

Statement of Expenditures and Preliminary Plan for Expenditures from the Clark County
General Fund for the Purpose of Supporting Criminal and Administrative Justice
Services

This statement and preliminary plan was prepared in compliance with Ohio Revised Code ("R.C.") Section 5739.021(G), in connection with a proposed 0.5% sales tax levy (the "Sales Tax Levy") to be levied for the purpose of financing the construction, operation, acquiring, equipping, or repairing of a detention facility (the "Project") within Clark County, Ohio (the "County"). The Sales Tax Levy will be placed before voters at the November 4, 2025 General Election.

Expenditures from the County's General Fund have historically been used to support a broad range of critical criminal and administrative justice services, including services that support functions within the Sheriff's Office, such as road patrol, criminal investigations, jail operations, court security, and administration.

For the 2023 preceding fiscal year, expenditures from the County's General Fund for criminal and administrative justice services included:

- Personnel & Fringe Expenses: in the amount of \$16,086,554. These expenditures include salaries, overtime, and benefits for the various operations of the Sheriff's Office listed above.
- Operating Expenses: in the amount of \$2,392,659. These expenditures include costs for vehicle maintenance, equipment, uniforms, supplies, training, and other operational needs.

For the 2024 preceding fiscal year, expenditures from the County's General Fund for criminal and administrative justice services included:

- Personnel & Fringe Expenses: in the amount of \$18,188,715.
- Operating Expenses: in the amount of \$2,509,662.

For the current 2025 fiscal year, as of July 18, 2025, expenditures from the County's General Fund for criminal and administrative justice services have included:

- Personnel & Fringe Expenses: in the amount of \$10,250,609.
- Operating Expenses: in the amount of \$1,612,341.

For the remainder of Fiscal Year 2025, the County expects to make additional expenditures from the County's General Fund for criminal and administrative justice services as follows:

- Personnel & Fringe Expenses: in the amount of \$8,370,028.
- Operating Expenses: in the amount of \$1,665,732.

Under the assumption that the proposed Sales Tax Levy will be approved by voters in November 2025, the County preliminarily plans to make the following expenditures from its General Fund for criminal and administrative justice services, over the succeeding two fiscal years:

Fiscal Year 2026

- Personnel & Fringe Expenses: in the amount of \$19,179,256.
- Operating Expenses: in the amount of \$2,040,515.

Fiscal Year 2027

- Personnel & Fringe Expenses: in the amount of \$19,754,633.
- Operating Expenses: in the amount of \$2,081,325.

Only inflationary increases from the General Fund for criminal and administrative justice services are projected for Fiscal Years 2026 and 2027.

If the Sales Tax Levy is successful, pursuant to R.C. Section 5739.021(E), the County will create a special fund into which revenues from the Sales Tax Levy will be deposited. Future expenditures from such special fund would include expenditures for criminal and administrative justice services, and expenditures associated with the Project, including costs for land acquisition and clean up, architectural services, and physical construction costs as follows:

Fiscal Year 2026

- Personnel & Fringe Expenses: in the amount of \$0.
- Operating Expenses: in the amount of \$0.
- The Project: in the amount of \$2,500,000.

Fiscal Year 2027

- Personnel & Fringe Expenses: in the amount of \$0.

- Operating Expenses: in the amount of \$0.
- The Project: in the amount of \$3,000,000.

In the event that the Sales Tax Levy does **not** pass, the County preliminarily plans to make the following expenditures from its General Fund for criminal and administrative justice services over the succeeding two fiscal years:

Fiscal Year 2026

- Personnel & Fringe Expenses: in the amount of \$19,179,256.
- Operating Expenses: in the amount of \$2,040,515.

Fiscal Year 2027

- Personnel & Fringe Expenses: in the amount of \$19,754,633.
- Operating Expenses: in the amount of \$2,081,325.

This statement has been prepared using the best information available to the County at this time.