Patrol
0284-23	\$24,236	Supplemental	ICAC Equipment
0408-23	\$42,468	Supplemental	ICAC Training and Equipment
0496-23	\$120,000	Supplemental	Vehicles for the Recruitment, Diversity, Equity, and Inclusion Division

Non-General Fund – Budget Corrective Items - Pending

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