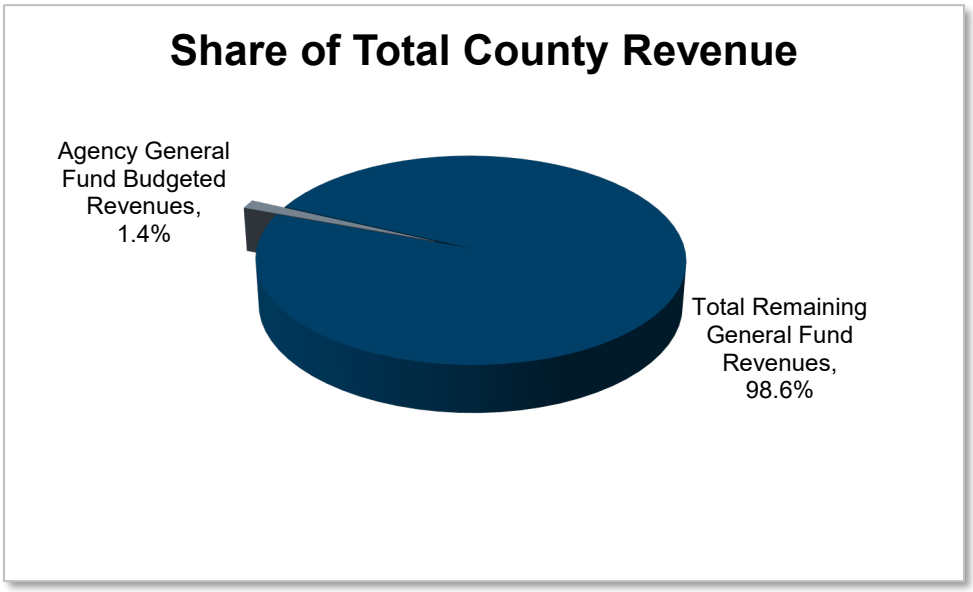
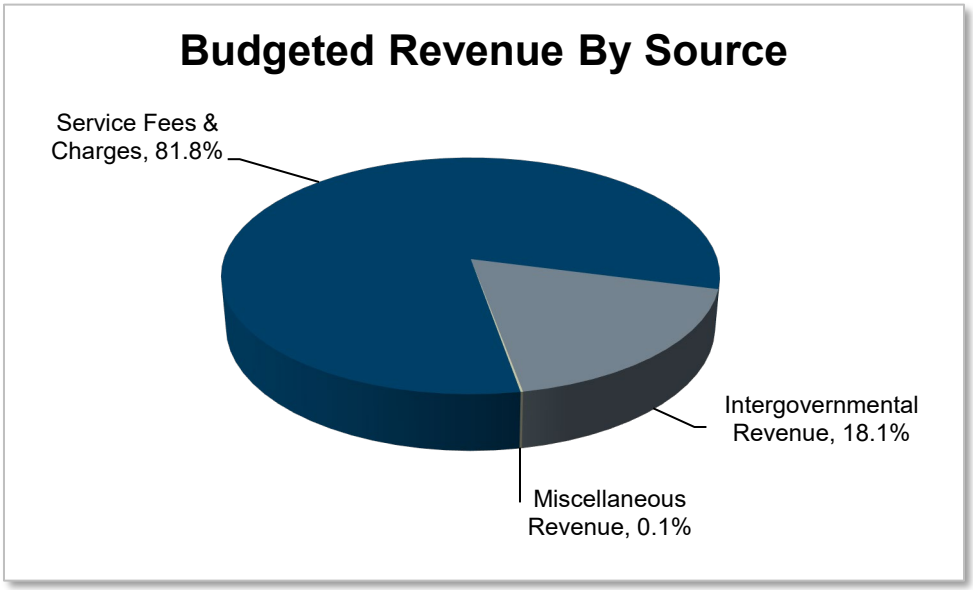
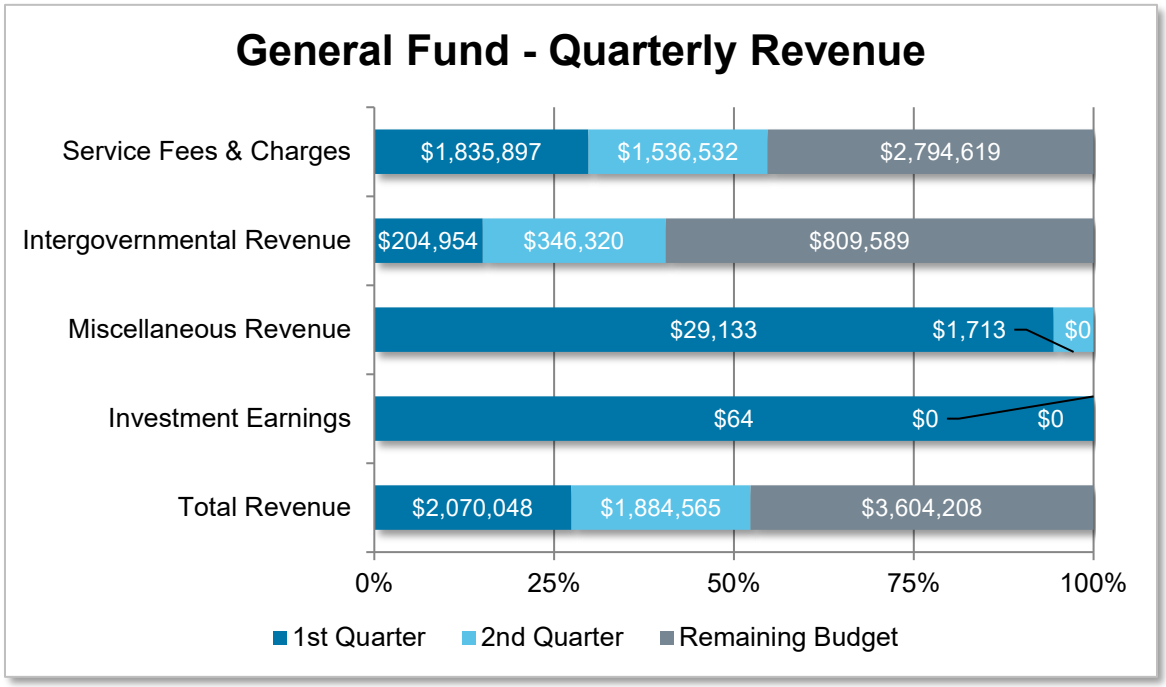
General Fund – Revenue Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **$7,538,152** for 2022, which is **1.4%** 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	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$2,693,729	$1,155,503	$2,058,921	$2,782,191	$3,849,232	$8,690,344
Current Year	$2,070,048	$1,884,565			$3,954,613	$7,538,152
**Current year total represents revised budget.*						

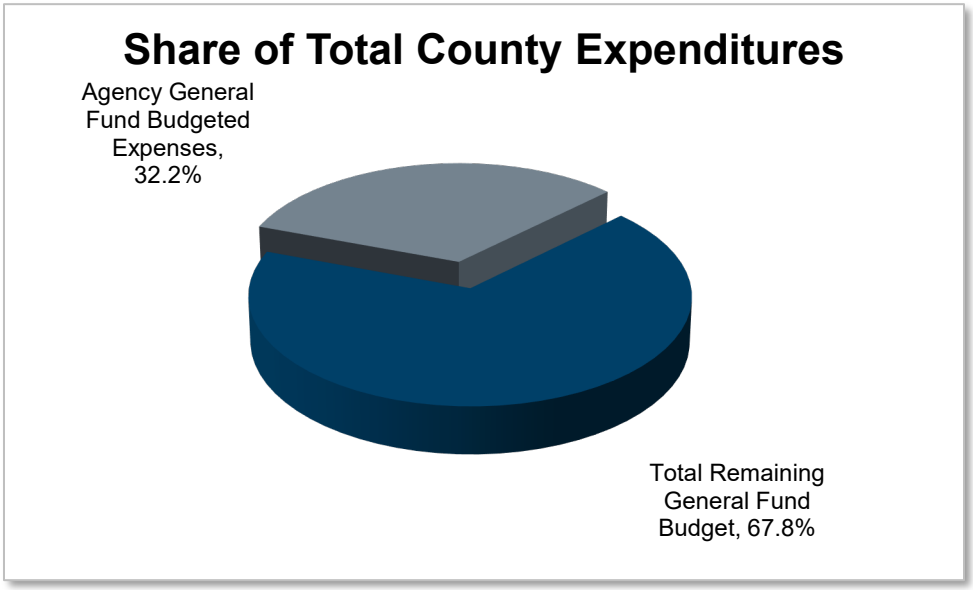
- Second quarter revenue of **$1,884,565** represents **25.0%** of the budgeted amount for the year. YTD revenue of **$3,954,613** represents **52.5%** of the budgeted amount for the year.

- Service Fees & Charges through the end of the 2nd quarter were $3,372,430 or 54.7% of the budgeted amount, which is $252,110 or 7.0% less than the prior year due to the timing of payments from the City of Columbus for the housing of prisoners.

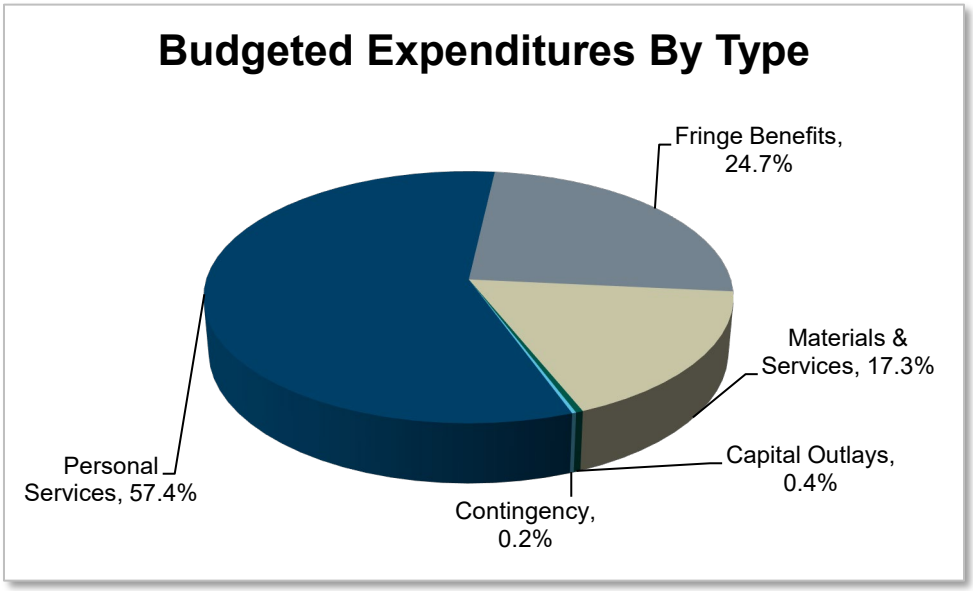
- Within Intergovernmental Revenue, the Sheriff's Office receives reimbursable grants associated with Federal and State task forces. The Sheriff's Office has been reimbursed $551,274 for these grants through the first half of the year.

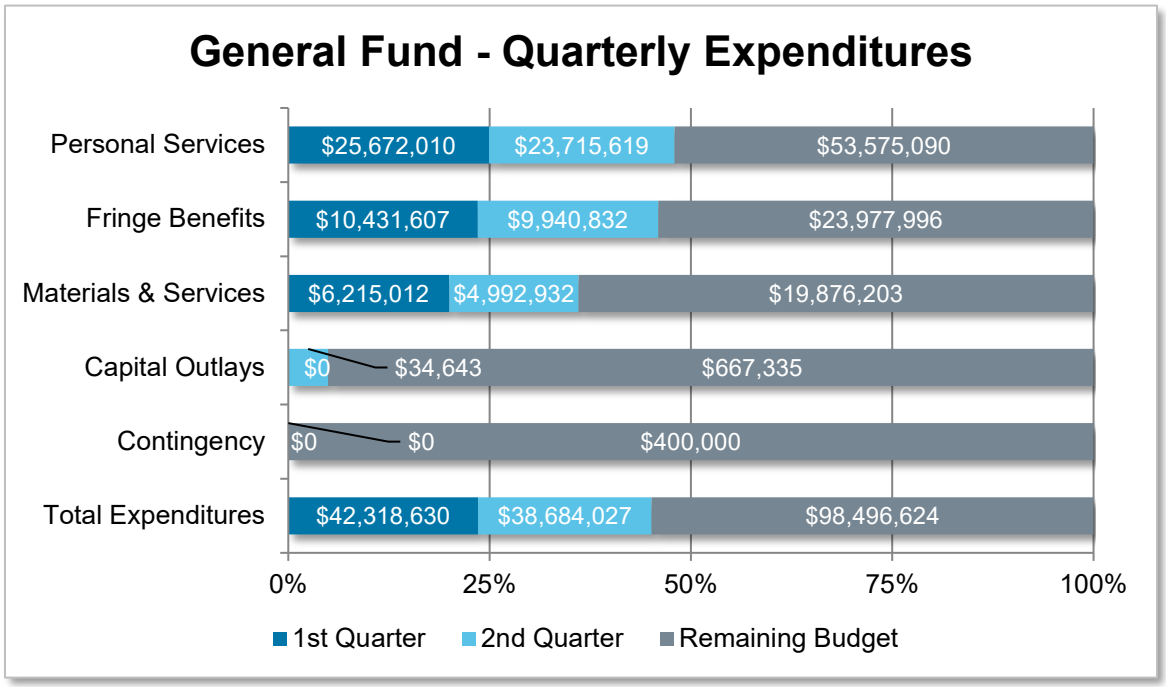
- Of the $30,845 collected within Miscellaneous Revenue through the end of the 2nd quarter, $22,527 or 73.0% was related to reimbursement revenue for the return of prisoners.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Sheriff's Office are estimated to be **$179,499,280** for 2022, which is **32.2%** of the total budgeted expenditures for the General Fund.





Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$40,185,395	$39,104,108	$45,030,298	$47,170,167	$79,289,503	$171,489,968
Current Year	$42,318,630	$38,684,027			$81,002,656	$179,499,280
**Current year total represents revised budget.*						

- Second quarter expenditures of **$38,684,027** represent **21.6%** of the budgeted amount for the year. YTD expenditures of **$81,002,656** represent **45.1%** of the budgeted amount for the year.

- Personal Services and Fringe Benefits expenditures increased $1,540,865 or 3.2% and $592,246 or 3.0% 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 $11,207,944 expended within Materials & Services through the end of the 2nd quarter, $6,525,950 or 58.2% was related to medical consultants, $1,174,957 or 10.5% was related to food items for consumption, and $481,572 or 4.3% was related to safety and security supplies.

- The Capital Outlays expenditures through the end of the 2nd quarter were $34,643, which is 4.9% of the budgeted amount. The remaining expenditures are expected to occur during the 4th 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
1st Quarter	$23,760,628	$25,672,010	108.0%
2nd Quarter	$23,760,628	$23,715,619	99.8%
3rd Quarter	$27,720,732		
4th Quarter	$27,720,732		
Total	**$102,962,720**	**$49,387,630**	**48.0%**

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount.

- Through the end of 2nd quarter, $2,741,762 was expended for leave payouts and $515,314 was expended for termination payouts. Year-to-date Personal Services expenditures less these payouts reflect 44.8% of the Personal Services budget.

- Personal Services expenditures through the end of 2nd quarter included $2,924,011 in overtime, which is 85.9% of the budgeted amount. Overtime cost increased 29.4% or $663,704 through the end of the 2nd 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.

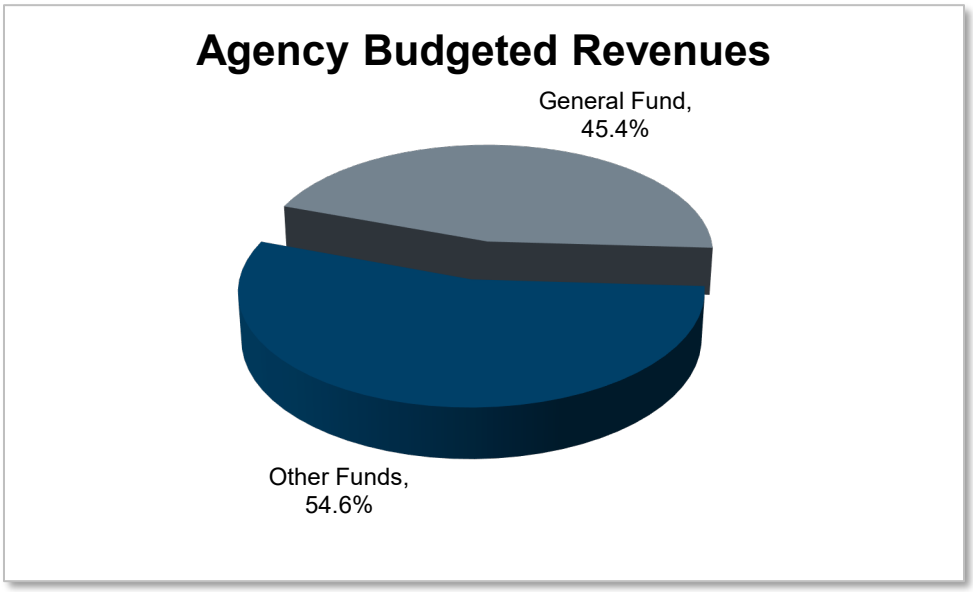
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0017-22	$354,155	Transfer from Reserves	Non-Bargaining Increase
0248-22	$138,926	Supplemental	Comprehensive Opioid Abuse Site-Based Grant
0320-22	$590,052	Transfer from Reserves	Equipment and Supplies for New Corrections Center
0458-22	$332,733	Supplemental	Violent Crime Reduction Grant

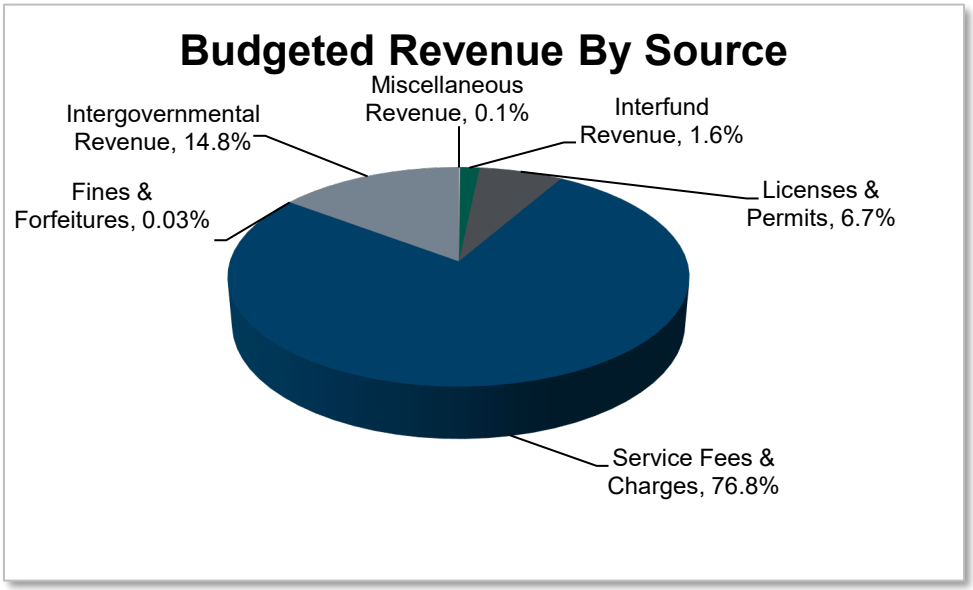
General Fund – Budget Corrective Items - Pending

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

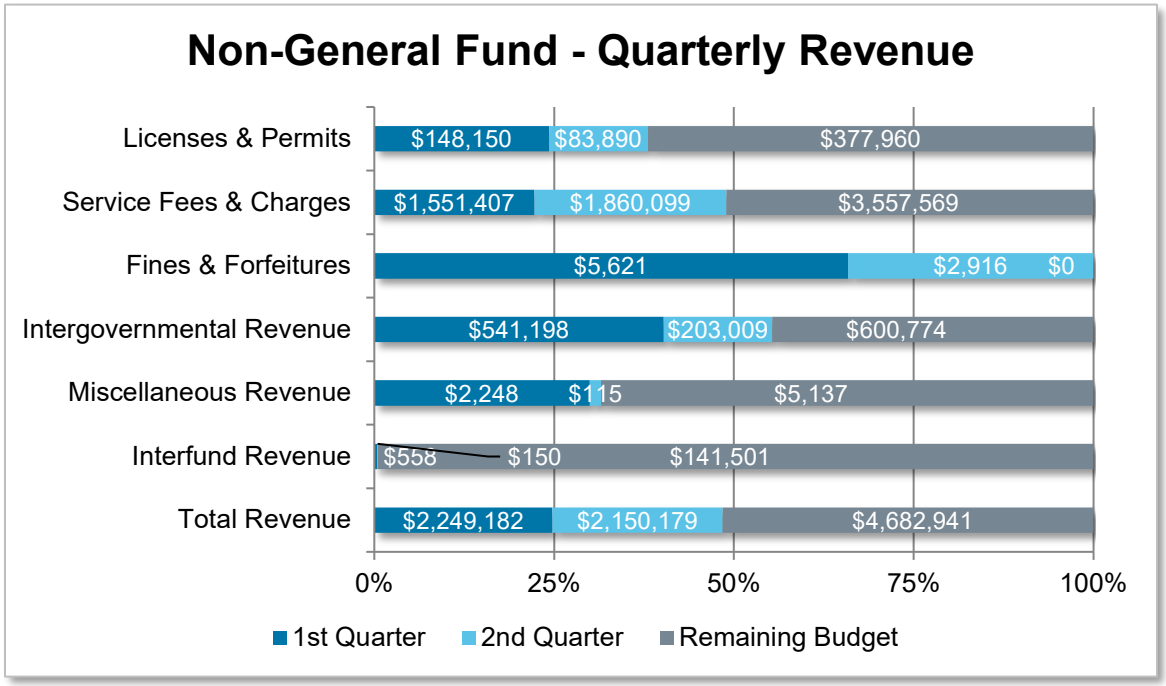
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **$9,076,765** for 2022, which is **54.6%** 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	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$2,451,628	$2,634,329	$2,378,268	$3,184,886	$5,085,957	$10,649,111
Current Year	$2,249,182	$2,150,179			$4,399,361	$9,076,765
**Current year total represents revised budget.*						

- Second quarter revenue of **$2,150,179** represents **23.7%** of the budgeted amount for the year. YTD revenue of **$4,399,361** represents **48.5%** of the budgeted amount for the year.

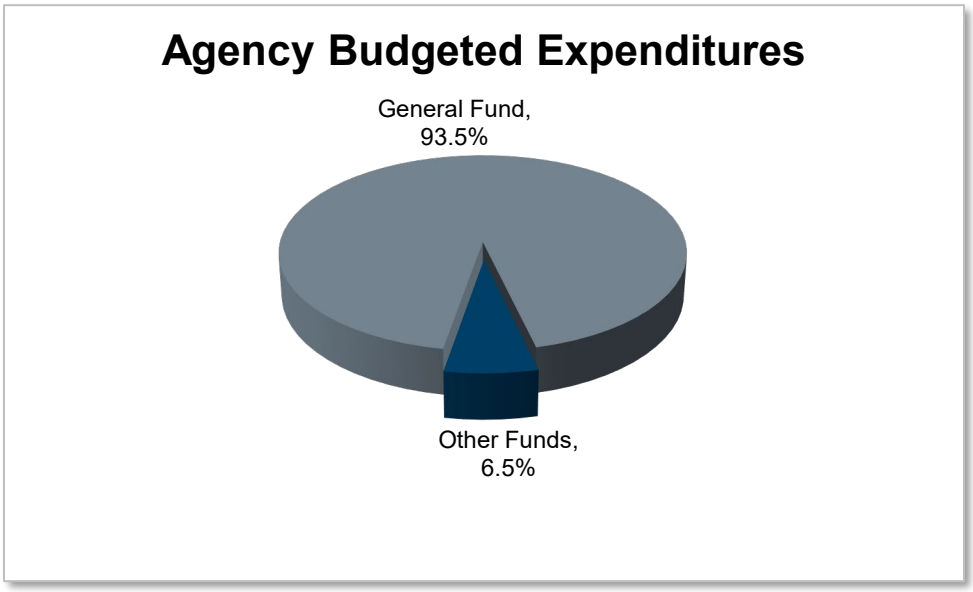
- Licenses & Permits decreased 25.3% or $78,482 over the same period in 2021 due to a decrease in the number of concealed carry permits being processed in the first three months of 2022.

- Service Fees & Charges decreased 23.8% or $1,067,199 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.

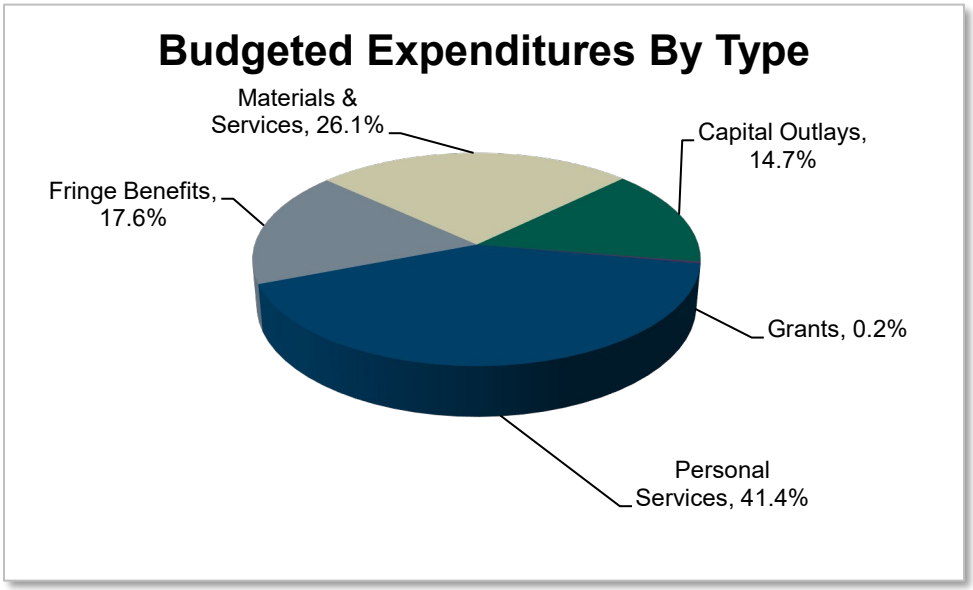
- Intergovernmental Revenue increased 277.5% or $547,062 over the same period in 2021, which is primarily due to asset seizures and forfeitures into the Sheriff's Law Enforcement Trust Fund-Treasury.

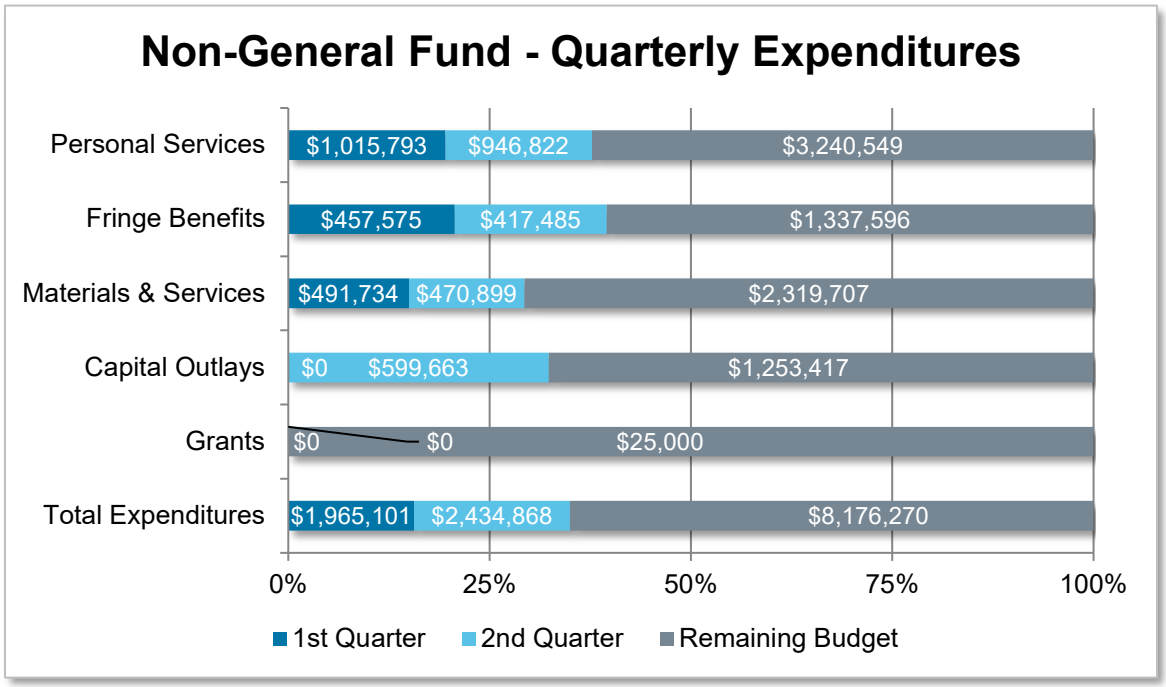
- Interfund Revenue reflects the one-time cash match for the VAWA grant that will be received in the 3rd quarter and the reimbursement paid from the General Fund for overtime related to the Internet Crimes Against Children Task Force and the Civilian Response to Active Shooter Event training.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **$12,576,240** for 2022, which is **6.6%** of the total budgeted expenditures for the Sheriff's Office.





Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$2,100,118	$2,452,466	$2,280,388	$2,382,644	$4,552,584	$9,215,616
Current Year	$1,965,101	$2,434,868			$4,399,970	$12,576,240
**Current year total represents revised budget.*						

- Second quarter expenditures of **$2,434,868** represent **19.4%** of the budgeted amount for the year. YTD expenditures of **$4,399,970** represent **35.0%** of the budgeted amount for the year.

- Personal Services and Fringe Benefits expenditures decreased $209,413 or 9.6% and $54,964 or 5.9% from their respective amounts in the prior year. The decreases in Personal Services and Fringe Benefits are primarily due to vacant positions in the Rotary Fund.

- Of the $962,633 expended within Materials & Services through the 2nd quarter, $635,589 or 66.0% was made within the Commissary Fund (Fund 2057).

- Of the $599,663 expended within Capital Outlays through the 2nd quarter, $137,725 is attributed to IT cloud licenses for body-worn cameras and $443,642 for building and design expenditures for the new radio room.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1st Quarter	$1,200,730	$1,015,793	84.6%
2nd Quarter	$1,200,730	$946,822	78.9%
3rd Quarter	$1,400,852		
4th Quarter	$1,400,852		
Total	**$5,203,164**	**$1,962,615**	**37.7%**

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. The variance in Personal Services is primarily due to 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
0468-22	$271,752	Supplemental	Computer Aided Dispatch (CAD) System Replacement

Non-General Fund – Budget Corrective Items - Pending

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