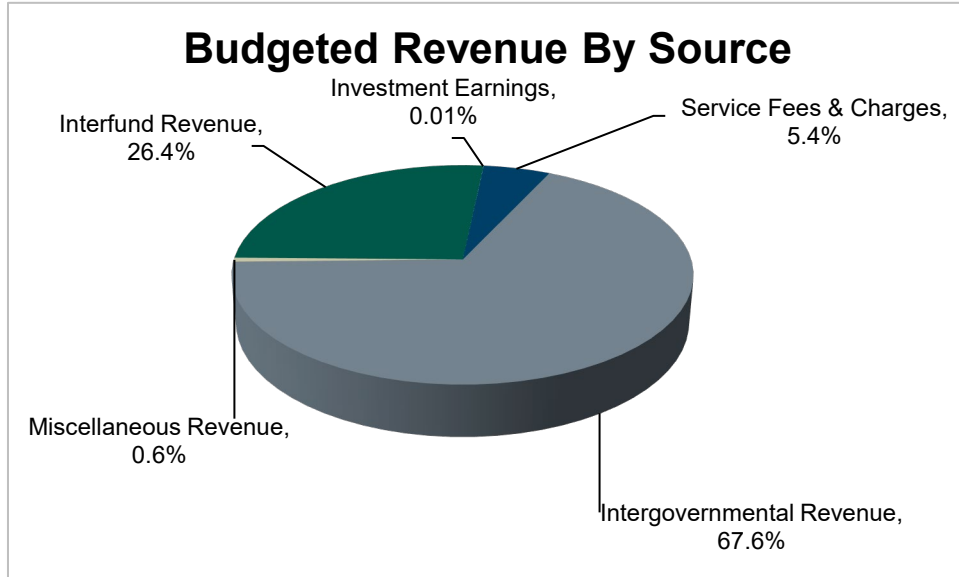
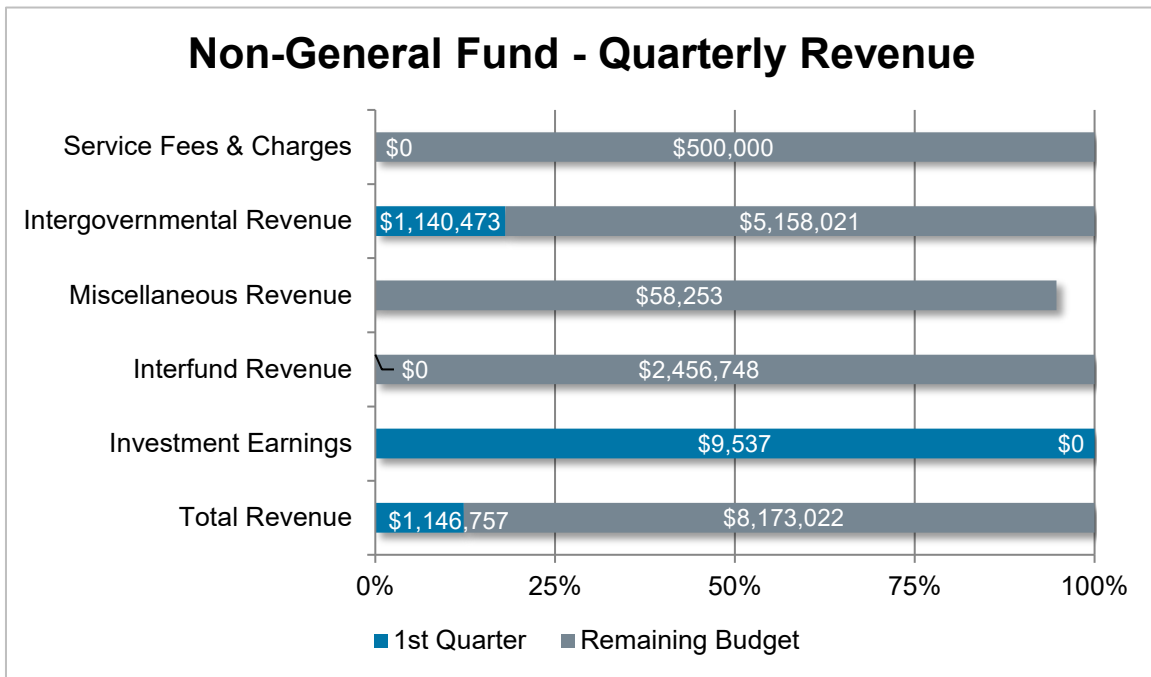


Non-General Fund – Revenue Analysis



- The non-general fund revenue for Justice Policy and Programs is estimated to be **\$9,310,967** for 2023.
- The main sources of non-general fund revenue for Justice Policy and Programs are:
 - Federal grants including Title II (Office of Juvenile Justice and Delinquency Prevention), JABG (Justice Assistance Block Grant), VAWA (Violence Against Women Act), Second Chance Act, and an operating subsidy from the General Fund in the Justice Programs Fund.
 - Federal grants and interest earnings on grant receipts in the Justice Assistance Grant (JAG) Fund.
 - Grants awarded from the Ohio Department of Rehabilitation and Correction Grant Program within the Targeted Community Alternatives to Prison (TCAP) Fund.

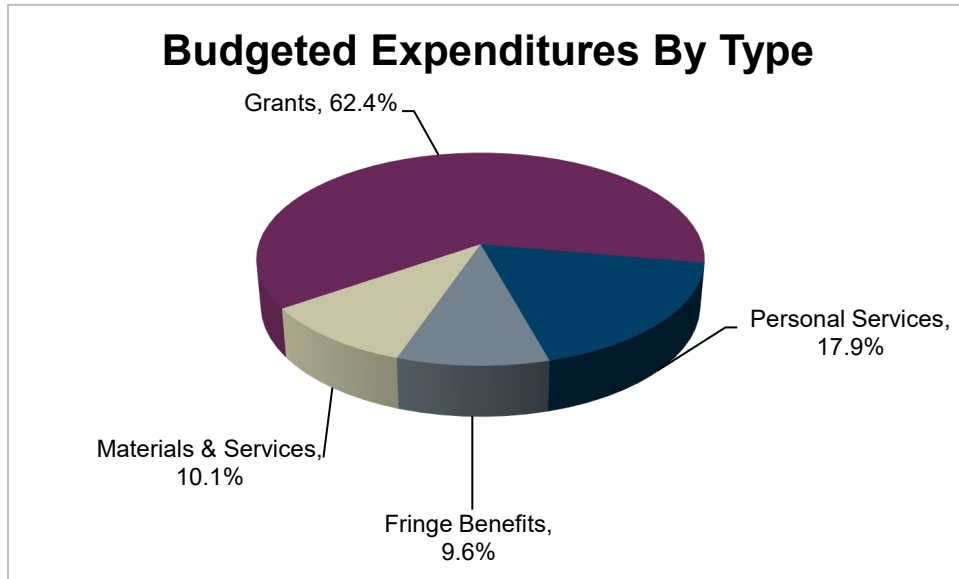


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,353,191	\$1,209,259	\$1,413,378	\$3,649,520	\$2,353,191	\$8,625,348
Current Year	\$1,146,757				\$1,146,757	\$9,310,967

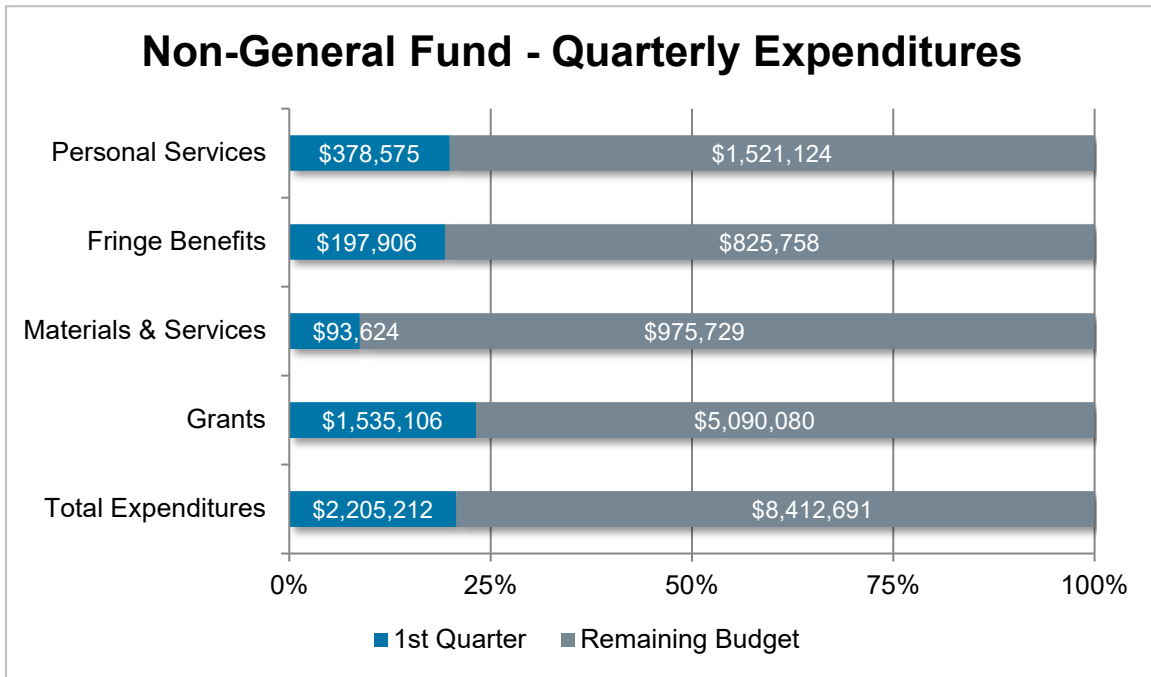
*Current year total represents revised budget.

- First quarter revenue of **\$1,146,757** represents **12.3%** of the budgeted amount for the year.
- Service Fees & Charges includes payments from the Domestic Court Juvenile Division for Guardians ad Litem services for custody, placement, and visitations provided by Court Appointed Special Advocates (CASA).
- Intergovernmental Revenue in the 1st quarter was \$1,140,473 or 18.1% of the budgeted amount. Of the amount received in the 1st quarter, \$532,690 or 46.5% was related to the JAG program, \$281,250 or 24.5% was associated with the TCAP program, \$147,888 or 13.0% was associated with various reentry initiative, \$87,509 or 7.6% was associated with reimbursement payments from the Coronavirus Local Fiscal Recovery Fund, and \$49,926 or 4.4% was associated with the VAWA program.
- Interfund Revenue pertains to the operating subsidy that is provided to the Justice Program Fund from the General Fund. Due to the carryover cash balance, the operating subsidy won't be required until later in the year.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Justice Policy and Programs are estimated to be **\$10,617,902** for 2023.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,336,724	\$1,524,102	\$2,481,221	\$1,794,235	\$2,336,724	\$8,136,282
Current Year	\$2,205,212				\$2,205,212	\$10,617,902

**Current year total represents revised budget.*

- First quarter expenditures of **\$2,205,212** represent **20.8%** of the budgeted amount for the year.
- Materials & Services expenditures were \$93,624 or 8.8% of the budgeted amount. Spending within this category is made on an as needed basis.
- Expenditures for Grants during the 1st quarter in the amount of \$1,535,106 reflect 23.2% of the budgeted amount for this expenditure category. This is a decrease compared to \$1,870,994 from the same period in 2022, which is related to the new American Rescue Plan funding. Of the amount expended during the 1st quarter:
 - \$493,017 or 32.1% was related to various reentry initiatives
 - \$473,281 or 30.8% was related to the TCAP program
 - \$306,329 or 20.0% was related to the VAWA program
 - \$149,009 or 9.5% was related to the JAG program
 - \$87,509 or 5.7% was related to the Coronavirus Local Fiscal Recovery Fund

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$438,392	\$378,575	86.4%
2 nd Quarter	\$511,457		
3 rd Quarter	\$438,392		
4 th Quarter	\$511,457		
Total	\$1,899,699	\$378,575	19.9%

- 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 expenditures is due to higher than anticipated vacancies and the timing related to the hiring of new positions.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$65,101	Supplemental	Non-Bargaining Increase
0053-23	\$677,222	Supplemental	Carryover of Prior Year Expenditures – TCAP
0109-23	\$75,000	Supplemental	Columbus Kappa Foundation - Support of Naloxone Distribution Program
0162-23	\$185,000	Supplemental	Residential Substance Abuse Treatment Grant

Non-General Fund – Budget Corrective Items - Pending

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