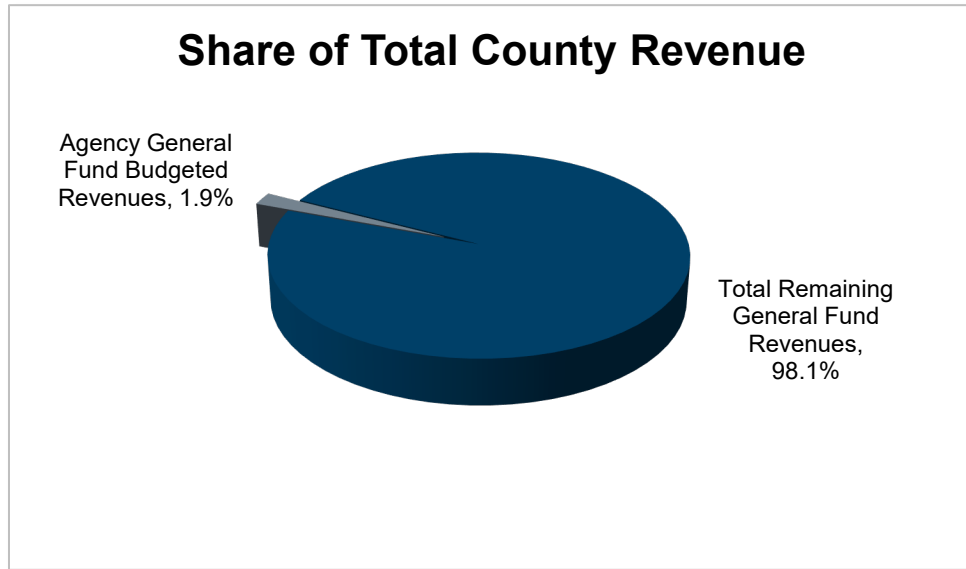
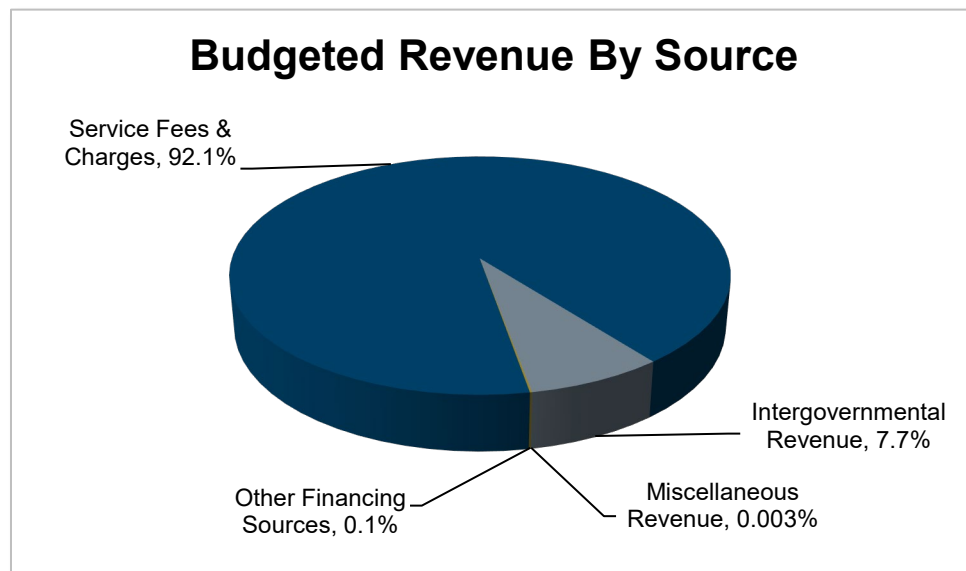


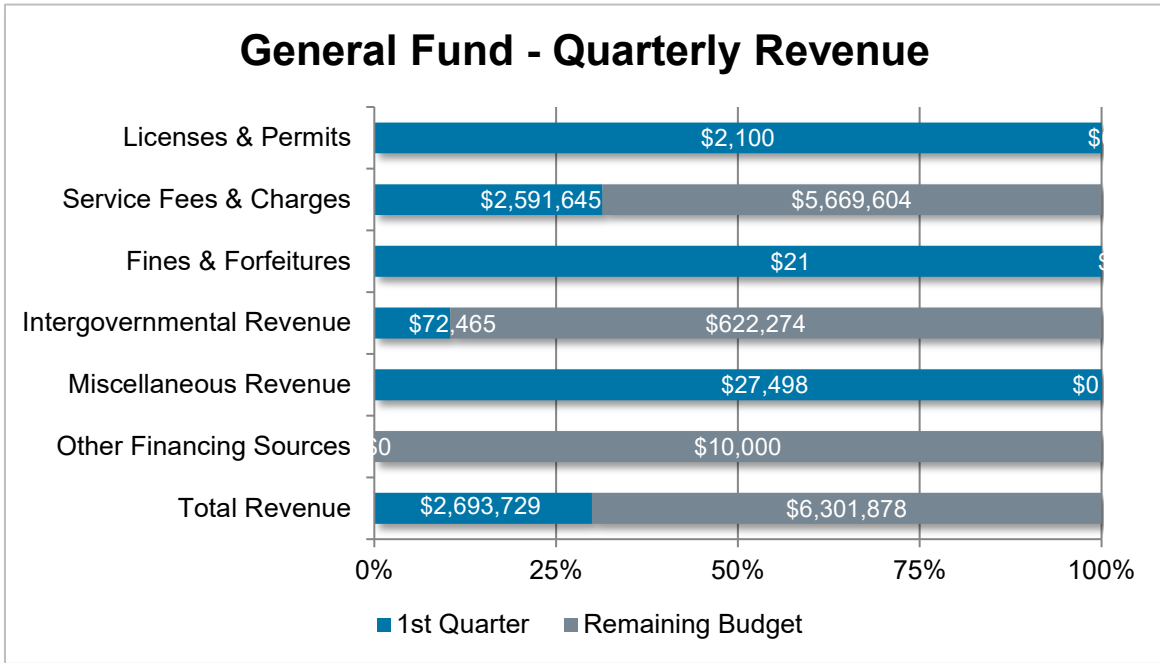
General Fund – Revenue Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **\$8,966,228** for 2021, which is **1.9%** 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.

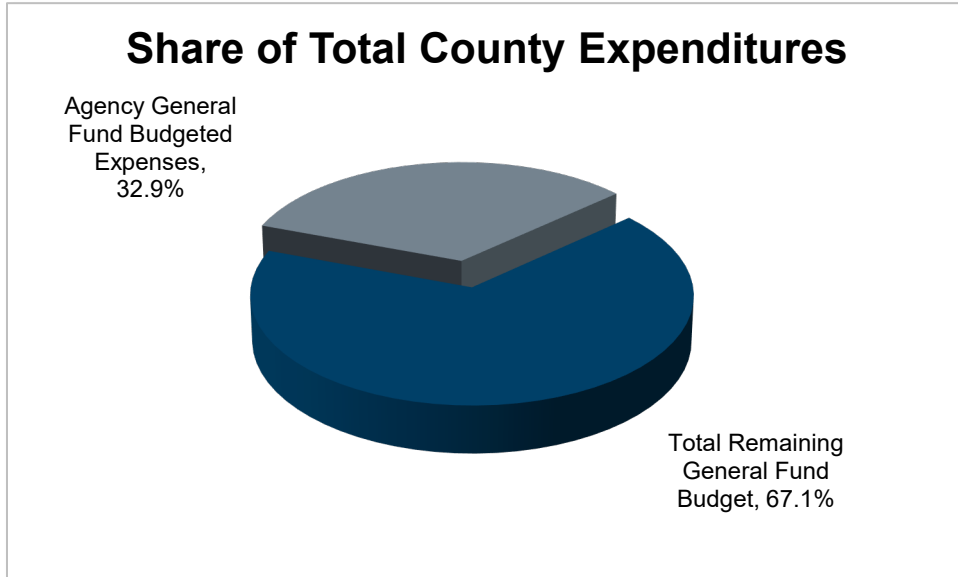


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,425,992	\$1,378,253	\$1,324,038	\$1,441,891	\$2,425,992	\$6,570,174
Current Year	\$2,693,729				\$2,693,729	\$8,966,228

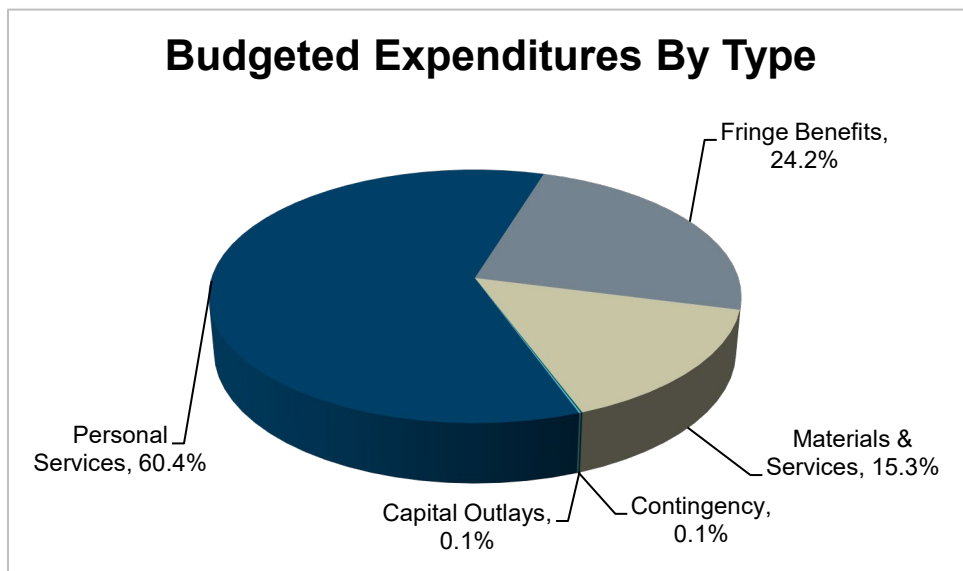
*\*Current year total represents revised budget.*

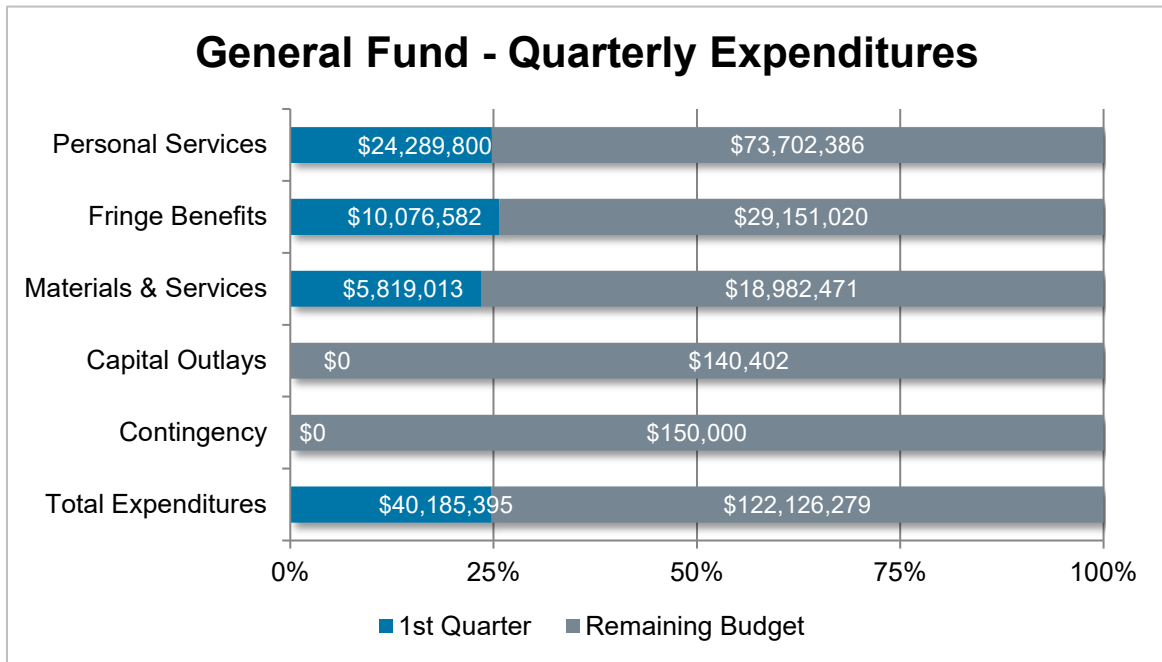
- First quarter revenue of **\$2,693,729** represents **30.0%** of the budgeted amount for the year.
- Licenses & Permits revenue is related to Pawnbroker and Precious Metal dealer's licenses pursuant to 4728.03 of the revised code.
- Service Fees & Charges in the 1<sup>st</sup> quarter were \$2,591,645 or 31.7% of the budgeted amount, which is \$259,111 or 11.1% higher than the prior year due to the timing of payments from the U.S. Marshall's office for the housing of prisoners and increased personnel cost associated with the Weight Enforcement contract with the Engineer's Office.
- Within Intergovernmental Revenue, the Sheriff's Office receives reimbursable grants associated with Federal and State task forces. The Sheriff's Office has been reimbursed \$72,465 for these grants in the 1<sup>st</sup> quarter of 2021.
- Of the \$27,498 collected within Miscellaneous Revenue during the 1<sup>st</sup> quarter, \$14,213 or 51.7% was related to reimbursement revenue for the return of prisoners.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$162,311,674** for 2021, which is **32.9%** 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	\$40,861,279	\$42,153,069	\$40,868,817	\$44,570,018	\$40,861,279	\$168,453,183
Current Year	\$40,185,395				\$40,185,395	\$162,311,674

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$40,185,395** represent **24.8%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures decreased \$2,095,780 or 7.9% and \$412,336 or 3.9% from their respective amounts in the prior year. The decreases in Personal Services and Fringe Benefits are primarily due to the number of pay periods (six in 2021 compared to seven in 2020).
- Of the \$5,819,013 expended within Materials & Services in the 1<sup>st</sup> quarter, \$3,569,490 or 61.3% was related to medical consultants and \$545,578 or 9.4% was related to food items for consumption.
- The Capital Outlays expenditures for safety and security equipment are expected to occur during the 2<sup>nd</sup> or 3<sup>rd</sup> quarter.
- Contingency appropriations are transferred 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**

<b>Quarter</b>	<b>Agency Budget</b>	<b>Actual Expenditures</b>	<b>% of Budget</b>
1 <sup>st</sup> Quarter	\$22,613,581	\$24,289,800	107.4%
2 <sup>nd</sup> Quarter	\$22,613,581		
3 <sup>rd</sup> Quarter	\$26,382,512		
4 <sup>th</sup> Quarter	\$26,382,512		
<b>Total</b>	<b>\$97,992,186</b>	<b>\$24,289,800</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.
- During the 1<sup>st</sup> quarter, \$899,289 was expended for vacation, comp time, and personal leave payouts and \$301,069 was expended for sick, vacation, comp time, and personal leave termination payouts. Year-to-date Personal Services expenditures less these payouts reflect 23.6% of the Personal Services budget.
- Personal Services expenditures in the 1<sup>st</sup> quarter included \$1,020,610 in overtime, which is 33.6% of the budgeted amount. Overtime cost decreased 21.1% or \$272,902 in the 1<sup>st</sup> quarter of 2021 from the same period in 2020 due primarily to the difference in the number of pay periods.

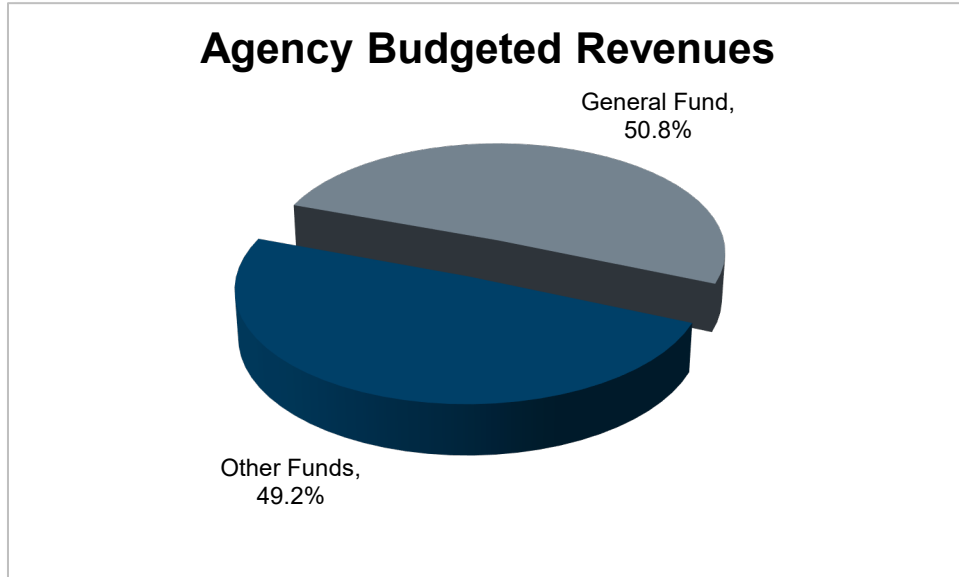
**General Fund – Budget Corrective Items - Approved**

<b>Resolution No.</b>	<b>Amount</b>	<b>Type</b>	<b>Description</b>
0022-21	\$162,521	Transfer from Reserves	Non-Bargaining Increase

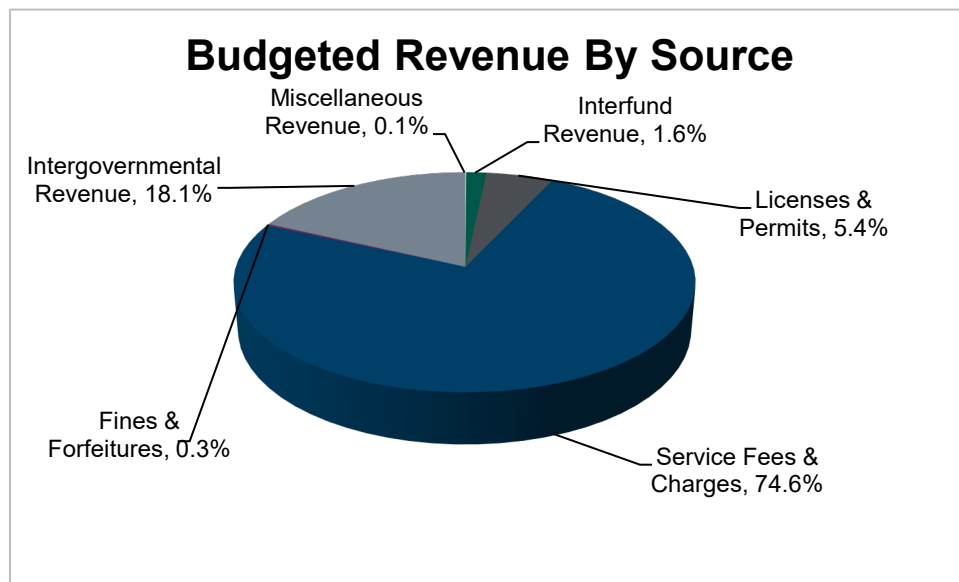
**General Fund – Budget Corrective Items - Pending**

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

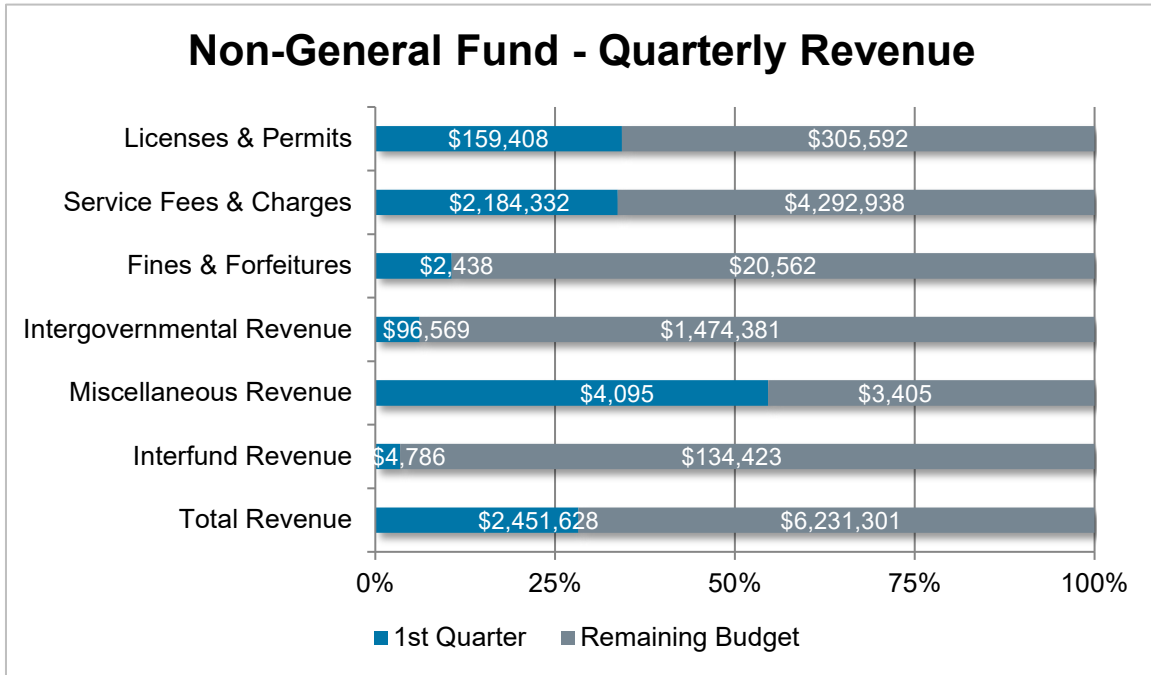
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$8,682,929** for 2021, which is **49.2%** 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.

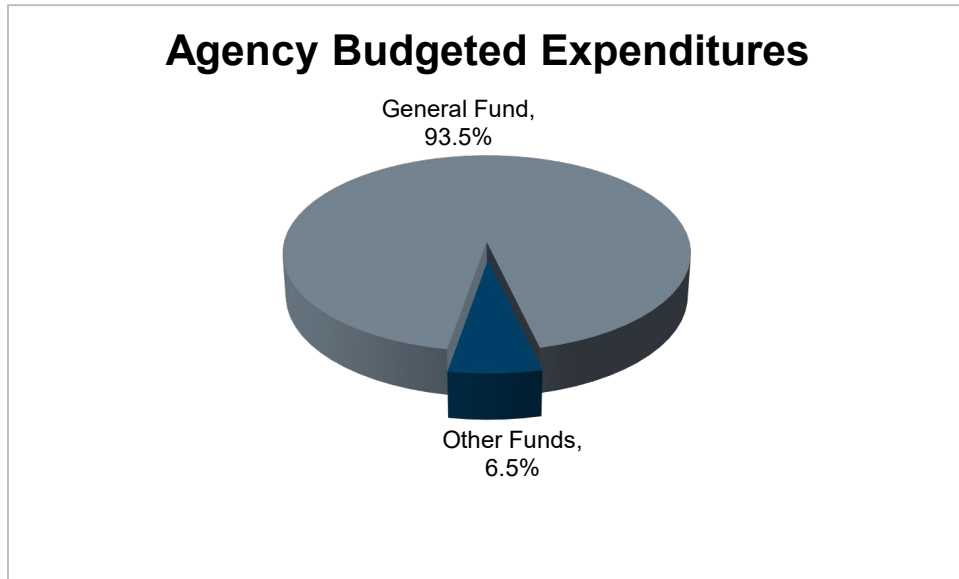


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,711,173	\$3,048,618	\$2,223,657	\$6,762,643	\$1,711,173	\$13,746,091
Current Year	\$2,451,628				\$2,451,628	\$8,682,929

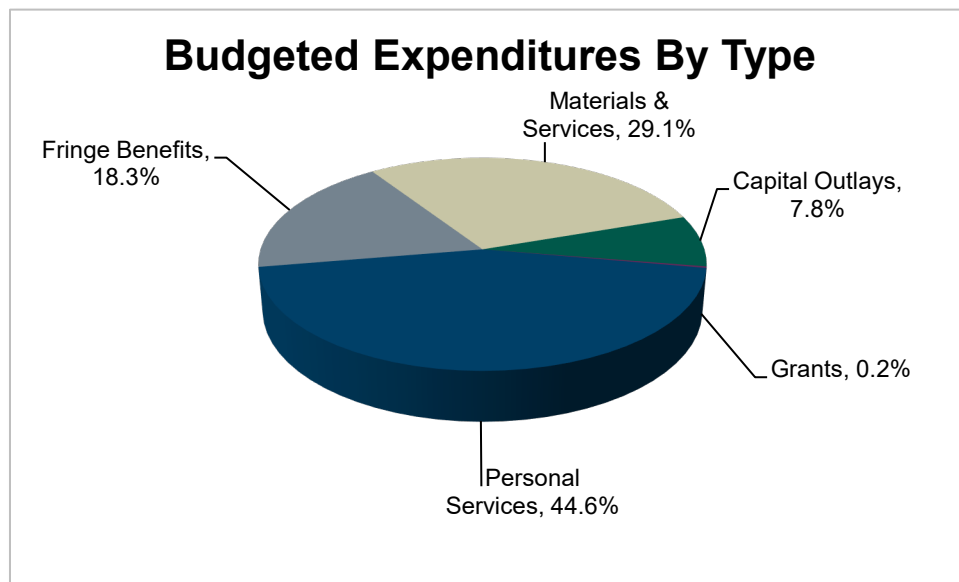
*\*Current year total represents revised budget.*

- First quarter revenue of **\$2,451,628** represents **28.2%** of the budgeted amount for the year.
- Licenses & Permits increased 21.9% or \$28,613 over the same period in 2020 due to an increase in the number of concealed carry permits being processed in the first three months of 2021.
- Service Fees & Charges increased 68.0% or \$883,957 over the same period in 2020 due to payments into the Commissary Fund from the last 5 months of 2020 being delayed until February of 2021.
- Intergovernmental Revenue decreased 61.4% or \$153,378 over the same period in 2020 is primarily due to no revenue from 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.

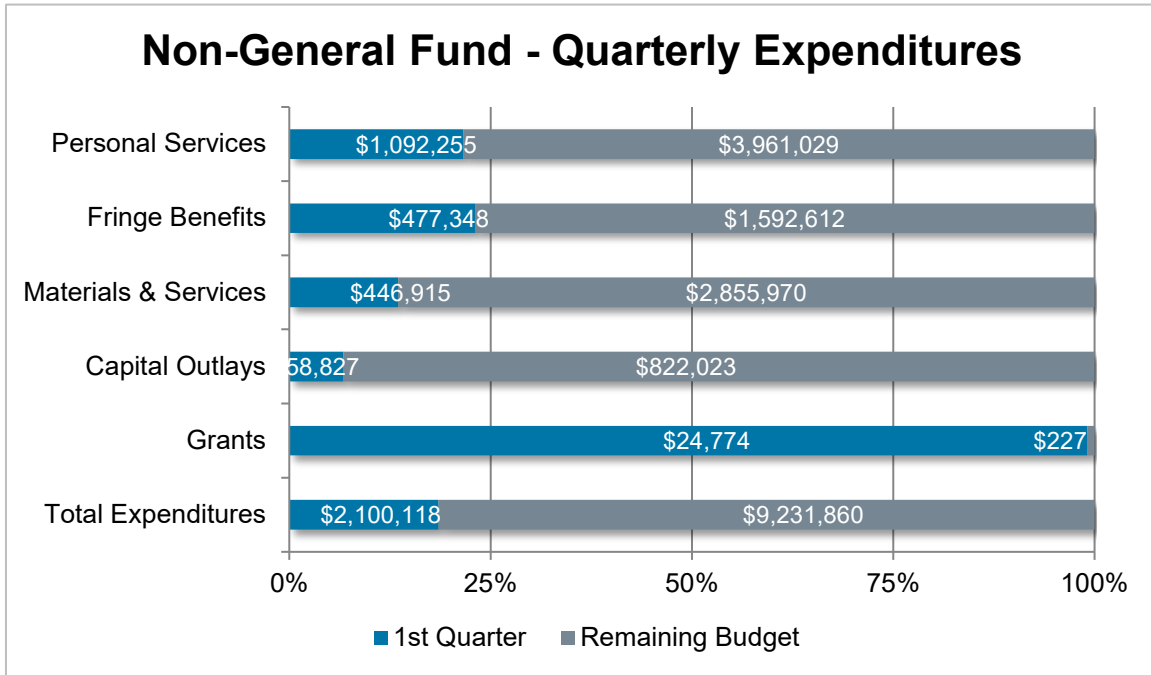
Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$11,331,978** for 2021, which is **6.5%** 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	\$2,152,545	\$2,158,581	\$2,139,686	\$2,382,636	\$2,152,545	\$8,833,448
Current Year	\$2,100,118				\$2,100,118	\$11,331,978

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$2,100,118** represent **18.5%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures decreased \$112,929 or 9.4% and \$13,165 or 2.7% from their respective amounts in the prior year. The decreases in Personal Services and Fringe Benefits are primarily due to the number of pay periods (six in 2021 compared to seven in 2020).
- Of the \$446,915 expended within Materials & Services during the 1<sup>st</sup> quarter, \$186,748 or 41.8% was made within the Commissary Fund (Fund 2057).
- Capital Outlays expenditures in the 1<sup>st</sup> quarter are primarily attributed to the reimbursement of the Fleet Capital Fund for the purchase of vehicles in support of the Law Enforcement Trust Fund DOJ (Fund 2039) and the Drug Task Force Fund (Fund 2134).

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,166,142	\$1,092,255	93.7%
2 <sup>nd</sup> Quarter	\$1,166,142		
3 <sup>rd</sup> Quarter	\$1,360,500		
4 <sup>th</sup> Quarter	\$1,360,500		
<b>Total</b>	<b>\$5,053,284</b>	<b>\$1,092,255</b>	<b>21.6%</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. 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
0022-21	\$4,918	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items - Pending

Resolution No.	Amount	Type	Description
TBD	\$443,642	Supplemental	911 Communication Center Relocation (Architectural and Engineering Design)