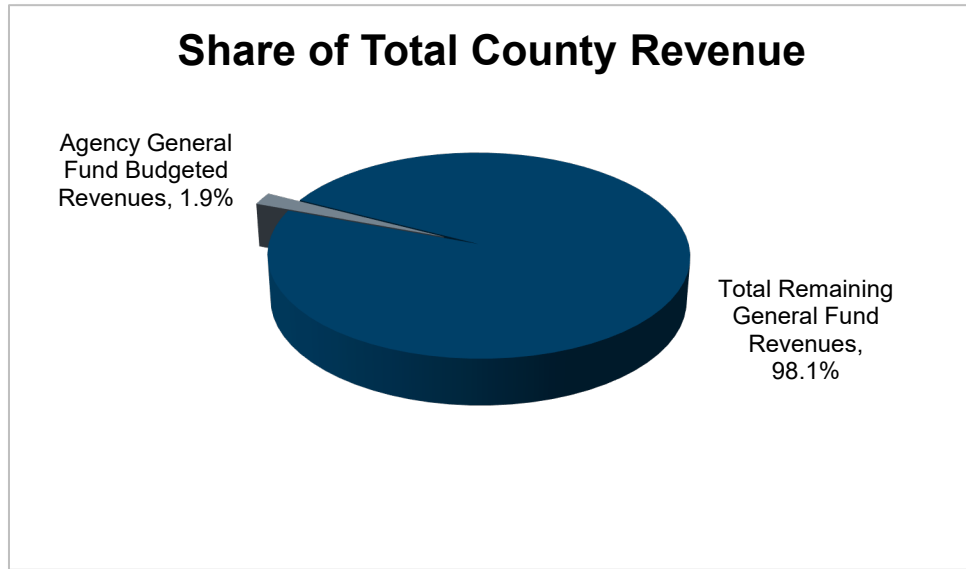
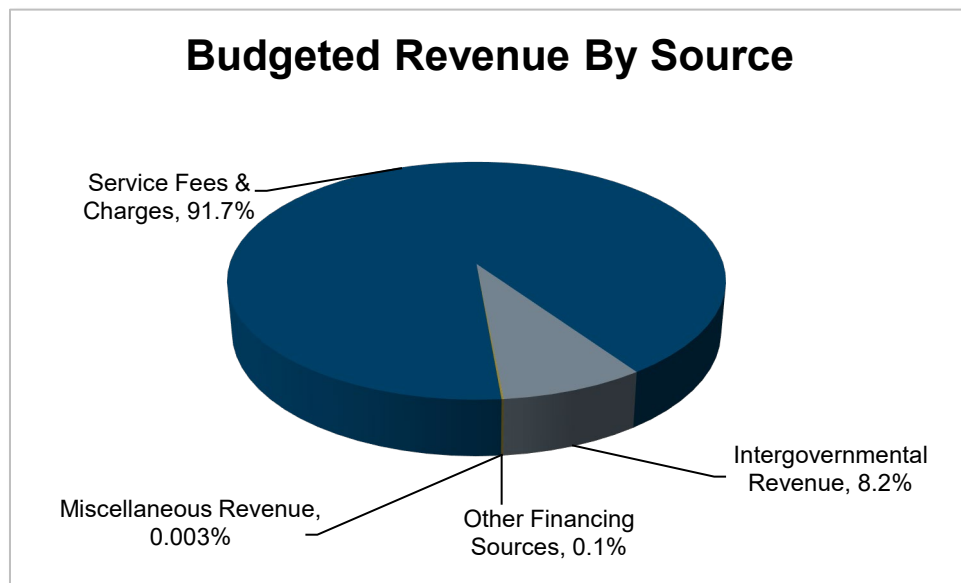


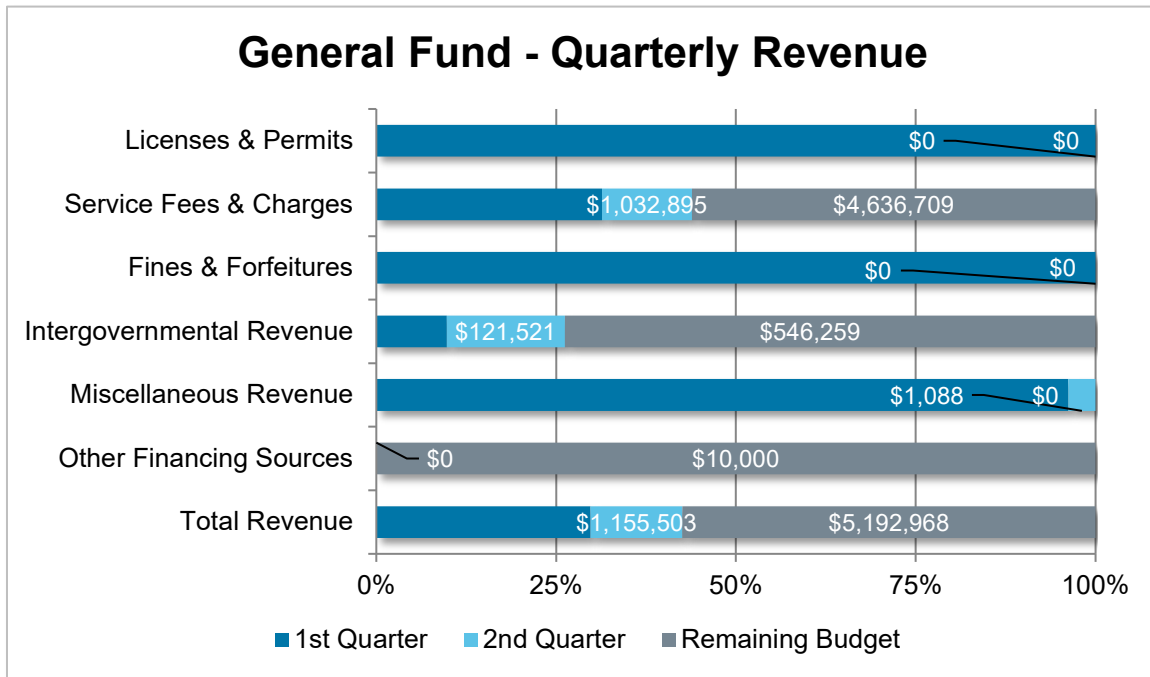
General Fund – Revenue Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **\$9,011,733** 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.

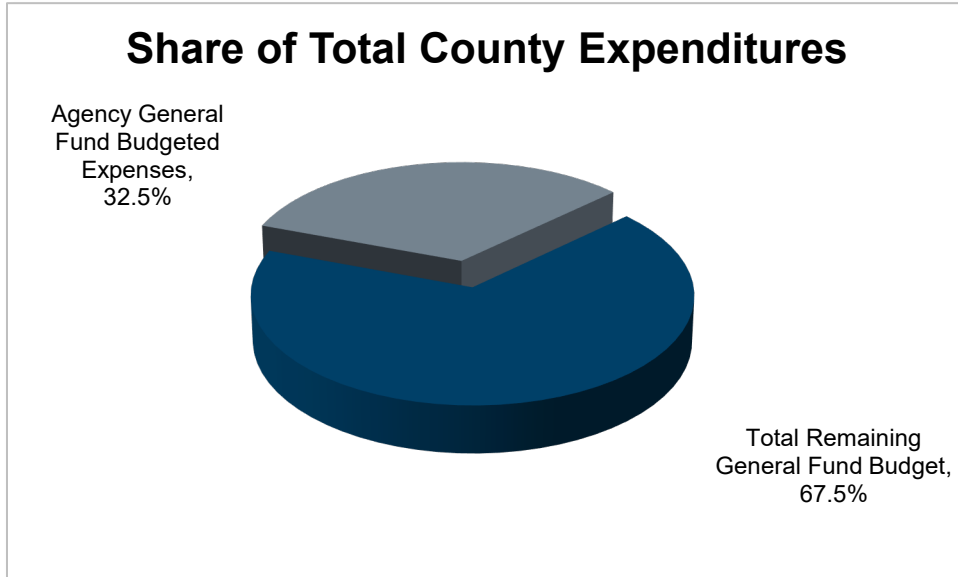


| Actuals      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD         | Total*      |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------|
| Prior Year   | \$2,425,992             | \$1,378,253             | \$1,324,038             | \$1,441,891             | \$3,804,245 | \$6,570,174 |
| Current Year | \$2,693,729             | \$1,155,503             |                         |                         | \$3,849,232 | \$9,011,733 |

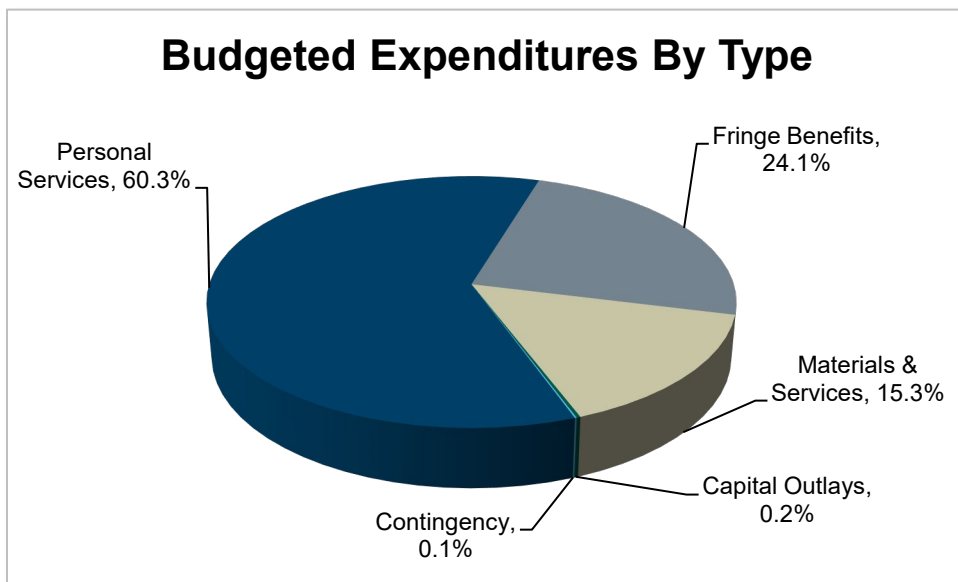
\*Current year total represents revised budget.

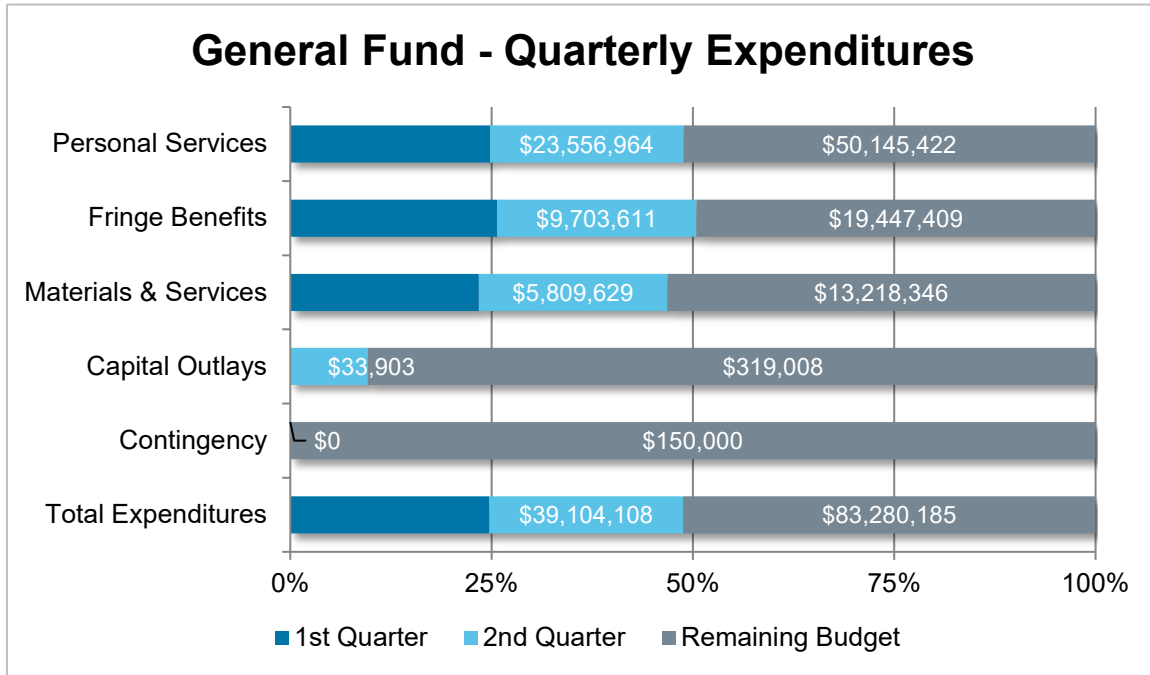
- Second quarter revenue of **\$1,155,503** represents **12.8%** of the budgeted amount for the year. YTD revenue of **\$3,849,232** represents **42.7%** of the budgeted amount for the year.
- Licenses & Permits revenue is related to Pawnbroker and Precious Metal dealer's licenses pursuant to section 4728.03 of the Revised Code.
- Service Fees & Charges through the end of the 2<sup>nd</sup> quarter were \$3,624,540 or 43.9% of the budgeted amount, which is \$18,899 or 0.5% 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 \$193,985 for these grants through the first half of the year.
- Of the \$28,586 collected within Miscellaneous Revenue through the 2<sup>nd</sup> quarter, \$14,213 or 49.7% 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 **\$162,569,688** for 2021, which is **32.5%** 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            | \$83,014,348 | \$168,453,183 |
| Current Year | \$40,185,395            | \$39,104,108            |                         |                         | \$79,289,503 | \$162,569,688 |

\*Current year total represents revised budget.

- Second quarter expenditures of **\$39,104,108** represent **24.1%** of the budgeted amount for the year. YTD expenditures of **\$79,289,503** represent **48.8%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures decreased \$4,131,185 or 7.9% and \$768,942 or 3.7% from their respective amounts in the prior year. The decreases are primarily due to the number of pay periods (twelve in 2021 compared to thirteen in 2020).
- Of the \$11,628,643 expended within Materials & Services through the end of the 2<sup>nd</sup> quarter, \$7,096,389 or 61.0% was related to medical consultants and \$1,074,364 or 9.2% was related to food items for consumption.
- Capital Outlays expenditures through the end of the 2<sup>nd</sup> quarter were \$33,903, which is a decrease of \$116,161 over the same time period in 2020. This is due to the timing of purchases varying year to year. The remaining expenditures are expected to occur during the 4<sup>th</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

| Quarter                 | Agency Budget       | Actual Expenditures | % of Budget  |
|-------------------------|---------------------|---------------------|--------------|
| 1 <sup>st</sup> Quarter | \$22,613,581        | \$24,289,800        | 107.4%       |
| 2 <sup>nd</sup> Quarter | \$22,613,581        | \$23,556,964        | 104.2%       |
| 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>\$47,846,764</b> | <b>48.8%</b> |

- There were twelve pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 46.2% of the budgeted amount.
- Through the end of 2<sup>nd</sup> quarter, \$1,234,135 was expended for vacation, comp time, and personal leave payouts and \$648,532 was expended for sick, vacation, comp time, and personal leave termination payouts. Year-to-date Personal Services expenditures less these payouts reflect 46.9% of the Personal Services budget.
- Personal Services expenditures through the end of 2<sup>nd</sup> quarter included \$2,260,307 in overtime, which is 74.3% of the budgeted amount. Overtime cost increased \$219,127 or 9.7% through the end of the 2<sup>nd</sup> quarter of 2021 from the same period in 2020 due primarily to increased overtime in corrections.

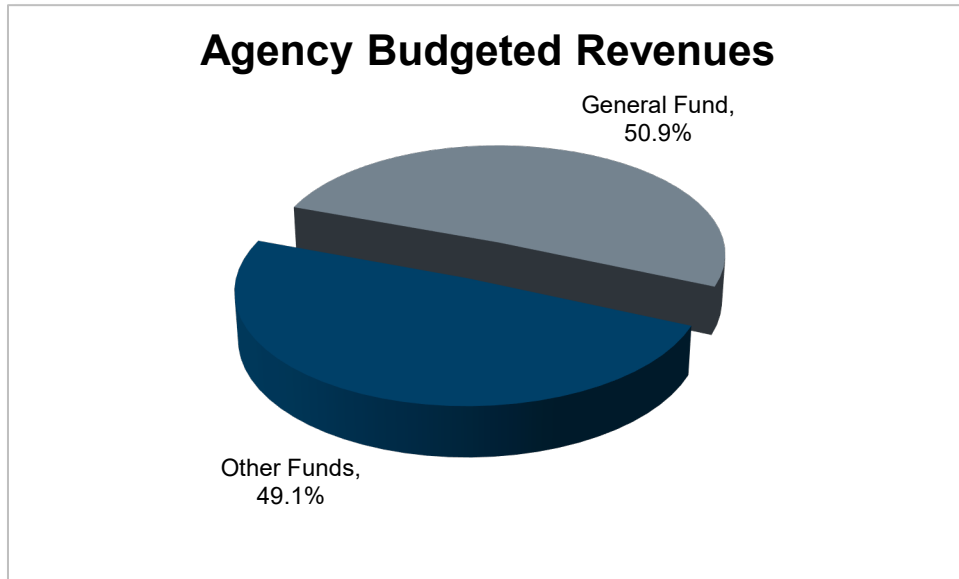
General Fund – Budget Corrective Items - Approved

| Resolution No. | Amount    | Type                   | Description                                   |
|----------------|-----------|------------------------|---|
| 0022-21        | \$162,521 | Transfer from Reserves | Non-Bargaining Increase                       |
| 0389-21        | \$212,509 | Transfer from Reserves | Replacement of Inmate Clothing Storage System |
| 0439-21        | \$45,505  | Supplemental           | Internet Crimes Against Children Funding      |

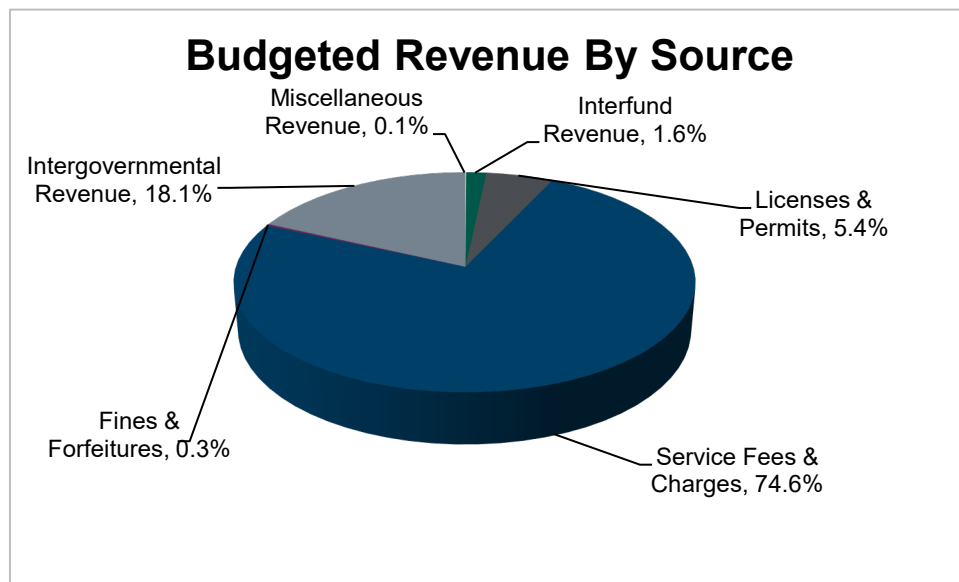
General Fund – Budget Corrective Items - Pending

| Resolution No. | Amount   | Type                   | Description                     |
|----------------|----------|------------------------|---------------------------------|
| TBD            | \$88,967 | Transfer from Reserves | Replacement Dishwasher at FCCC2 |

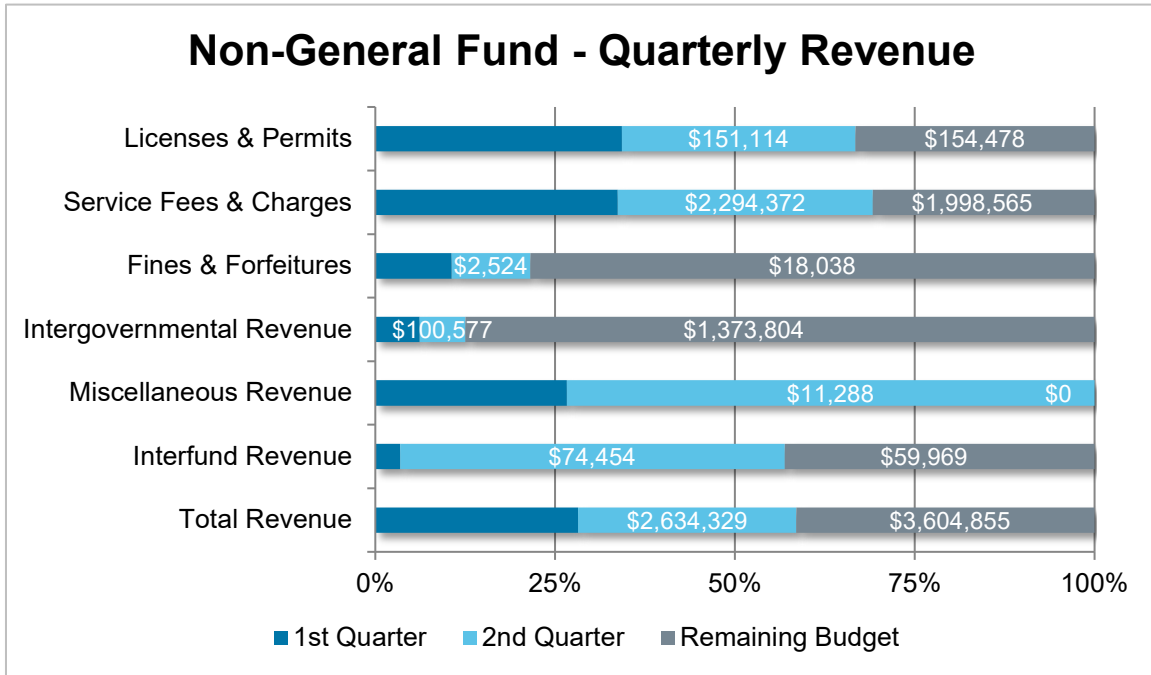
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$8,682,929** for 2021, which is **49.1%** 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.

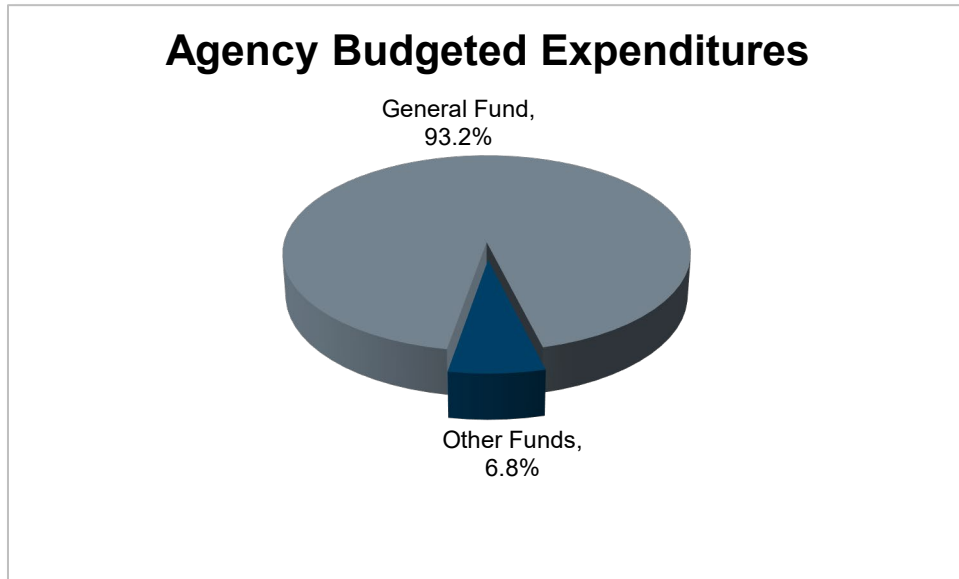


| Actuals      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD         | Total*       |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|--------------|
| Prior Year   | \$1,711,173             | \$3,048,618             | \$2,223,657             | \$6,762,643             | \$4,759,791 | \$13,746,091 |
| Current Year | \$2,451,628             | \$2,634,329             |                         |                         | \$5,085,957 | \$8,682,929  |

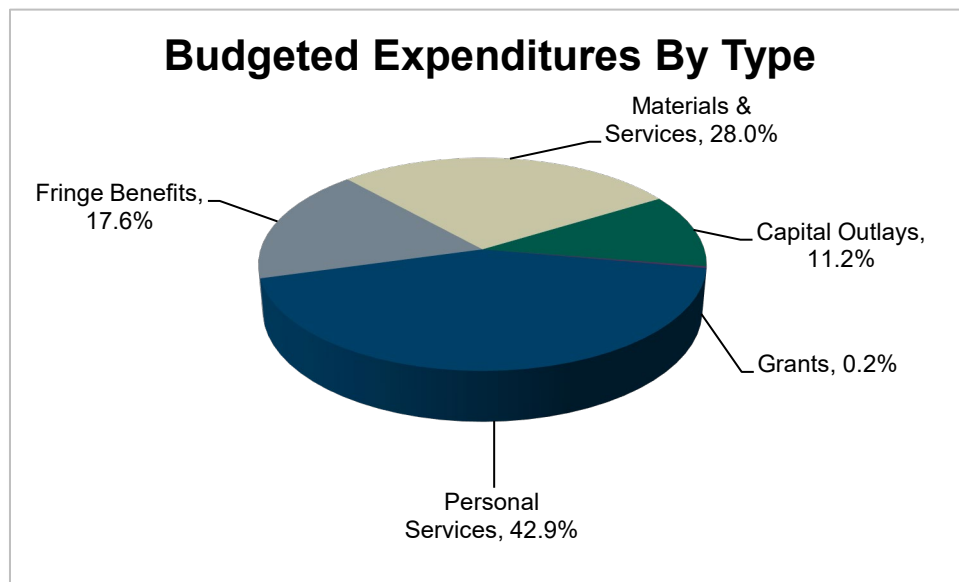
\*Current year total represents revised budget.

- Second quarter revenue of **\$2,634,329** represents **30.3%** of the budgeted amount for the year. YTD revenue of **\$5,085,957** represents **58.6%** of the budgeted amount for the year.
- Licenses & Permits increased 50.8% or \$104,624 over the same period in 2020 due to an increase in the number of concealed carry permits being processed in the first six months of 2021.
- Service Fees & Charges increased 36.7% or \$1,203,591 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 82.9% or \$956,647 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 of \$74,000 for the VAWA grant that was 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.

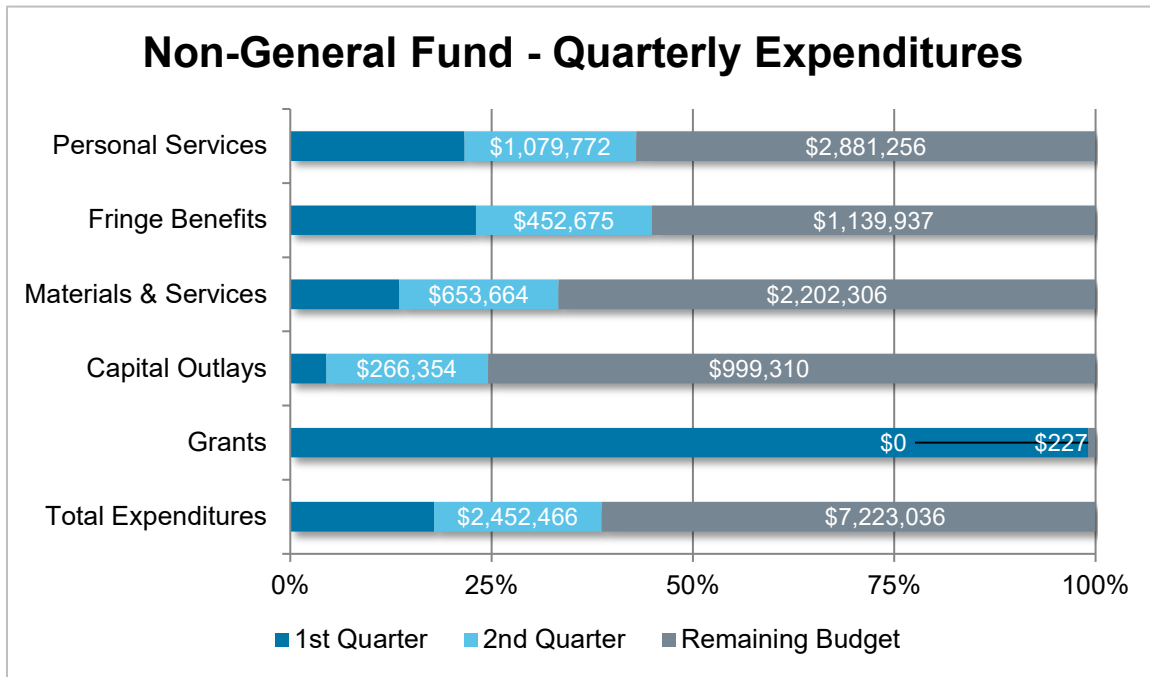
Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$11,775,620** for 2021, which is **6.8%** 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             | \$4,311,126 | \$8,833,448  |
| Current Year | \$2,100,118             | \$2,452,466             |                         |                         | \$4,552,584 | \$11,775,620 |

\*Current year total represents revised budget.

- Second quarter expenditures of **\$2,452,466** represent **20.8%** of the budgeted amount for the year. YTD expenditures of **\$4,552,584** represent **38.7%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures decreased \$246,340 or 10.2% and \$35,639 or 3.7% 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 (twelve in 2021 compared to thirteen in 2020).
- Of the \$1,100,579 expended within Materials & Services during through the end of the 2<sup>nd</sup> quarter, \$410,176 or 37.3% was made within the Commissary Fund (Fund 2057).
- Capital Outlays expenditures through the end of the 2<sup>nd</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        | \$1,079,772         | 92.6%        |
| 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>\$2,172,028</b>  | <b>43.0%</b> |

- There were twelve pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 46.2% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 2<sup>nd</sup> quarter.

### Non-General Fund – Budget Corrective Items - Approved

| Resolution No. | Amount    | Type         | Description  |
|----------------|-----------|--------------|--|
| 0022-21        | \$4,918   | Supplemental | Non-Bargaining Increase  |
| 0308-21        | \$443,642 | Supplemental | 911 Communication Center Relocation (Architectural and Engineering Design) |

### Non-General Fund – Budget Corrective Items - Pending

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