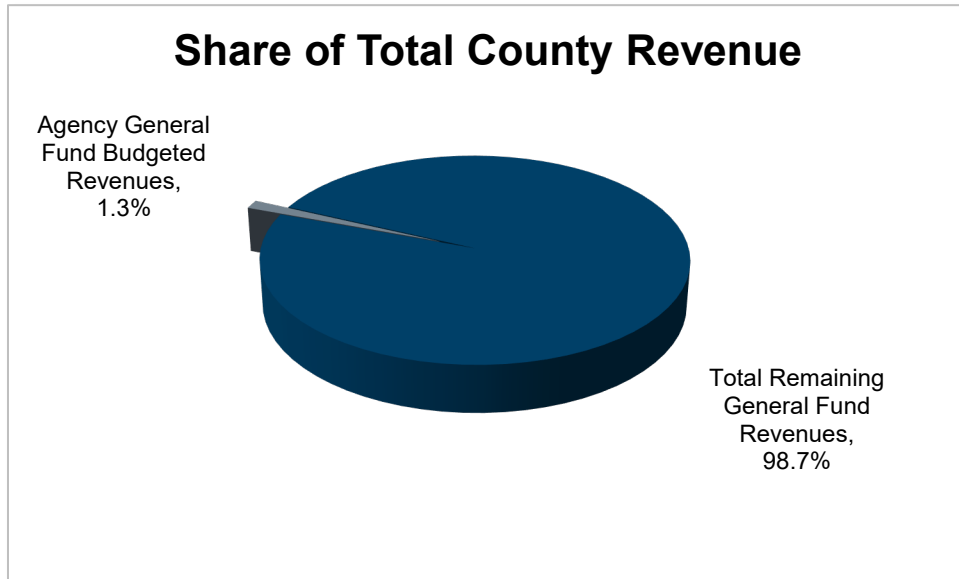
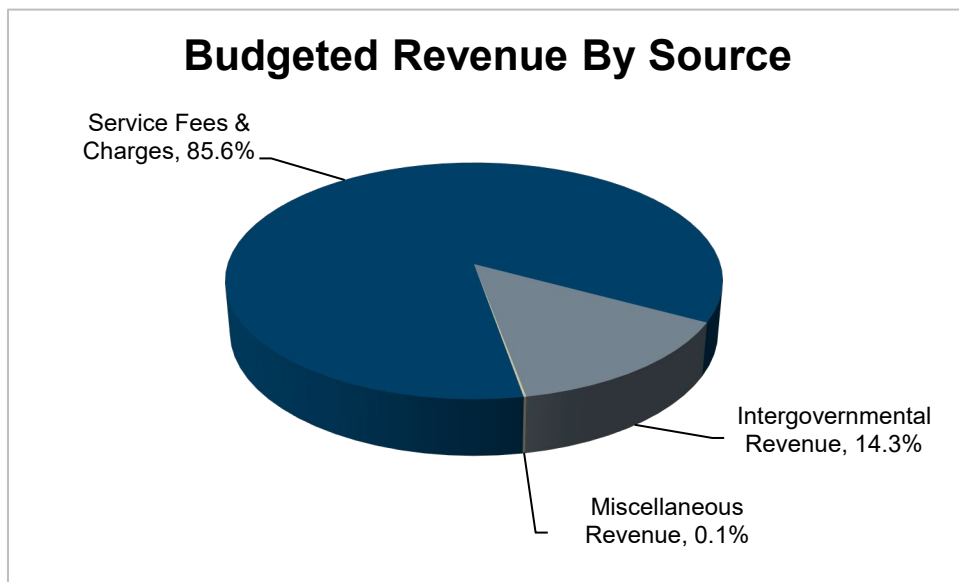


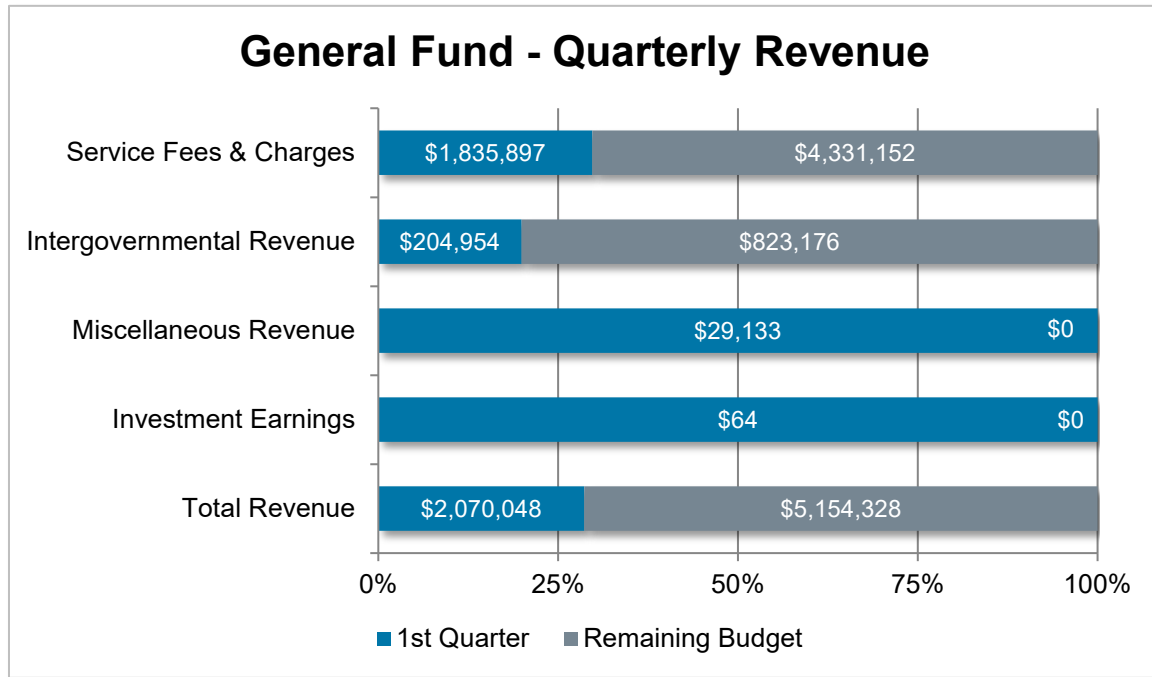
General Fund – Revenue Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **\$7,205,419** for 2022, 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.

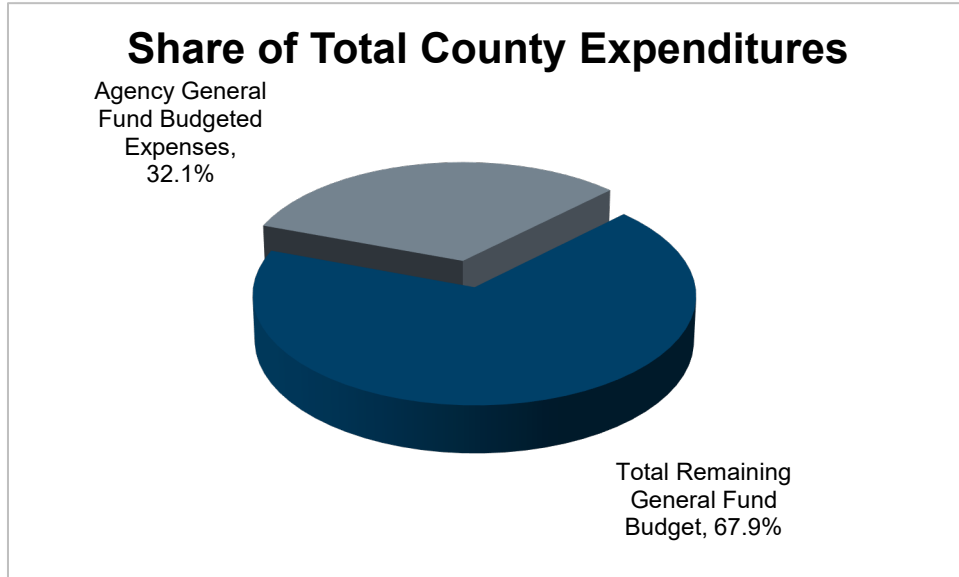


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,693,729	\$1,155,503	\$2,058,921	\$2,782,191	\$2,693,729	\$8,690,344
Current Year	\$2,070,048				\$2,070,048	\$7,205,419

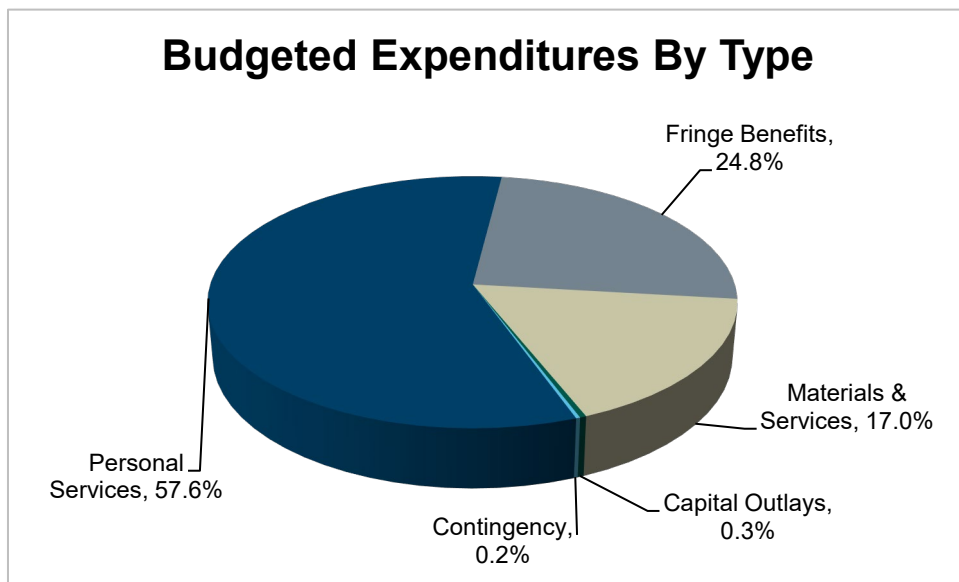
*\*Current year total represents revised budget.*

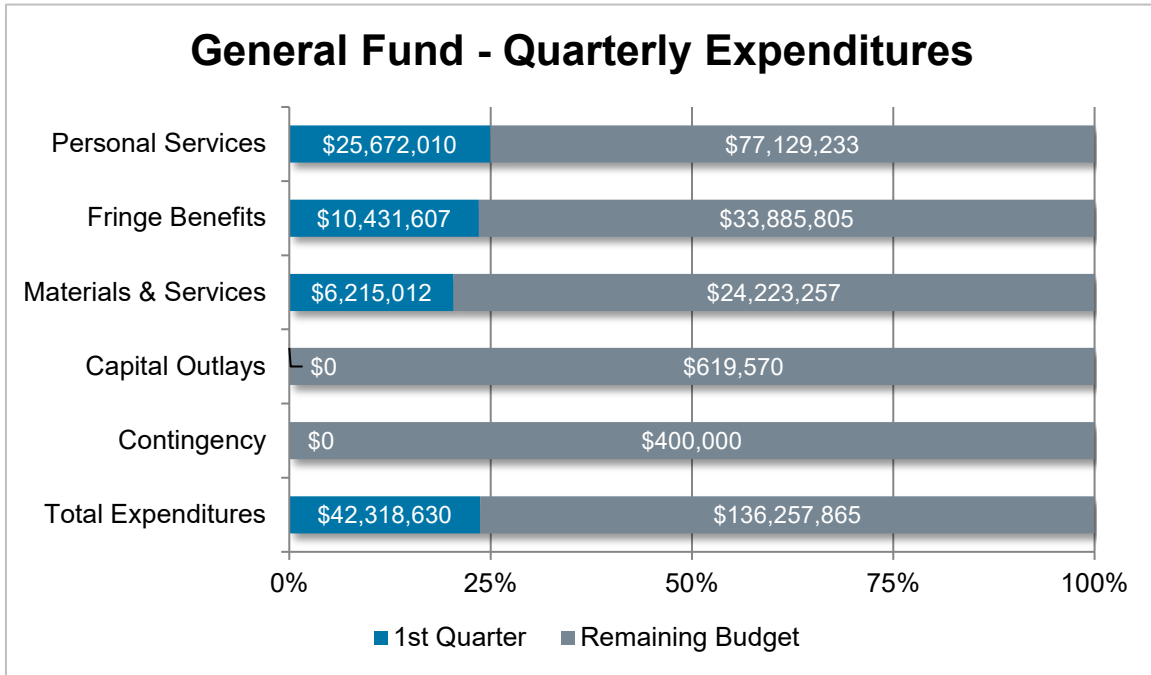
- First quarter revenue of **\$2,070,048** represents **28.7%** of the budgeted amount for the year.
- Service Fees & Charges in the 1<sup>st</sup> quarter were \$1,835,897 or 29.8% of the budgeted amount, which is \$755,748 or 29.2% less than the prior year due to the timing of payments from the U.S. Marshall's office 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 \$204,954 for these grants in the 1<sup>st</sup> quarter of 2022.
- Of the \$29,133 collected within Miscellaneous Revenue during the 1<sup>st</sup> quarter, \$22,413 or 76.9% 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 **\$178,576,495** for 2022, which is **32.1%** 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	\$40,185,395	\$39,104,108	\$45,030,298	\$47,170,167	\$40,185,395	\$171,489,968
Current Year	\$42,318,630				\$42,318,630	\$178,576,495

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$42,318,630** represent **23.7%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures increased \$1,382,210 or 5.2% and \$355,023 or 3.5% from their respective amounts in the prior year. The increase in Personal Services and Fringe Benefits are primarily due to leave payouts, and termination payouts.
- Of the \$6,215,012 expended within Materials & Services in the 1<sup>st</sup> quarter, \$4,101,312 or 66.0% was related to medical consultants, \$528,642 or 8.5% was related to food items for consumption, and \$271,370 or 4.3% was related to safety and security supplies.
- 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 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**

<b>Quarter</b>	<b>Agency Budget</b>	<b>Actual Expenditures</b>	<b>% of Budget</b>
1 <sup>st</sup> Quarter	\$23,723,364	\$25,672,010	108.2%
2 <sup>nd</sup> Quarter	\$23,723,364		
3 <sup>rd</sup> Quarter	\$27,677,258		
4 <sup>th</sup> Quarter	\$27,677,258		
<b>Total</b>	<b>\$102,801,243</b>	<b>\$25,672,010</b>	<b>25.0%</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, \$2,428,580 was expended for leave payouts and \$156,054 was expended for termination payouts. Year-to-date Personal Services expenditures less these payouts reflect 22.5% of the Personal Services budget.
- Personal Services expenditures in the 1<sup>st</sup> quarter included \$1,328,305 in overtime, which is 40.9% of the budgeted amount. Overtime cost increased 30.1% or \$307,695 in the 1<sup>st</sup> quarter of 2022 from the same period in 2021 due primarily to increased direct supervision training for deputies in preparation for the opening of the new corrections center.

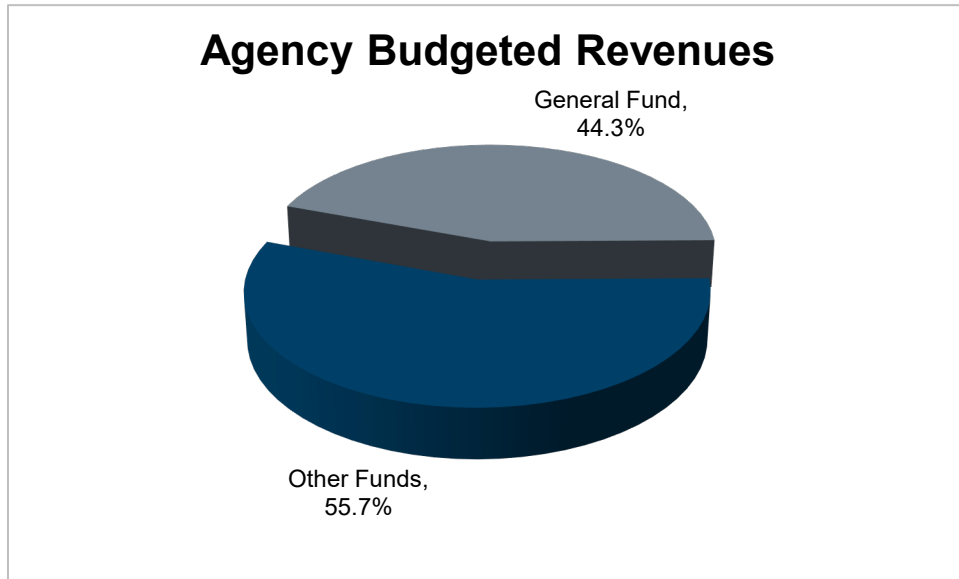
**General Fund – Budget Corrective Items - Approved**

<b>Resolution No.</b>	<b>Amount</b>	<b>Type</b>	<b>Description</b>
0017-22	\$354,155	Transfer from Reserves	Non-Bargaining Increase

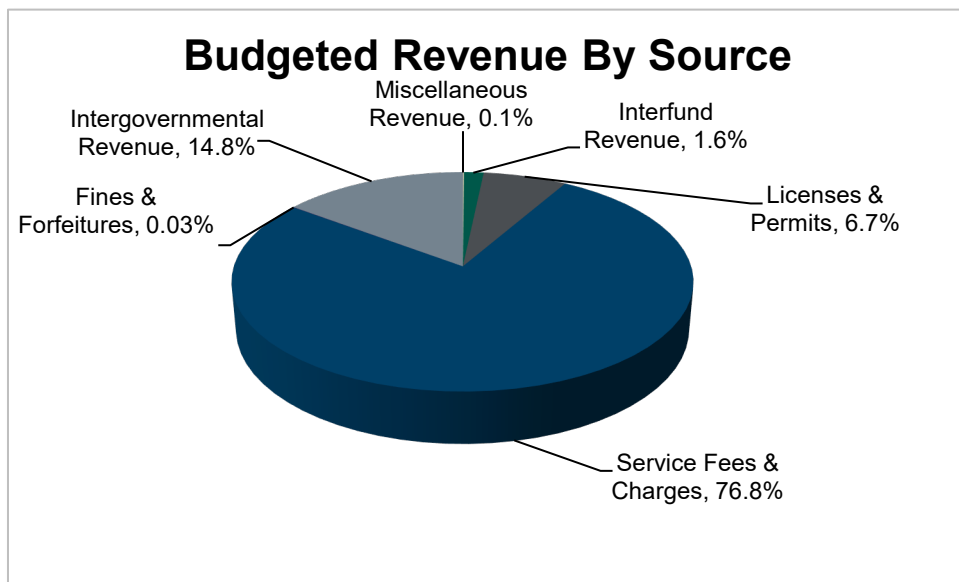
**General Fund – Budget Corrective Items - Pending**

<b>Resolution No.</b>	<b>Amount</b>	<b>Type</b>	<b>Description</b>
TBD	\$590,052	Transfer from Reserves	Equipment and Supplies for New Corrections Center

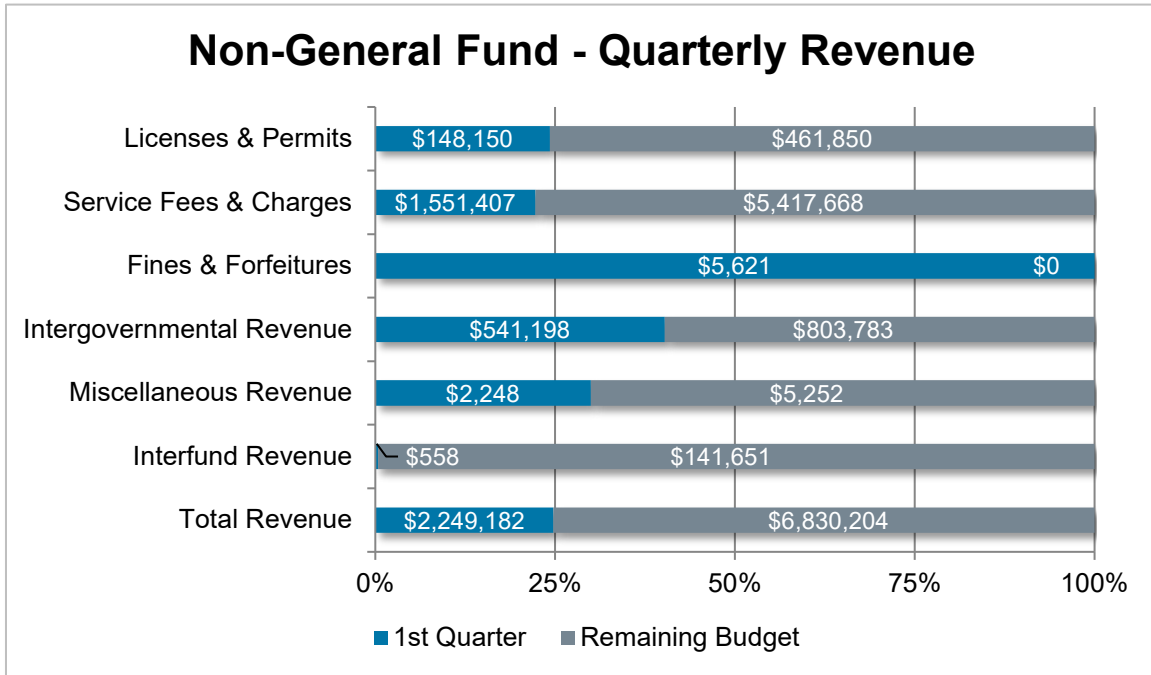
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$9,076,765** for 2022, which is **55.8%** 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.

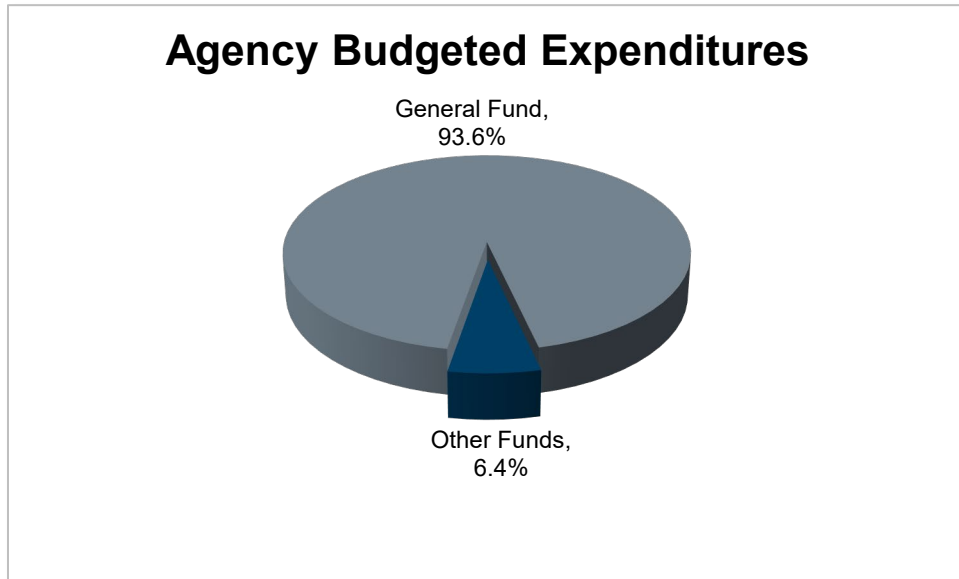


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,451,628	\$2,634,329	\$2,378,268	\$3,184,886	\$2,451,628	\$10,649,111
Current Year	\$2,249,182				\$2,249,182	\$9,076,765

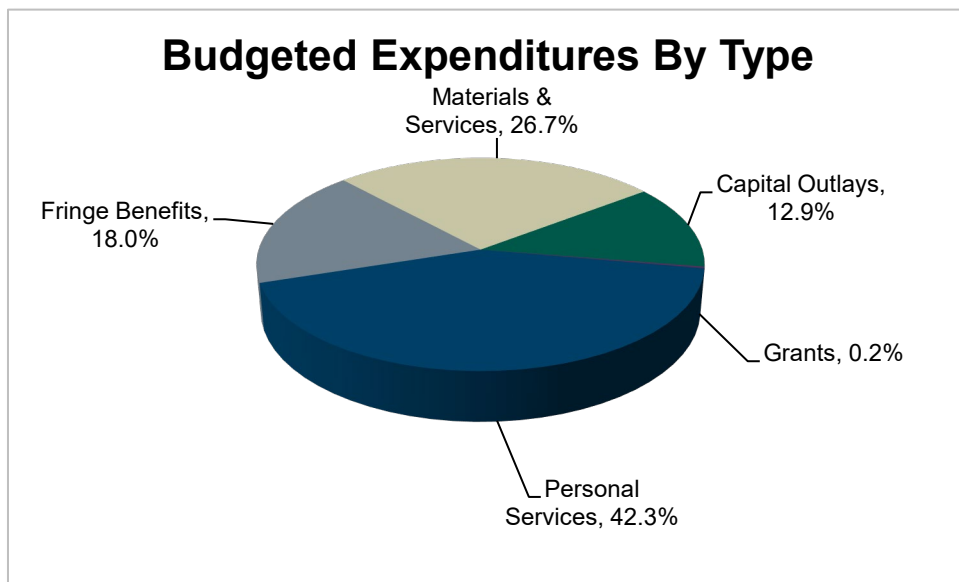
*\*Current year total represents revised budget.*

- First quarter revenue of **\$2,249,182** represents **24.8%** of the budgeted amount for the year.
- Licenses & Permits decreased 7.1% or \$11,258 over the same period in 2021 due to a decrease in the number of concealed carry permits being processed in the first three months of 2022.
- Service Fees & Charges decreased 29.0% or \$632,925 over the same period in 2021 due to payments into the Commissary Fund from the last 5 months of 2020 being delayed until February of 2021.
- Intergovernmental Revenue increased 460.4% or \$444,630 over the same period in 2021, 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.

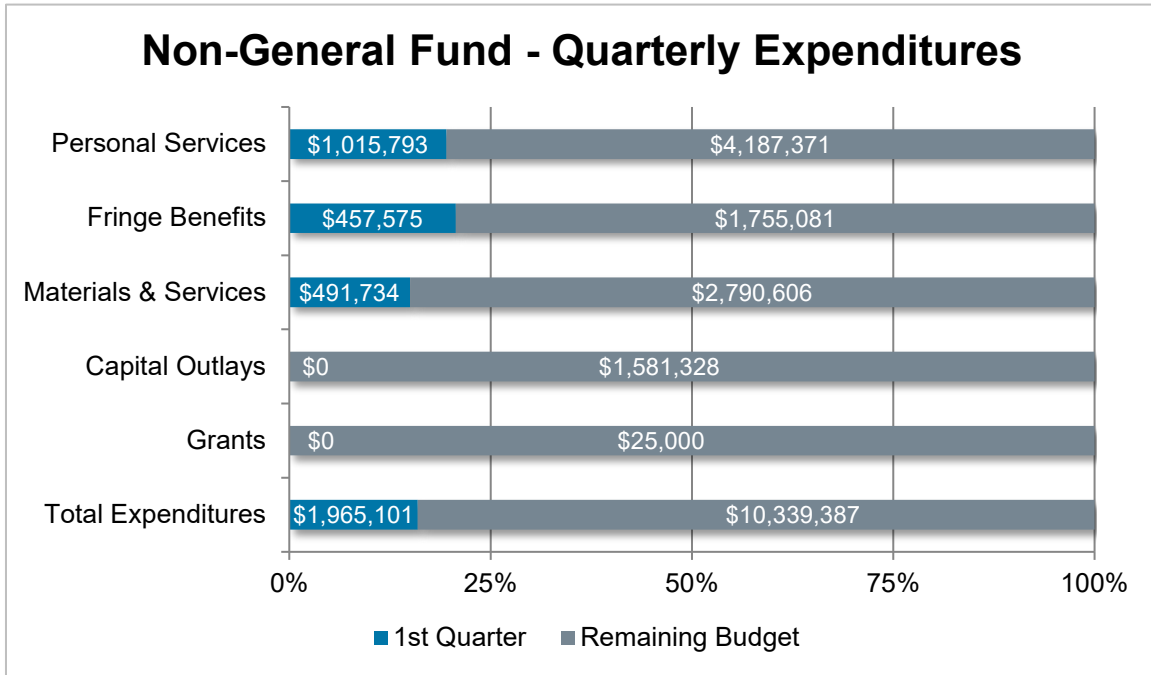
Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$12,304,488** for 2022, 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	\$2,100,118	\$2,452,466	\$2,280,388	\$2,382,644	\$2,100,118	\$9,215,616
Current Year	\$1,965,101				\$1,965,101	\$12,304,488

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$1,965,101** represent **16.0%** of the budgeted amount for the year.
- Personal Services and Fringe Benefits expenditures decreased \$76,463 or 7.0% and \$19,773 or 4.1% from their respective amounts in the prior year. The decreases in Personal Services and Fringe Benefits are primarily due to seven vacant positions in the Rotary Fund.
- Of the \$491,734 expended within Materials & Services during the 1<sup>st</sup> quarter, \$331,840 or 67.5% was made within the Commissary Fund (Fund 2057).
- The budget within Capital Outlays is primarily attributed to body-worn cameras, vehicle purchases, building remodeling, and design expenditures for the new radio room.

### Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,200,730	\$1,015,793	84.6%
2 <sup>nd</sup> Quarter	\$1,200,730		
3 <sup>rd</sup> Quarter	\$1,400,852		
4 <sup>th</sup> Quarter	\$1,400,852		
<b>Total</b>	<b>\$5,203,164</b>	<b>\$1,015,793</b>	<b>19.5%</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. The variance in Personal Services is primarily due to seven vacant positions in the Rotary Fund.

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

Resolution No.	Amount	Type	Description
0017-22	\$5,441	Supplemental	Non-Bargaining Increase
0073-22	\$443,642	Supplemental	Carryover of Prior Year Expenditures
0097-22	\$394,672	Supplemental	Body-Worn Cameras

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

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