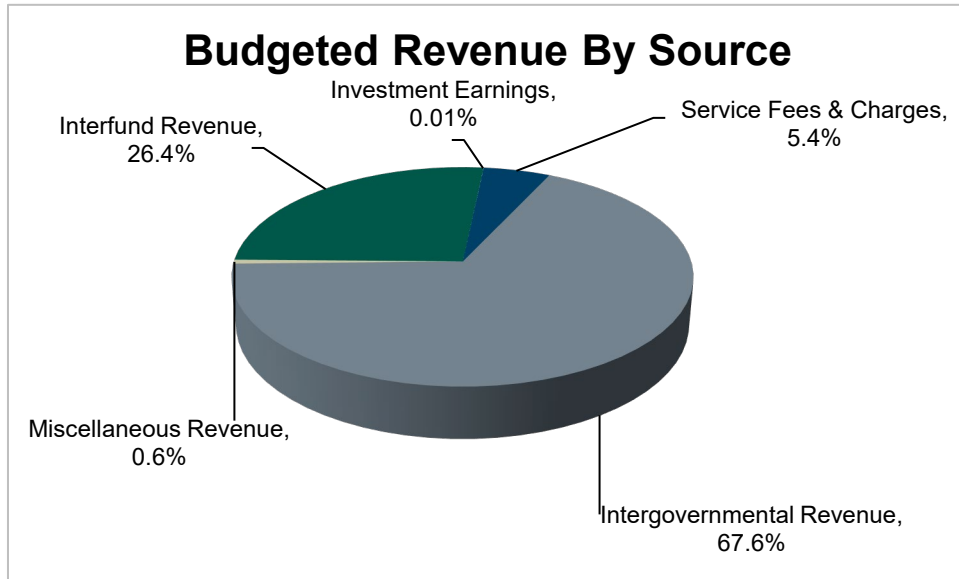
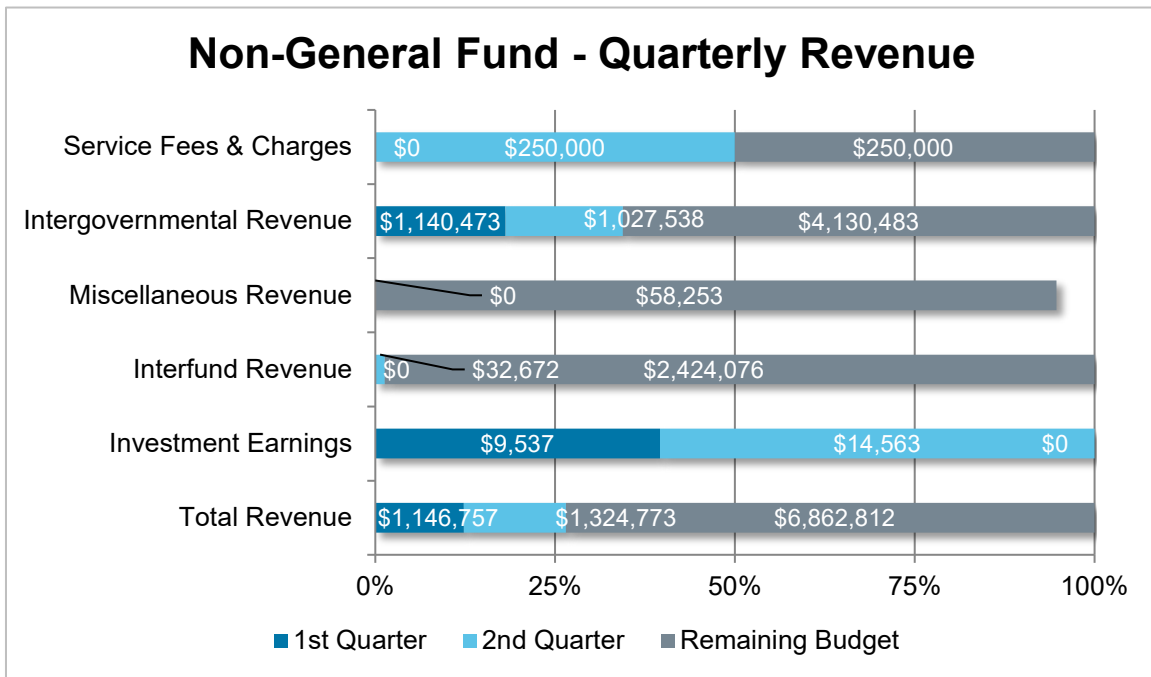


Non-General Fund – Revenue Analysis



- 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.

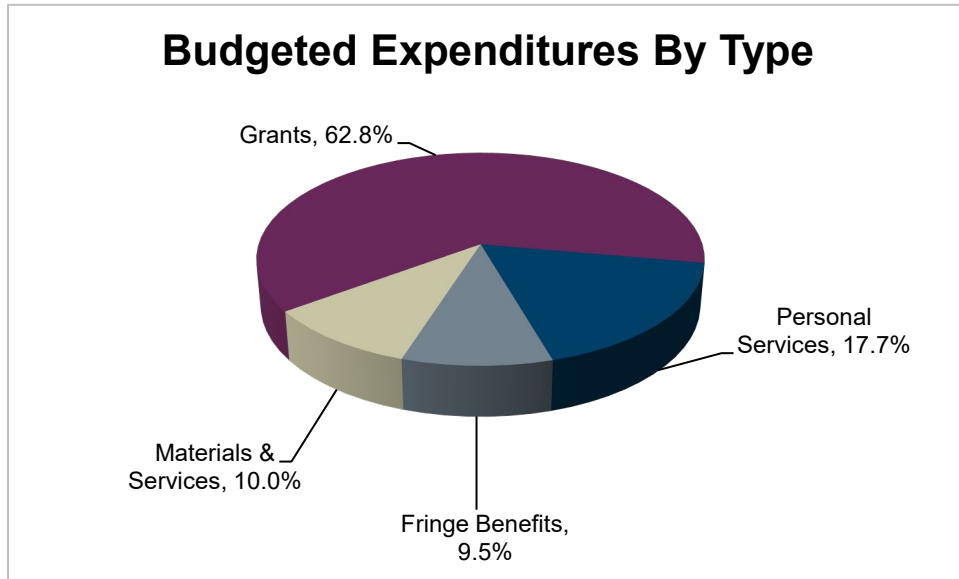


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,353,191	\$1,209,259	\$1,413,378	\$3,649,520	\$3,562,450	\$8,625,348
Current Year	\$1,146,757	\$1,324,773			\$2,471,530	\$9,310,967

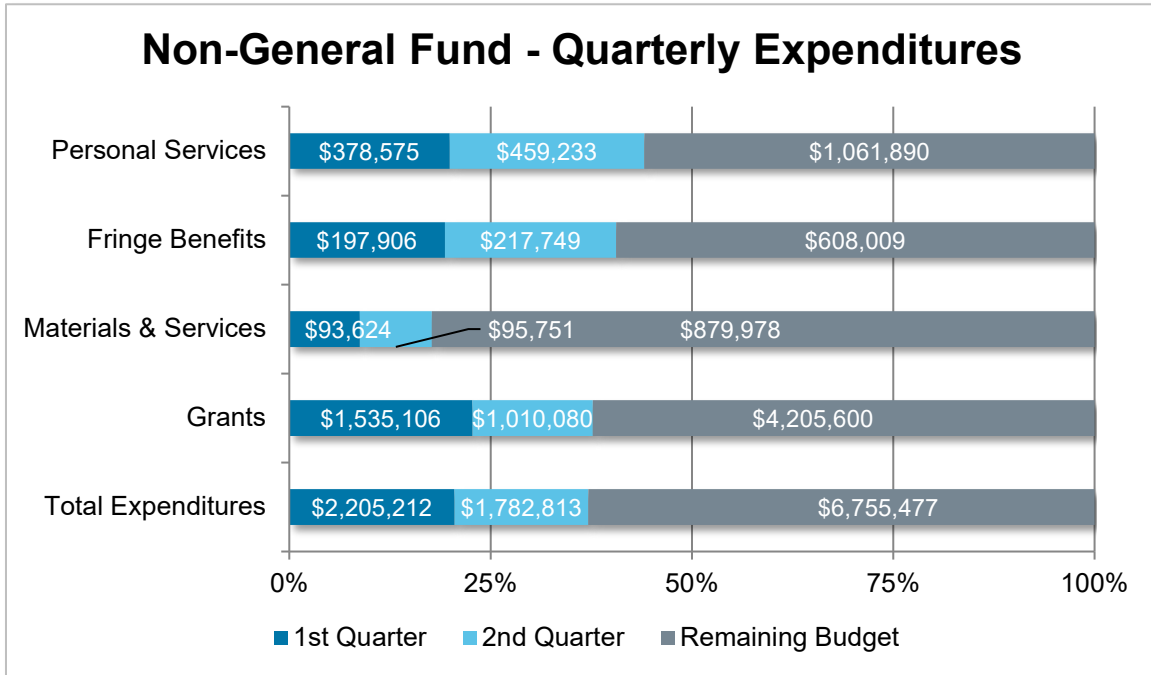
\*Current year total represents revised budget.

- Second quarter revenue of **\$1,324,773** represents **14.2%** of the budgeted amount for the year. YTD revenue of **\$2,471,530** represents **26.5%** of the budgeted amount for the year.
- Service Fees & Charges in the 2<sup>nd</sup> quarter were \$250,000 or 50.0% of the budgeted amount. The payment is related to 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 2<sup>nd</sup> quarter was \$1,027,538 or 16.3% of the budgeted amount. Of the amount received in the 2<sup>nd</sup> quarter, \$433,187 or 42.2% was associated with the VAWA program, \$281,250 or 27.4% was associated with the TCAP program, \$194,486 or 18.9% was associated with various reentry initiative, and \$90,108 or 8.8% was associated with reimbursement payments from the Coronavirus Local Fiscal Recovery Fund.
- 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 **\$10,743,502** for 2023.



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	\$2,336,724	\$1,524,102	\$2,481,221	\$1,794,235	\$3,860,826	\$8,136,282
Current Year	\$2,205,212	\$1,782,813			\$3,988,025	\$10,743,502

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$1,782,813** represent **16.6%** of the budgeted amount for the year. YTD expenditures of **\$3,988,025** represent **37.1%** of the budgeted amount for the year.
- Materials & Services expenditures during the 2<sup>nd</sup> quarter were \$95,751 or 9.0% of the budgeted amount. Spending within this category is made on an as needed basis.
- Expenditures for Grants during the 2<sup>nd</sup> quarter in the amount of \$1,010,080 reflect 15.0% of the budgeted amount for this expenditure category. Of the amount expended during the 2<sup>nd</sup> quarter:
  - \$372,598 or 36.9% was related to various reentry initiatives
  - \$331,103 or 32.8% was related to the VAWA program
  - \$95,122 or 9.4% was related to the JAG program
  - \$90,108 or 8.9% was related to the Coronavirus Local Fiscal Recovery Fund
  - \$88,791 or 8.8% was related to the TCAP program

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$438,392	\$378,575	86.4%
2 <sup>nd</sup> Quarter	\$511,457	\$459,233	89.8%
3 <sup>rd</sup> Quarter	\$438,392		
4 <sup>th</sup> Quarter	\$511,457		
<b>Total</b>	<b>\$1,899,699</b>	<b>\$837,809</b>	<b>44.1%</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 in Personal Services during the 1<sup>st</sup> and 2<sup>nd</sup> quarters 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
0443-23	\$125,600	Supplemental	Justice Assistance Grant

Non-General Fund – Budget Corrective Items - Pending

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