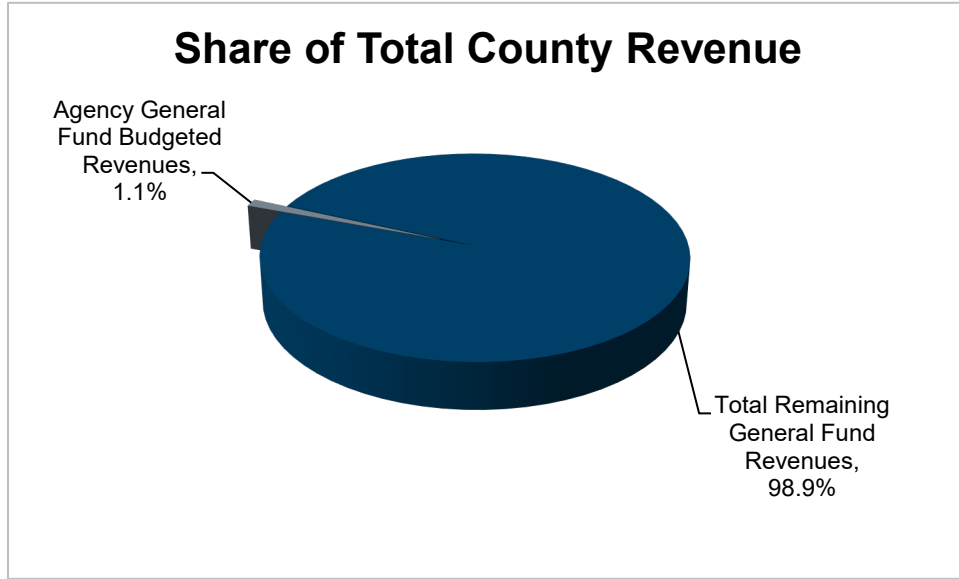
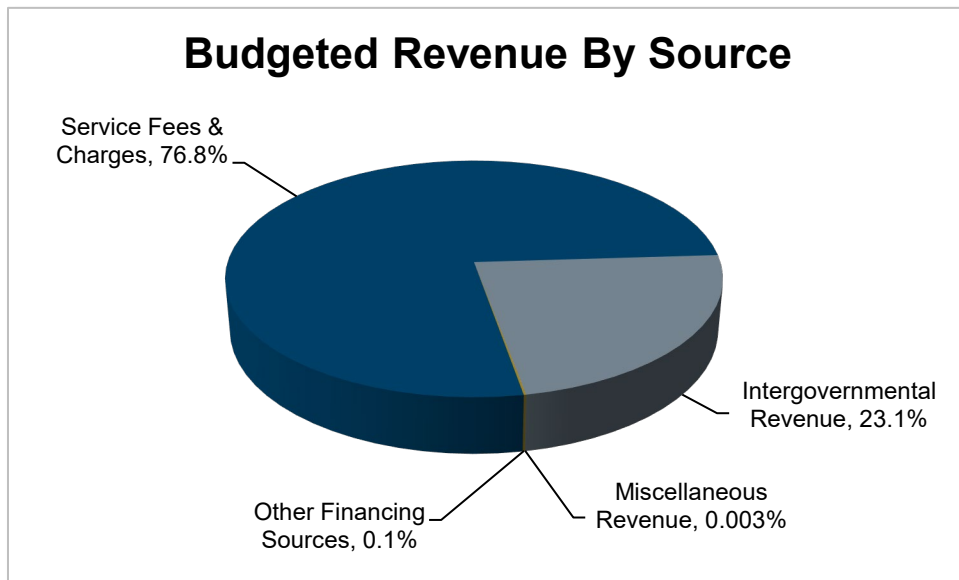


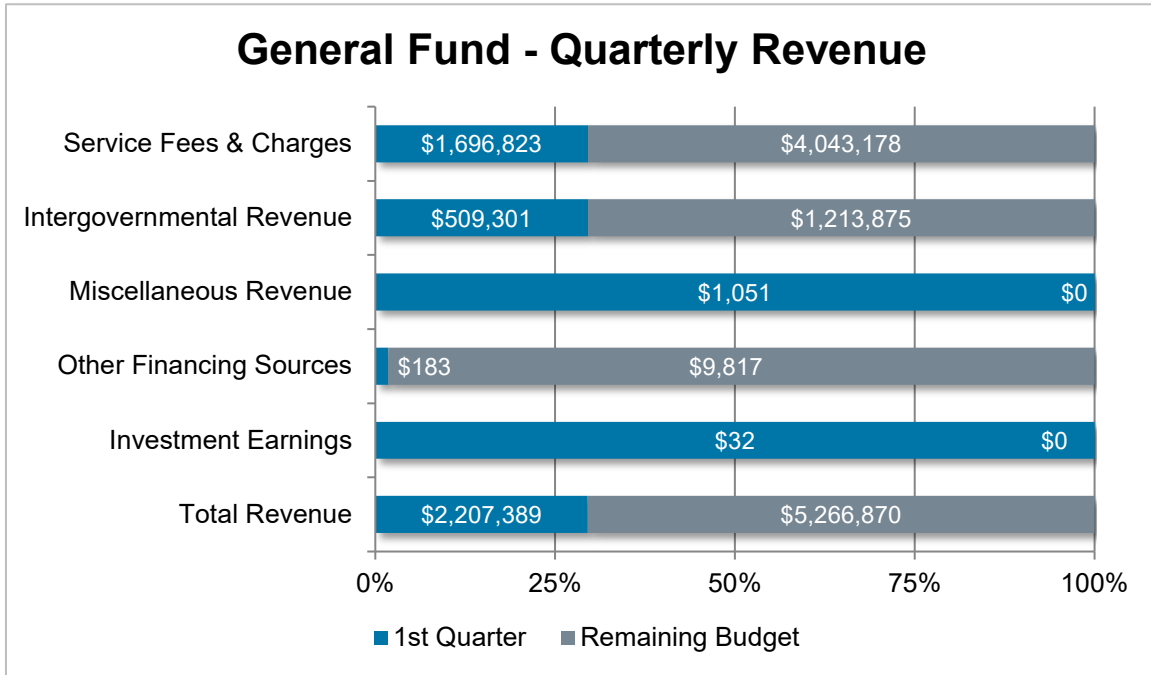
General Fund – Revenue Analysis



- The General Fund revenue for the Sheriff's Office is estimated to be **\$7,473,417** for 2024, which is **1.1%** 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	\$1,639,729	\$1,480,679	\$1,772,658	\$2,055,973	\$1,639,729	\$6,949,039
Current Year	\$2,207,389				\$2,207,389	\$7,473,417

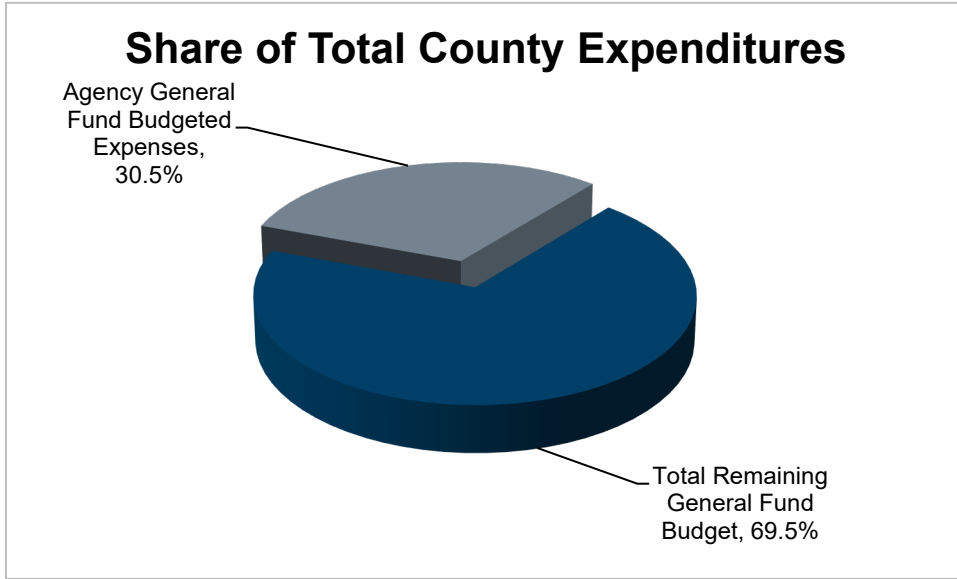
*Current year total represents revised budget.

- YTD revenue of **\$2,207,389** represents **29.5%** of the budgeted amount for the year. The change from the prior year is primarily due to the timing of payments from the City of Columbus for the housing of prisoners, State Reimbursements related to the Psychotropic Drug Reimbursement Program, and Federal Grants related to the Central Ohio Violence Eradication Response Team.

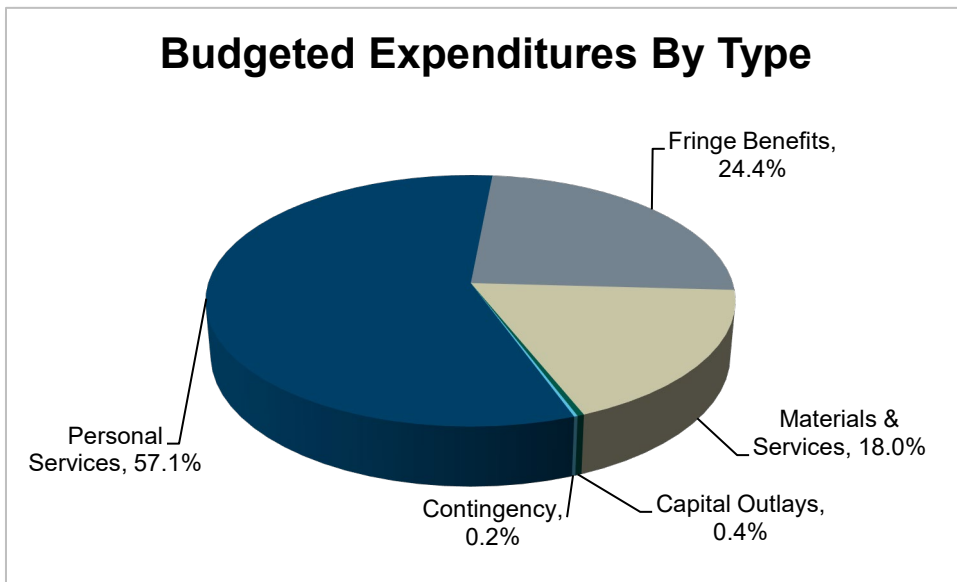
General Fund – Significant Revenue Sources

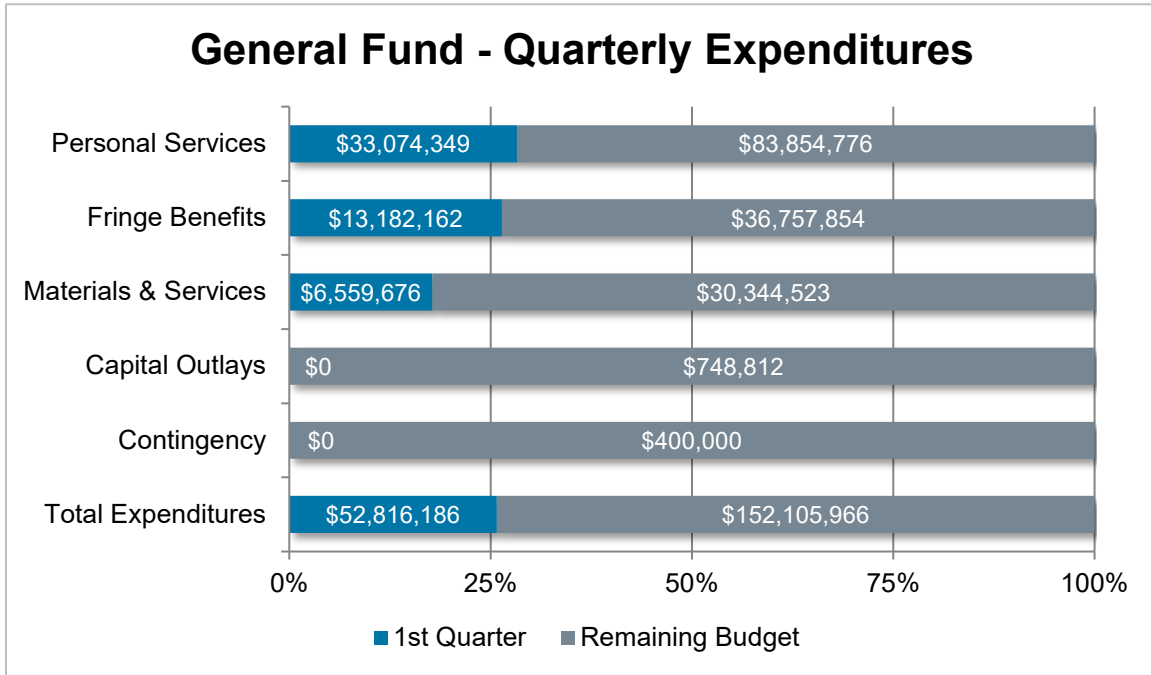
Description	Budget Category	YTD Amount	% of YTD Revenue
Housing of Prisoners	Service Fees & Charges	\$1,168,584	52.9%
Police Services Contracts	Service Fees & Charges	\$343,141	15.5%
Federal Grants	Intergovernmental	\$249,494	11.3%
State Reimbursements	Intergovernmental	\$234,088	10.6%
Poundage	Service Fees & Charges	\$104,869	4.8%

General Fund – Expenditure Analysis



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$204,922,152** for 2024, which is **30.5%** 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	\$51,714,404	\$52,023,989	\$49,047,407	\$56,538,859	\$51,714,404	\$209,324,659
Current Year	\$52,816,186				\$52,816,186	\$204,922,152

*Current year total represents revised budget.

- YTD expenditures of **\$52,816,186** represent **25.8%** of the budgeted amount for the year. The change from the prior year is primarily due to an increase in Personal Services and Fringe Benefits due to wage increases associated with the collective bargaining agreement and overtime.

General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Medical Consultants	Materials & Services	\$3,591,702	6.8%
Food Items for Consumption	Materials & Services	\$746,946	1.4%
IT Software Subscription and Services	Materials & Services	\$329,763	0.6%
Linens/Towels/Bedding	Materials & Services	\$186,639	0.4%
Professional Services	Materials & Services	\$178,612	0.3%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$26,983,644	\$33,074,349	122.6%
2 nd Quarter	\$31,480,918		
3 rd Quarter	\$26,983,644		
4 th Quarter	\$31,480,918		
Total	\$116,929,125	\$33,074,349	28.3%

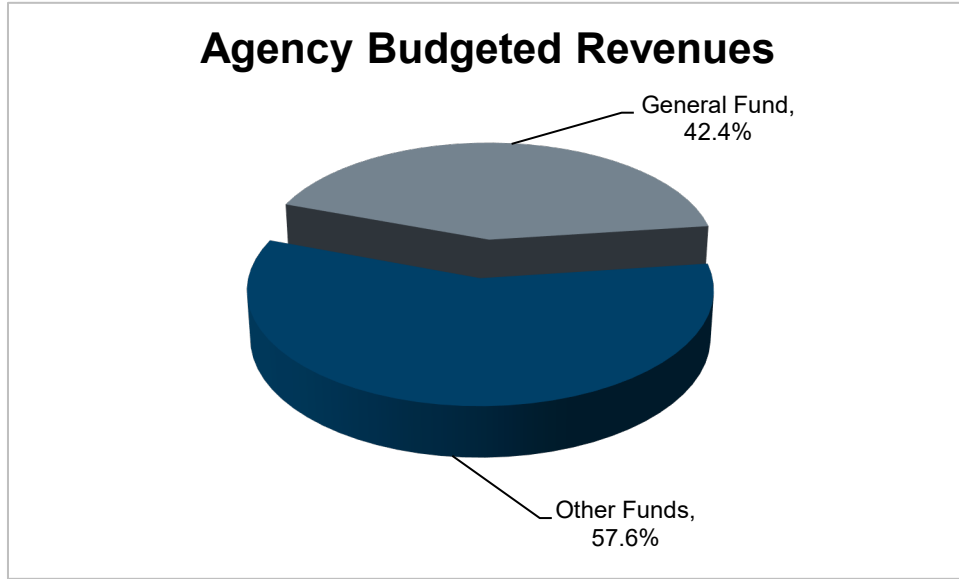
- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount.
- During the 1st quarter, \$2,637,745 was expended for leave payouts, and \$83,863 was expended for termination payouts. Year-to-date Personal Services expenditures less these payouts reflect 26.0% of the Personal Services budget.
- Personal Services expenditures in the 1st quarter included \$3,767,724 in overtime, which is 51.4% of the budgeted amount. Overtime cost increased 83.9% or \$1,719,317 in the 1st quarter of 2024 from the same period in 2023.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$25,703,964	77.7%
Termination Payouts	\$83,863	0.3%
Overtime	\$3,767,724	11.4%
Other Personal Services	\$3,518,798	10.6%

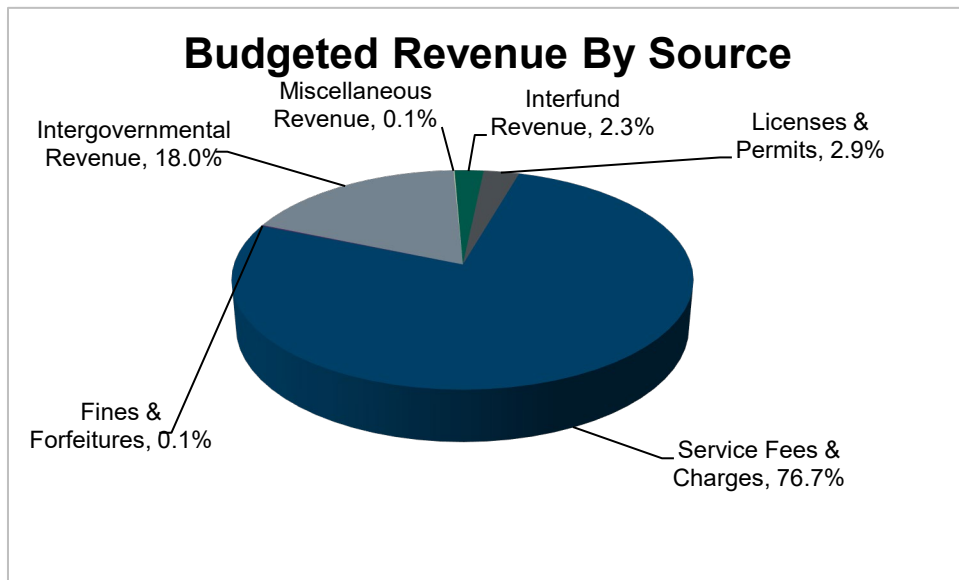
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$371,100	Transfer from Reserves	Non-Bargaining Increase
0063-24	\$189,108	Supplemental	Carryover of Prior Year Expenditures

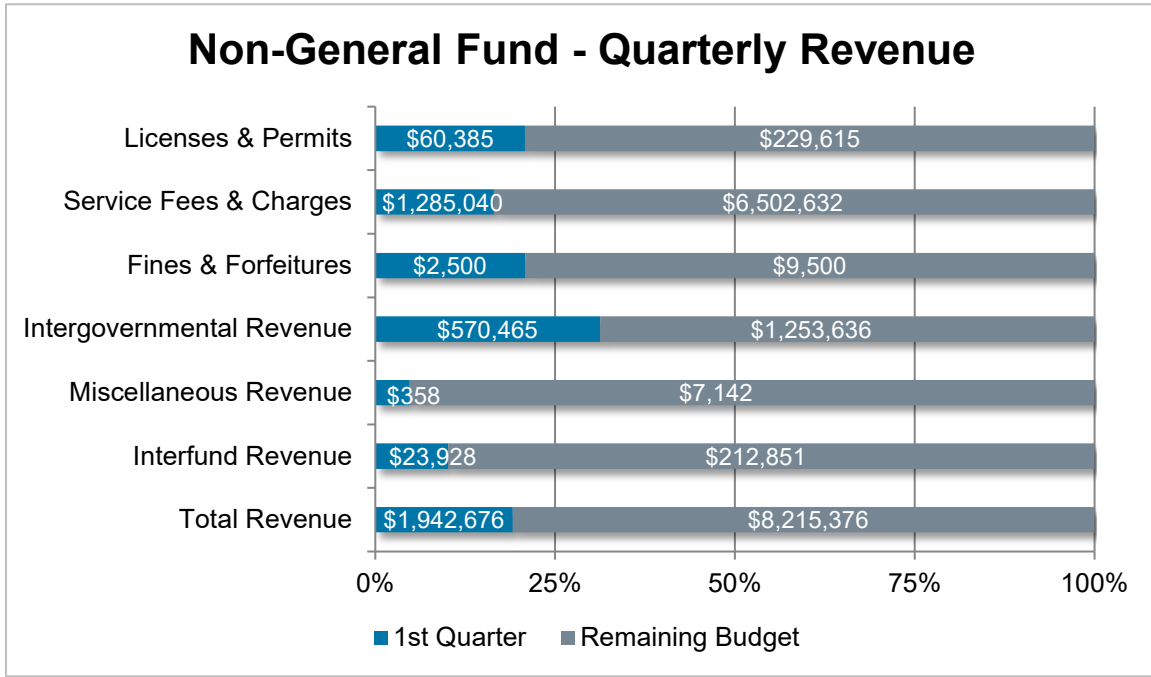
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$10,158,052** for 2024, which is **57.6%** 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	\$1,976,556	\$2,643,016	\$2,101,720	\$3,802,974	\$1,976,556	\$10,524,266
Current Year	\$1,942,676				\$1,942,676	\$10,158,052

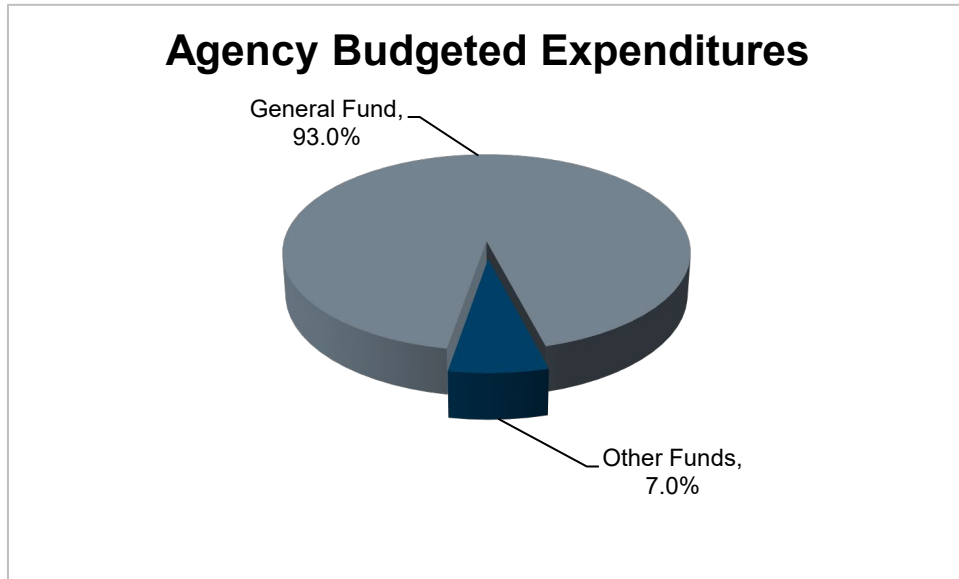
*Current year total represents revised budget.

- YTD revenue of **\$1,942,676** represents **19.1%** of the budgeted amount for the year. Revenue is lower than anticipated due to the timing of payments for Police Services Contracts.

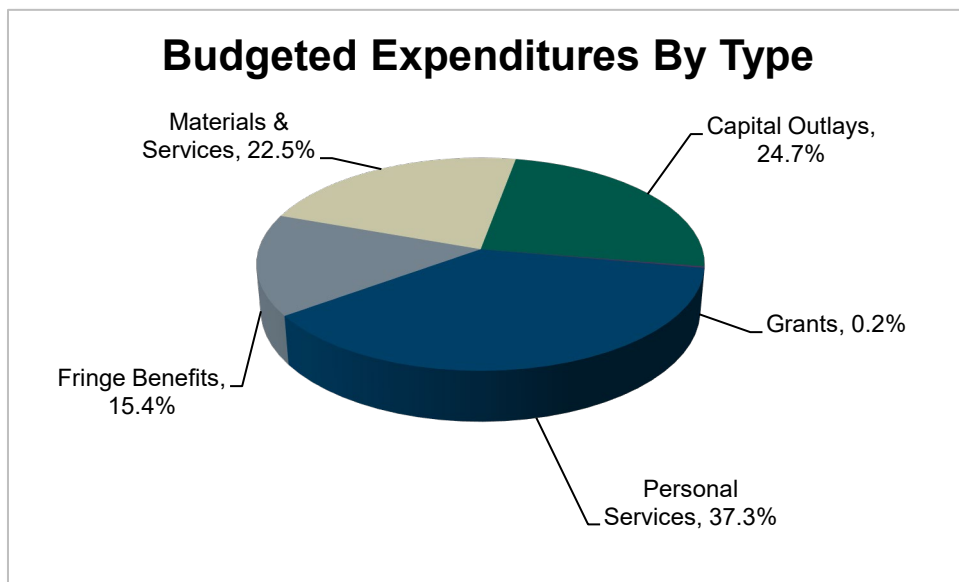
Non-General Fund – Significant Revenue Sources

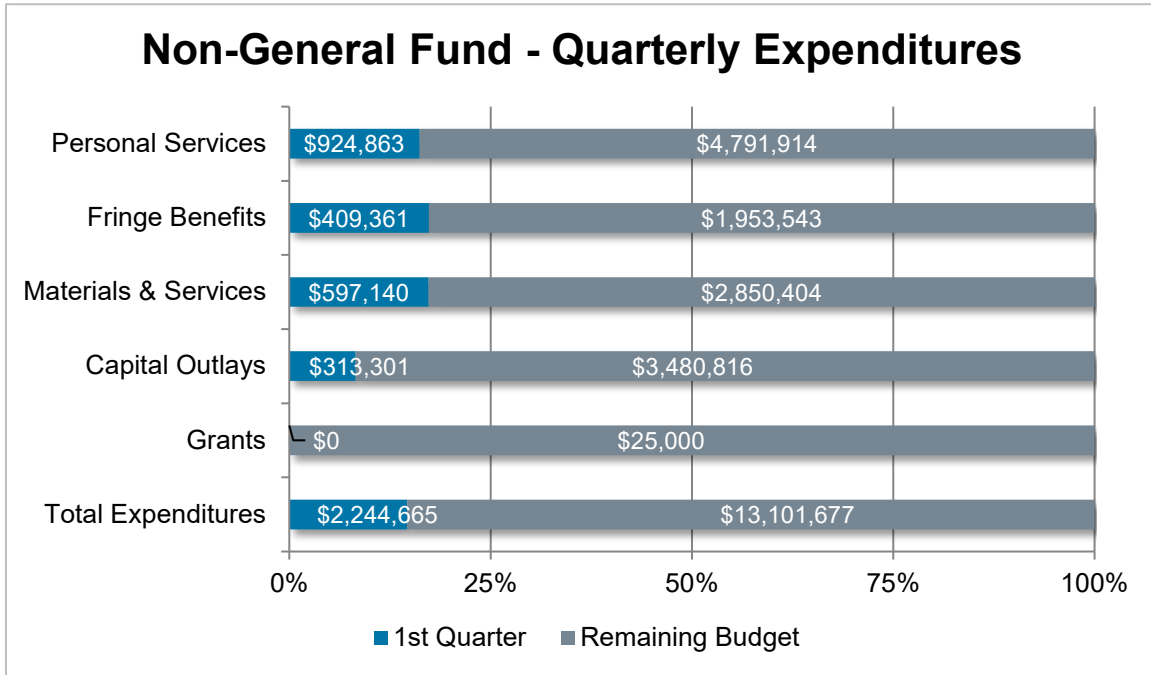
Description	Budget Category	YTD Amount	% of YTD Revenue
Police Services Contracts	Service Fees & Charges	\$728,226	37.5%
General Sales Income	Service Fees & Charges	\$478,204	24.6%
State Reimbursements	Intergovernmental	\$459,740	23.7%
Dispatching Contracts	Service Fees & Charges	\$78,545	4.0%
Licenses	Licenses & Permits	\$60,385	3.1%

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$15,346,342** for 2024, which is **7.0%** 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	\$3,194,373	\$2,850,635	\$2,323,123	\$2,468,563	\$3,194,373	\$10,836,694
Current Year	\$2,244,665				\$2,244,665	\$15,346,342

**Current year total represents revised budget.*

- YTD expenditures of **\$2,244,665** represent **14.6%** of the budgeted amount for the year. The decrease from the prior year is primarily due to the retroactive pay that was received in 1st quarter of 2023 associated with the new collective bargaining agreement.

Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Automobiles	Capital Outlays	\$290,323	12.9%
Food Items for Consumption	Materials & Services	\$247,154	11.0%
Cost Allocation Plan	Materials & Services	\$96,989	4.3%
Professional Services	Materials & Services	\$43,491	1.9%
Client & Inmate Aids	Materials & Services	\$36,834	1.6%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,319,256	\$924,863	70.1%
2 nd Quarter	\$1,539,132		
3 rd Quarter	\$1,319,256		
4 th Quarter	\$1,539,132		
Total	\$5,716,777	\$924,863	16.2%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services is primarily due to vacancies in the Rotary and Commissary Funds.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$802,283	86.7%
Termination Payouts	\$0	0.0%
Overtime	\$74,759	8.1%
Other Personal Services	\$47,821	5.2%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$11,346	Supplemental	Non-Bargaining Increase
0063-24	\$2,190,358	Supplemental	Carryover of Prior Year Expenditures