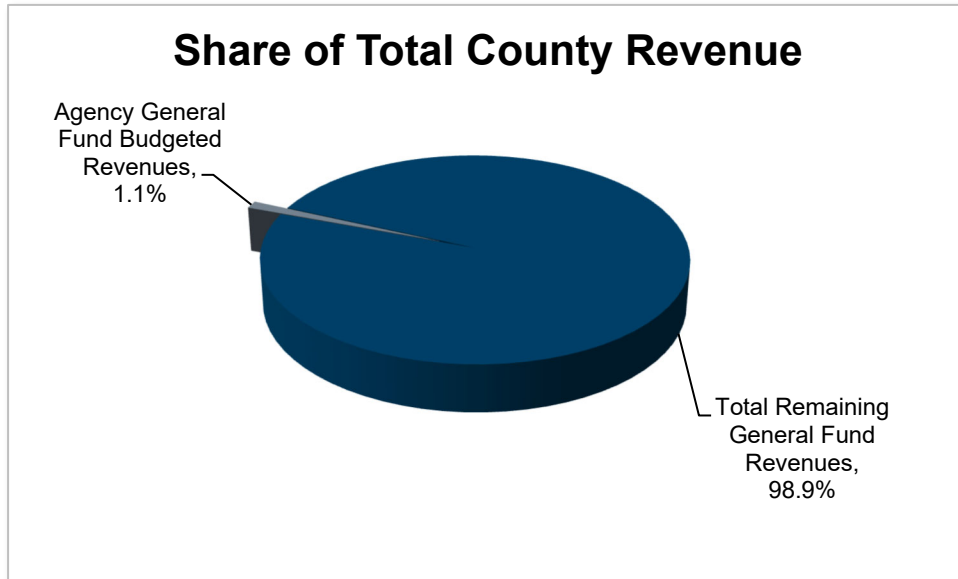
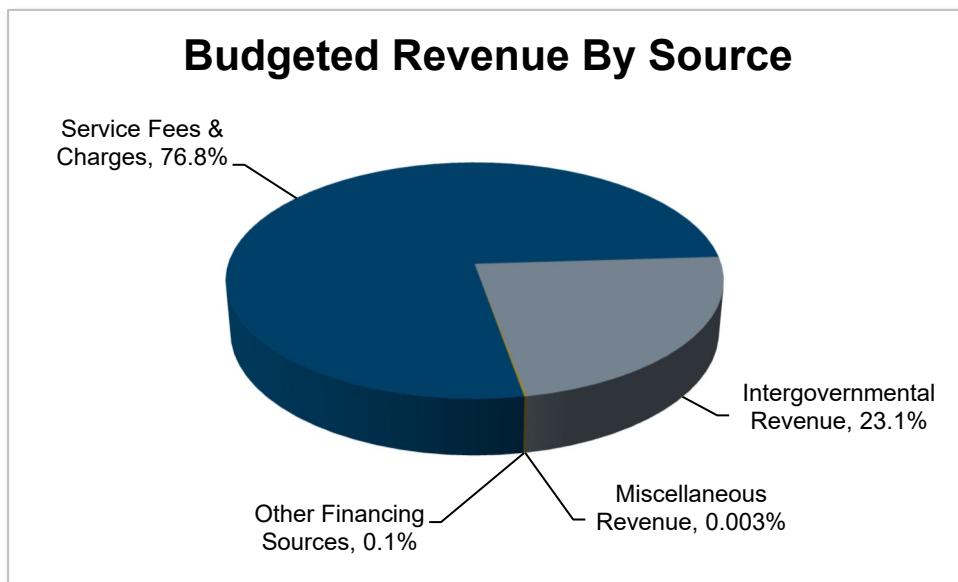


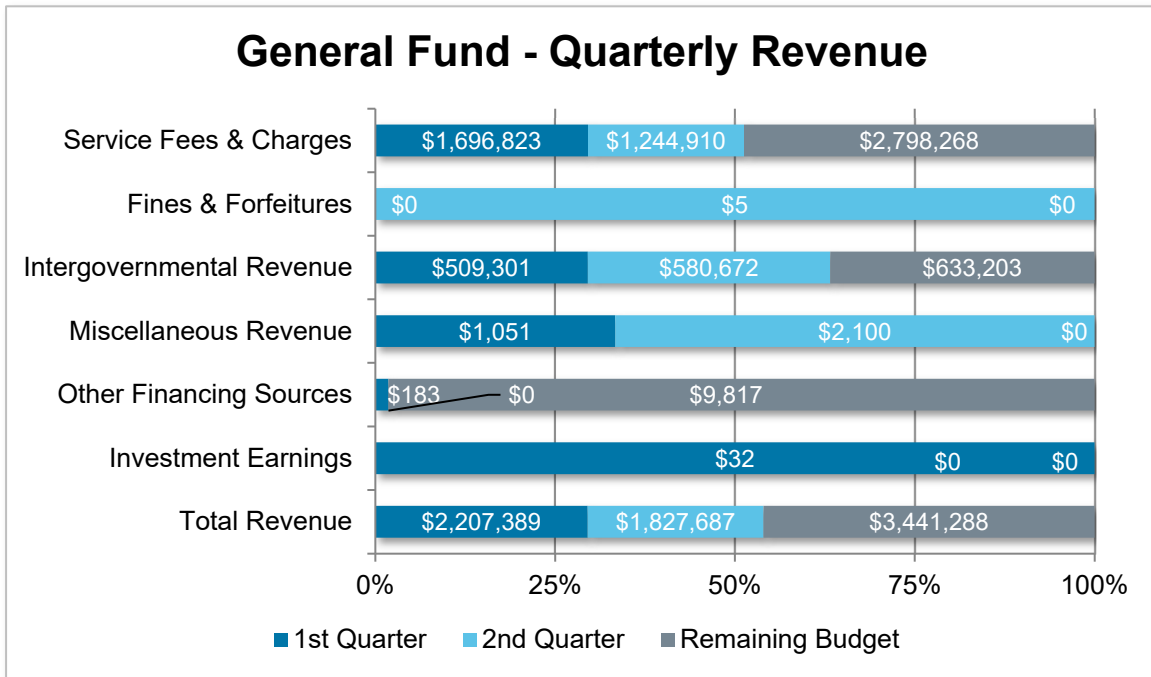
General Fund – Revenue Analysis



- 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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,639,729	\$1,480,679	\$1,772,658	\$2,055,973	\$3,120,408	\$6,949,039
Current Year	\$2,207,389	\$1,827,687			\$4,035,076	\$7,473,417

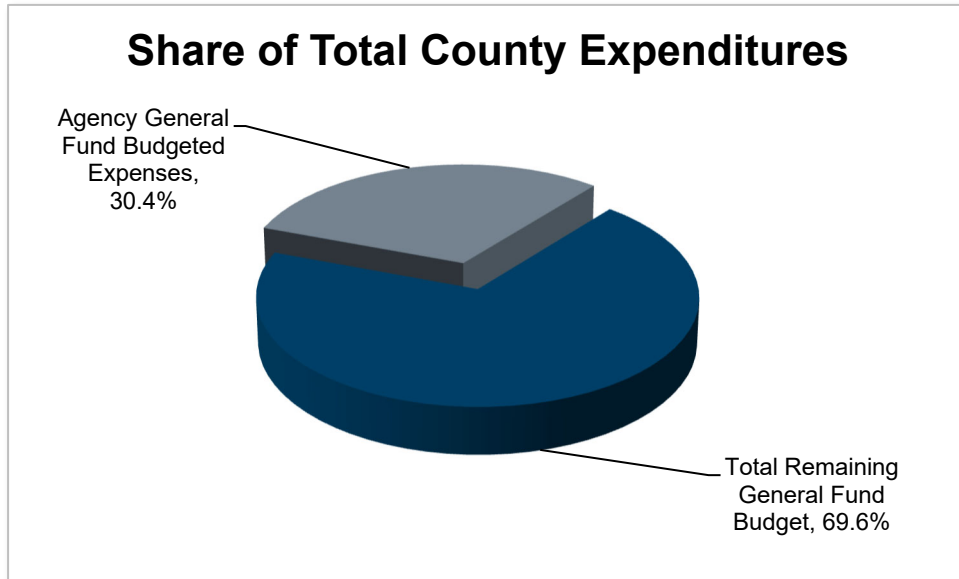
\*Current year total represents revised budget.

- YTD revenue of **\$4,035,076** represents **54.0%** 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.

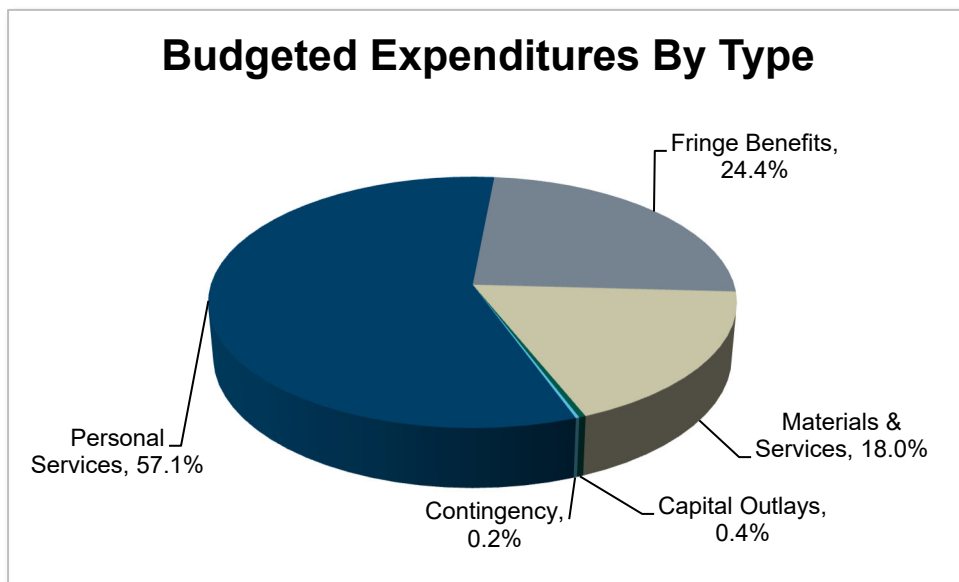
### General Fund – Significant Revenue Sources

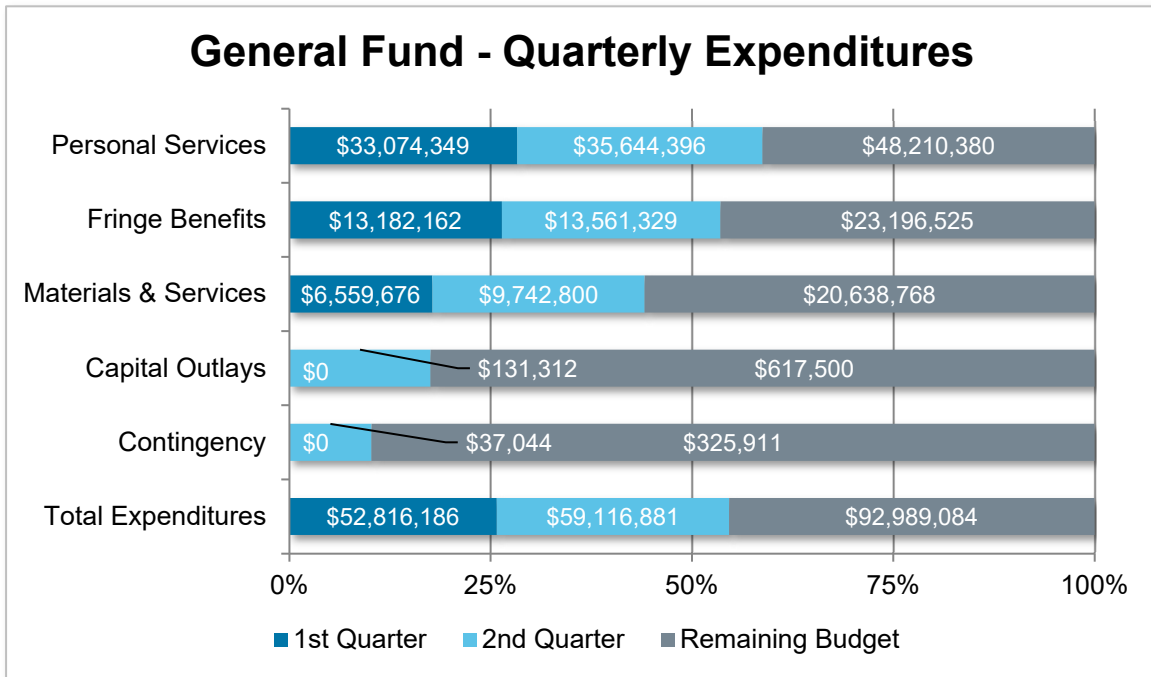
Description	Budget Category	YTD Amount	% of YTD Revenue
Housing of Prisoners	Service Fees & Charges	\$2,221,449	55.1%
State Reimbursements	Service Fees & Charges	\$585,938	14.5%
Federal Grants	Intergovernmental	\$428,342	10.6%
Police Services Contracts	Intergovernmental	\$349,191	8.7%
Poundage	Service Fees & Charges	\$199,961	5.0%

General Fund – Expenditure Analysis



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$204,922,152** for 2024, which is **30.4%** 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	\$51,714,404	\$52,023,989	\$49,047,407	\$56,538,859	\$103,738,393	\$209,324,659
Current Year	\$52,816,186	\$59,116,881			\$111,933,068	\$204,922,152

\*Current year total represents revised budget.

- YTD expenditures of **\$111,933,068** represent **54.6%** 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	\$10,850,304	9.7%
Food Items for Consumption	Materials & Services	\$1,461,308	1.3%
IT Software Subscr. & Svcs.	Materials & Services	\$574,981	0.5%
Professional Services	Materials & Services	\$332,085	0.3%
Safety & Security Equipment	Materials & Services	\$275,450	0.2%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$26,983,644	\$33,074,349	122.6%
2 <sup>nd</sup> Quarter	\$31,480,918	\$35,644,396	113.2%
3 <sup>rd</sup> Quarter	\$26,983,644		
4 <sup>th</sup> Quarter	\$31,480,918		
<b>Total</b>	<b>\$116,929,125</b>	<b>\$68,718,745</b>	<b>58.8%</b>

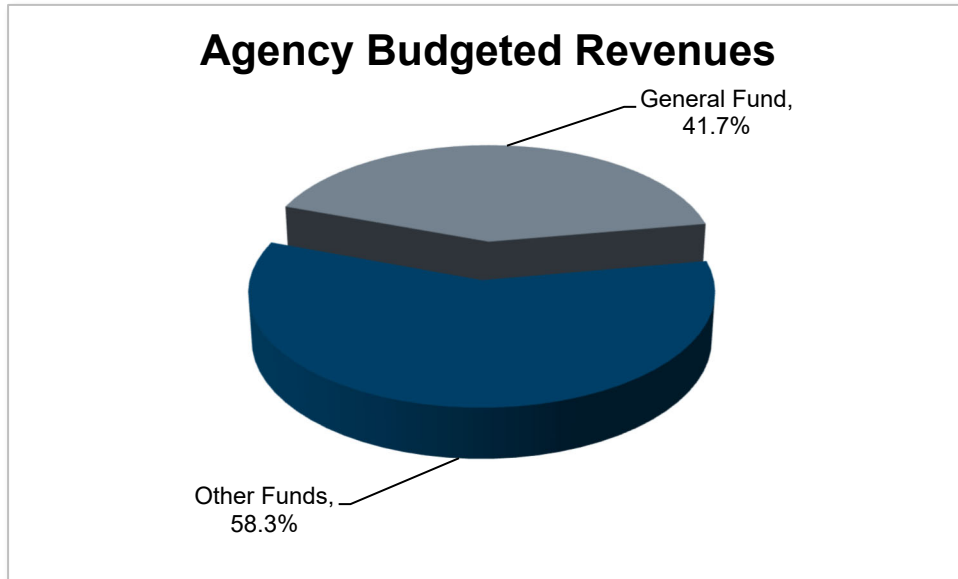
- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance is due to leave payouts, termination payouts and higher than anticipated overtime. Overtime cost through the first half of the year is \$2,829,926 or 58.1% higher through the same period in 2023.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$56,204,663	81.8%
Termination Payouts	\$209,236	0.3%
Overtime	\$7,697,653	11.2%
Leave Payouts	\$3,163,022	4.6%
Other Personal Services	\$1,444,171	2.1%

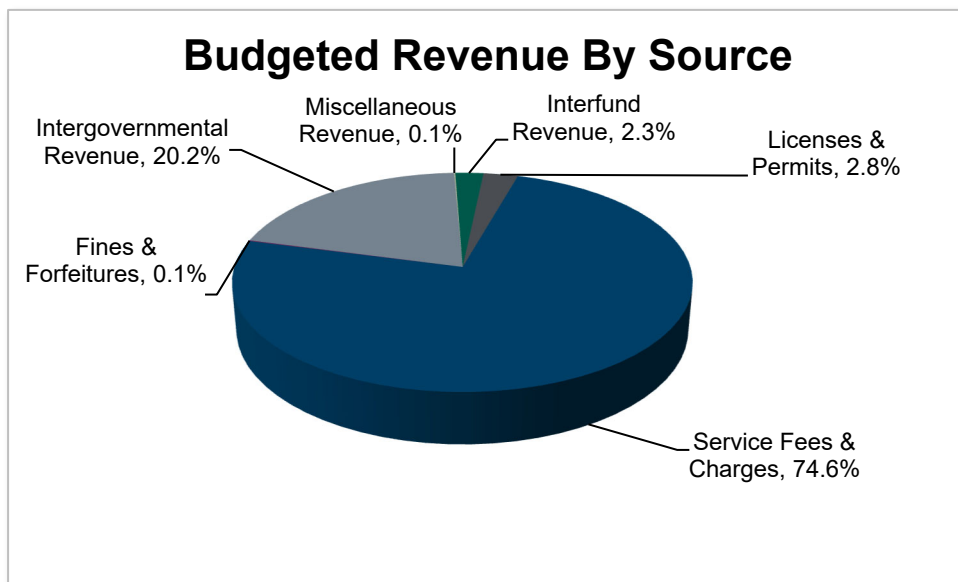
General Fund – Budget Corrective Items - Approved

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
0466-24	\$37,045	Transfer	Return of Prisoners

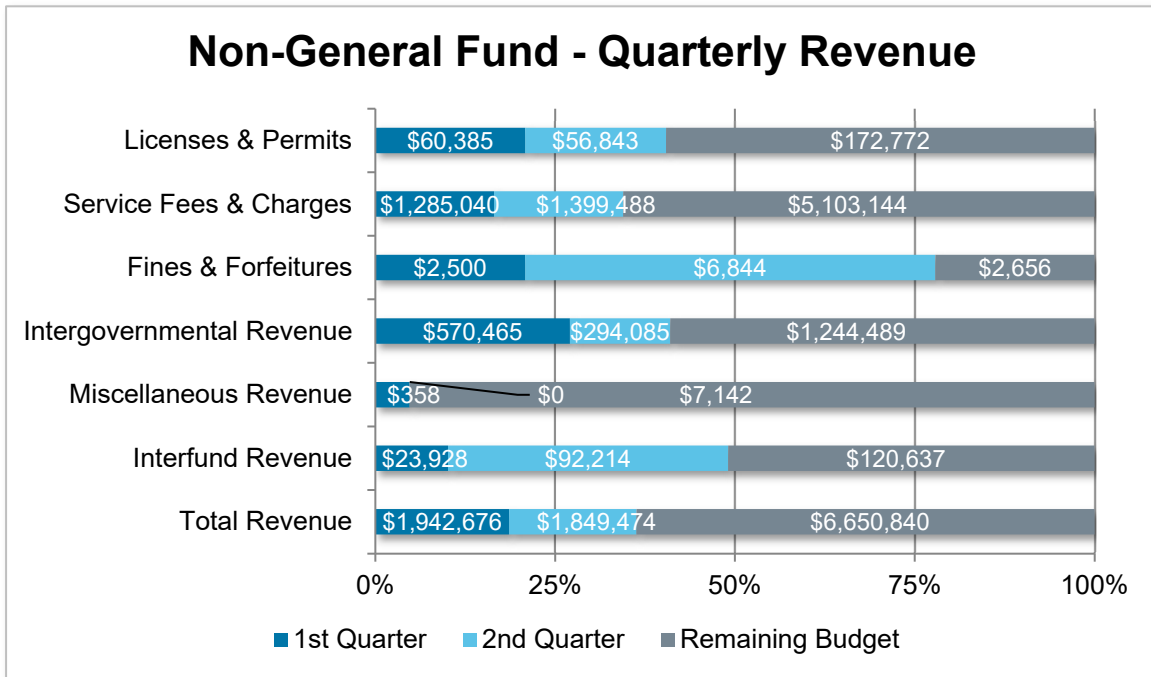
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$10,442,990** for 2024, which is **58.3%** 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	\$1,976,556	\$2,643,016	\$2,101,720	\$3,802,974	\$4,619,572	\$10,524,266
Current Year	\$1,942,676	\$1,849,474			\$3,792,150	\$10,442,990

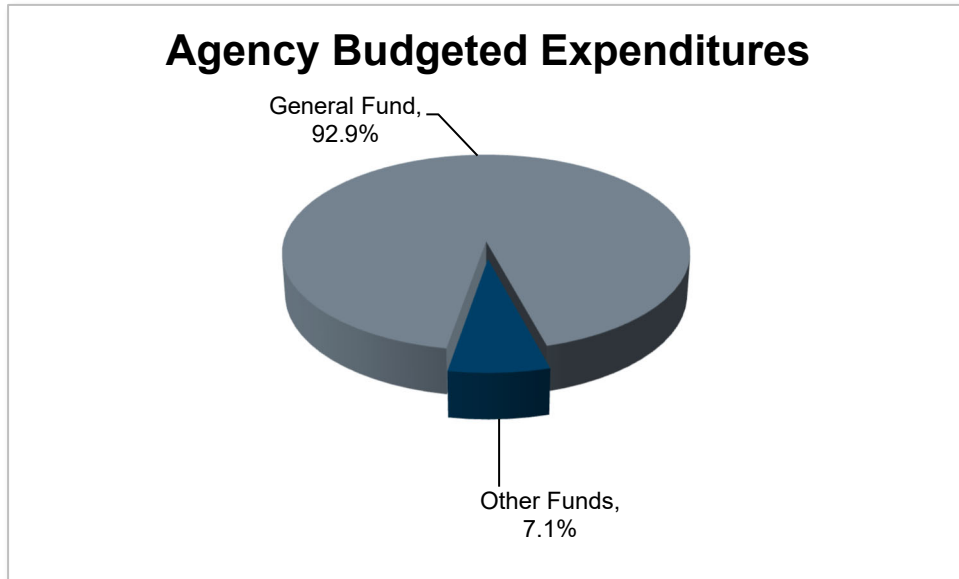
\*Current year total represents revised budget.

- YTD revenue of **\$3,792,150** represents **36.3%** of the budgeted amount for the year. Revenue is lower than anticipated due to the timing of payments for Police Services Contracts.

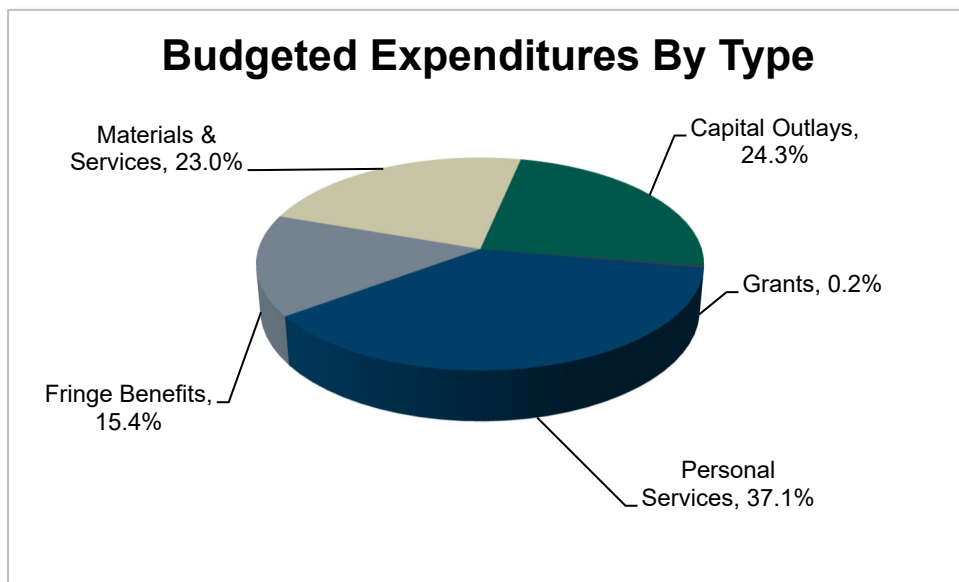
### Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Police Services Contracts	Service Fees & Charges	\$1,548,814	40.8%
General Sales Income	Service Fees & Charges	\$995,292	26.2%
State Reimbursements	Intergovernmental	\$460,125	12.1%
Asset Seizure Forfeiture	Intergovernmental	\$173,069	4.6%
Dispatching Contracts	Service Fees & Charges	\$140,162	3.7%

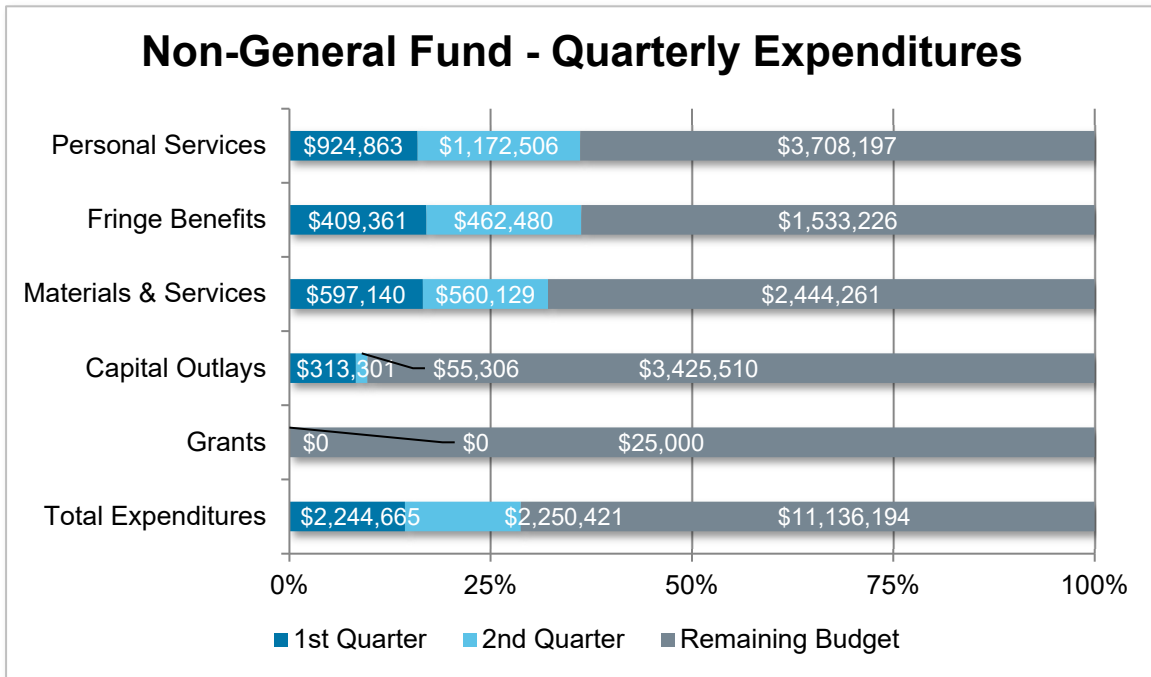
Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sheriff's Office are estimated to be **\$15,631,280** for 2024, which is **7.1%** 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	\$3,194,373	\$2,850,635	\$2,323,123	\$2,468,563	\$6,045,008	\$10,836,694
Current Year	\$2,244,665	\$2,250,421			\$4,495,086	\$15,631,280

\*Current year total represents revised budget.

- YTD expenditures of **\$4,495,086** represent **28.8%** of the budgeted amount for the year. The decrease from the prior year is primarily due to the retroactive pay that was paid out in the first half of 2023 associated with the new collective bargaining agreement and a decrease in personnel and fringe benefits due to vacancies.

### Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Food Items for Consumption	Materials & Services	\$464,102	10.3%
Automobiles	Capital Outlays	\$308,057	6.9%
Cost Allocation Plan	Materials & Services	\$96,989	2.2%
Educational & Rec. Equip.	Materials & Services	\$96,607	2.1%
Professional Services	Materials & Services	\$91,206	2.0%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,339,746	\$924,863	69.0%
2 <sup>nd</sup> Quarter	\$1,563,037	\$1,172,506	75.0%
3 <sup>rd</sup> Quarter	\$1,339,746		
4 <sup>th</sup> Quarter	\$1,563,037		
<b>Total</b>	<b>\$5,805,566</b>	<b>\$2,097,369</b>	<b>36.1%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance is due to higher than anticipated vacancies through the first half of the year in the Rotary and Commissary Funds.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$1,848,239	88.1%
Termination Payouts	\$0	0.0%
Overtime	\$183,412	8.7%
Leave Payouts	\$44,365	2.1%
Other Personal Services	\$21,353	1.0%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$11,346	Supplemental	Non-Bargaining Increase
0063-24	\$1,073,896	Supplemental	Carryover of Prior Year Expenditures
0309-24	\$140,438	Supplemental	2023 Edward Byrne Justice Assistance Grant
0465-24	\$144,500	Supplemental	IT Equipment for the Training Academy