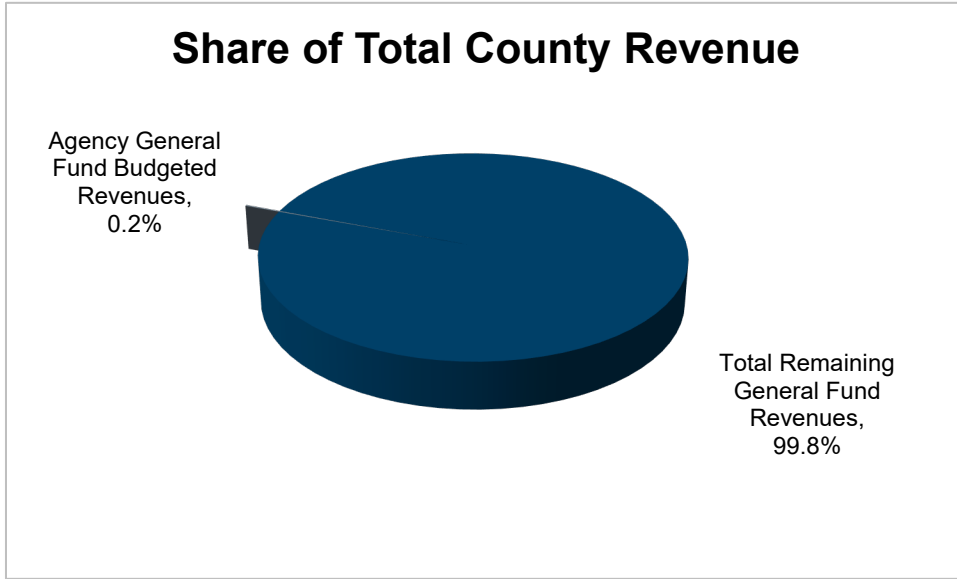
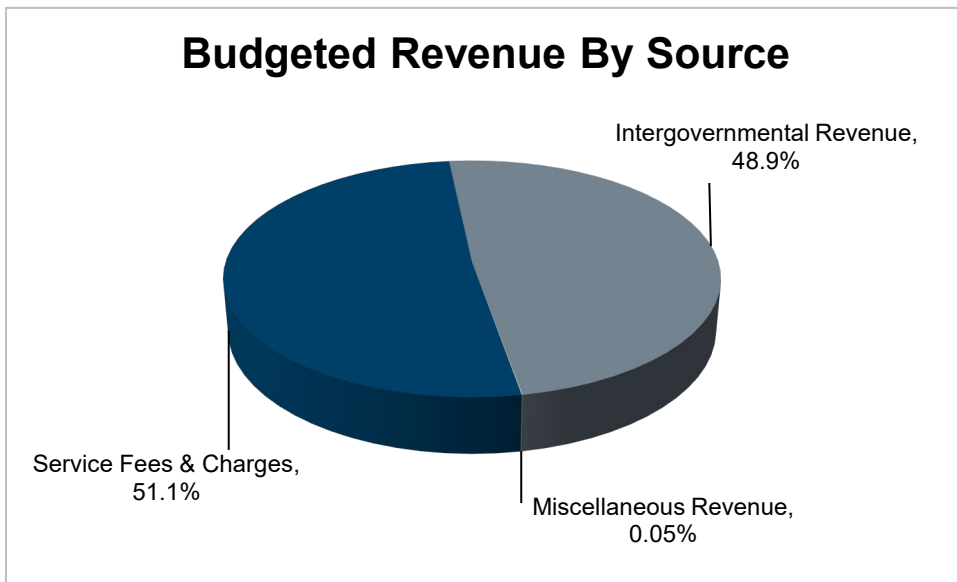


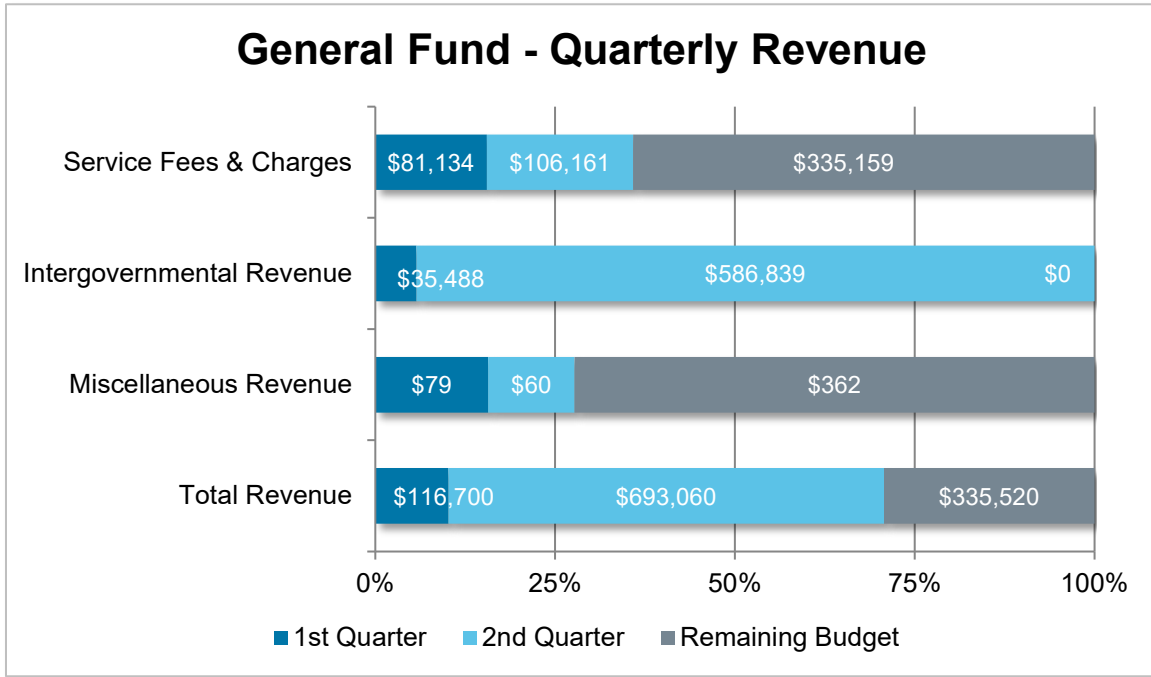
General Fund – Revenue Analysis



- The General Fund revenue for the Prosecuting Attorney's Office is estimated to be **\$1,022,819** for 2023, which is **0.2%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Prosecuting Attorney's Office are a contract with the Child Support Enforcement Agency, and federal grant revenue from the Violence Against Women Act (VAWA), the Victims of Crime Acts (VOCA), an American Rescue Plan Act grant for retention payments, and a Conviction Integrity Unit (CIU) grant.

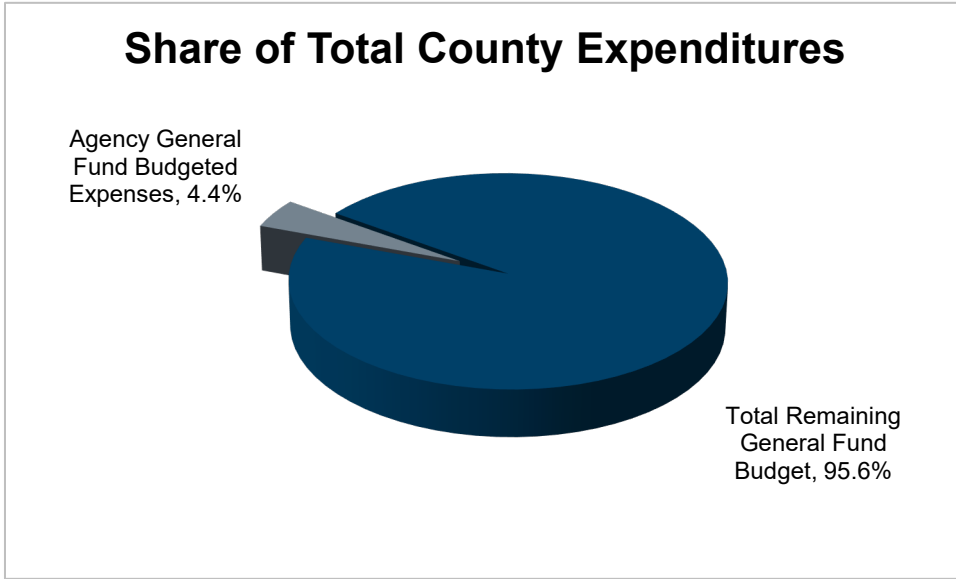


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$130,942	\$171,413	\$184,200	\$180,604	\$302,355	\$667,159
Current Year	\$116,700	\$693,060			\$809,760	\$1,022,819

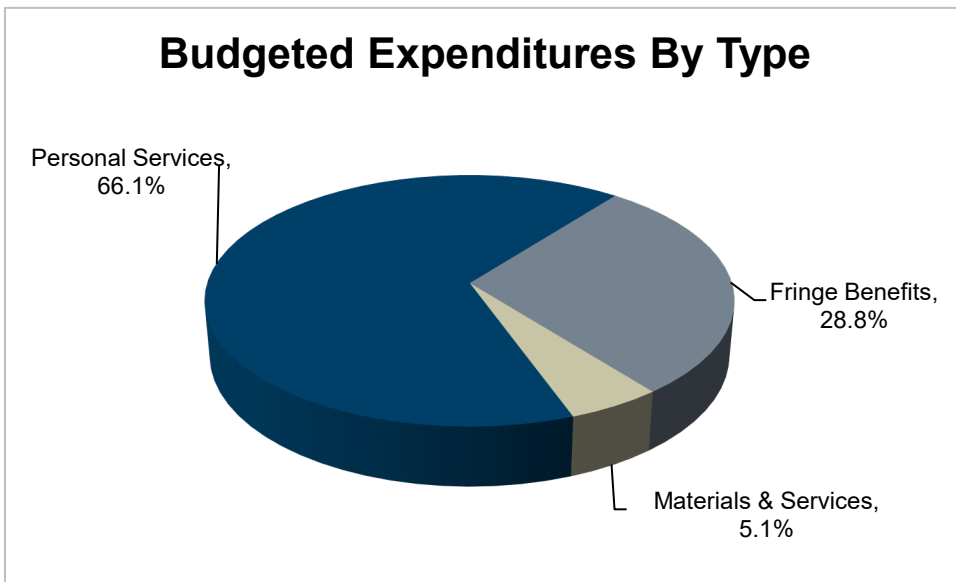
*Current year total represents revised budget.

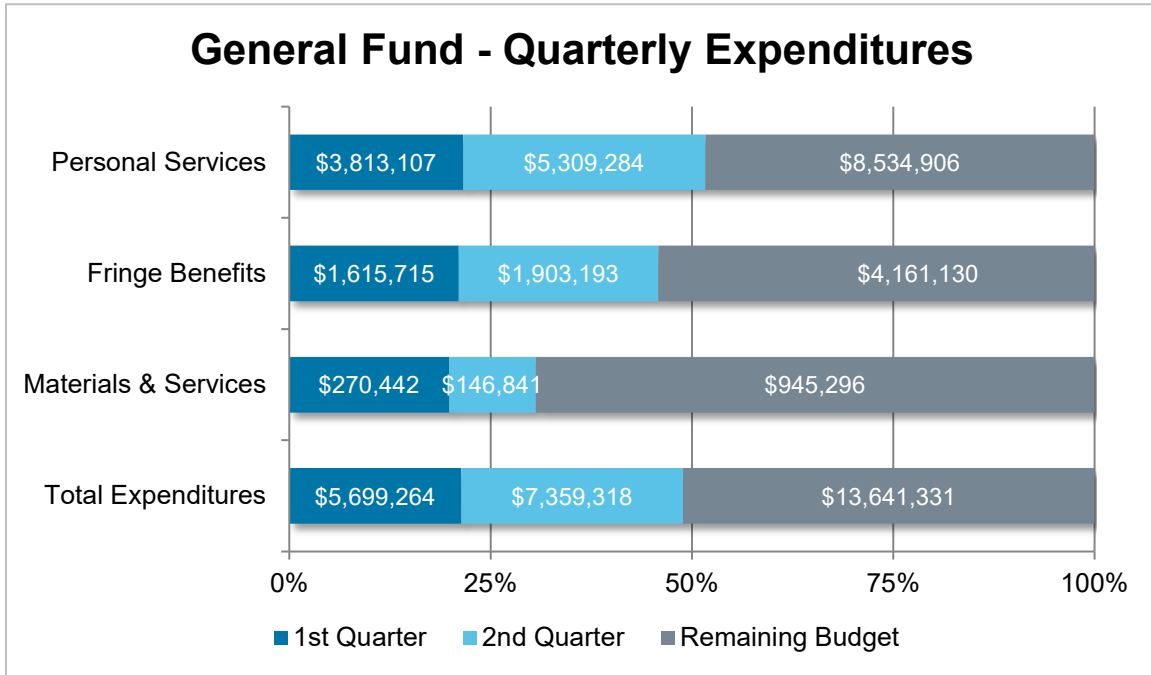
- Second quarter revenue of **\$693,060** represents **67.8%** of the budgeted amount for the year. YTD revenue of **\$809,760** represents **79.2%** of the budgeted amount for the year.
- Service Fees & Charges of \$187,295 through the end of the 2nd quarter represent 35.8% of the budgeted amount for the year. The revenue is primarily associated with the Child Support Enforcement Agency contract.
- Intergovernmental Revenue of \$622,326 through the end of the 2nd quarter represents 124.5% of the budgeted amount for the year and is an increase of \$518,203 or 497.7% compared to the same time period in 2022, which is primarily due to the \$528,872 that was received from an American Rescue Plan Act grant for retention payments.
- Miscellaneous Revenue is related to a reimbursement from the Prosecuting Attorney's Furtherance of Justice Fund.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Prosecuting Attorney's Office are estimated to be **\$26,699,913** for 2023, which is **4.4%** 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	\$5,163,925	\$5,136,680	\$5,869,792	\$6,726,082	\$10,300,605	\$22,896,479
Current Year	\$5,699,264	\$7,359,318			\$13,058,582	\$26,699,913

**Current year total represents revised budget.*

- Second quarter expenditures of **\$7,359,318** represent **27.6%** of the budgeted amount for the year. YTD expenditures of **\$13,058,582** represent **48.9%** of the budgeted amount for the year.
- Personal Services expenditures of \$9,122,390 through the end of the 2nd quarter represent 51.7% of the budgeted amount for the year. This is an increase of \$2,097,807 or 29.9% over the same period in 2022, which is primarily due to additional staffing and wage adjustments, including the County Salary Study, as well as the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).
- Fringe Benefits expenditures of \$3,518,909 through the end of the 2nd quarter represent 45.8% of the budgeted amount for the year. This is an increase of \$637,208 or 22.1% over the same period in 2022, which is primarily due to increased health care costs, as well as the increases in Personal Services mentioned above.
- Materials & Services expenditures of \$394,320 through the end of the 2nd quarter represent 30.6% of the budgeted amount for the year. This is an increase of \$22,963 or 5.8% over the same period in 2022.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$4,074,761	\$3,813,107	93.6%
2 nd Quarter	\$4,753,887	\$5,309,284	111.7%
3 rd Quarter	\$4,074,761		
4 th Quarter	\$4,753,887		
Total	\$17,657,296	\$9,122,390	51.7%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in the 2nd quarter is due to supplemental pay provided during the 2nd quarter.

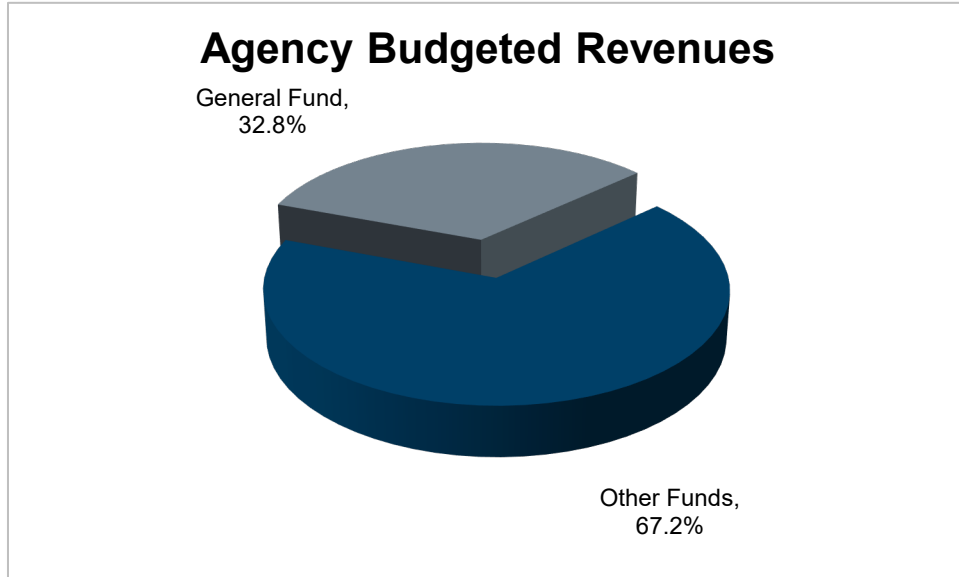
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$767,898	Transfer from Reserves	Non-Bargaining Increase
0184-23	\$201,848	Transfer from Contingency	Addition of 3 Victim Witness Advocates
0240-23	\$108,555	Supplemental	Conviction Integrity Unit Grant

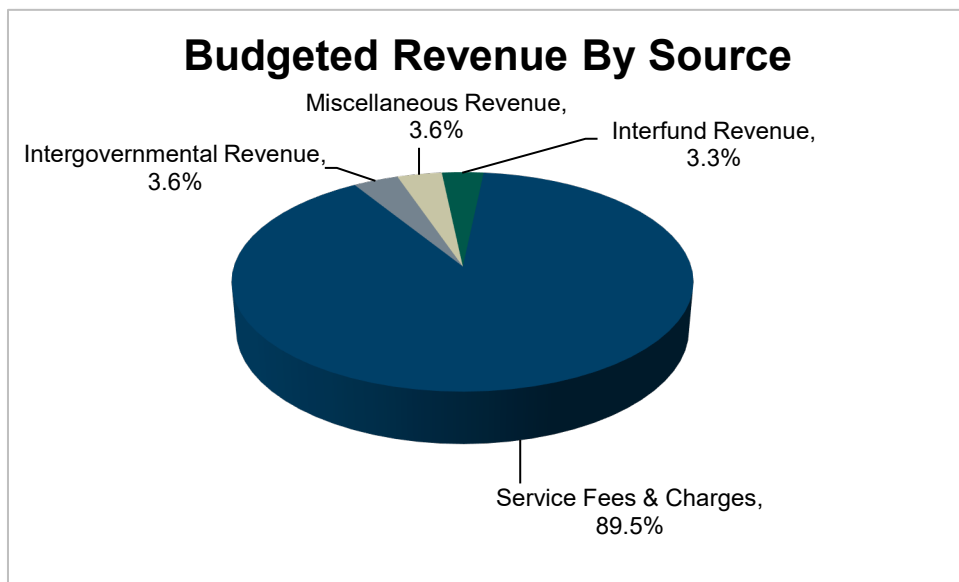
General Fund – Budget Corrective Items - Pending

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

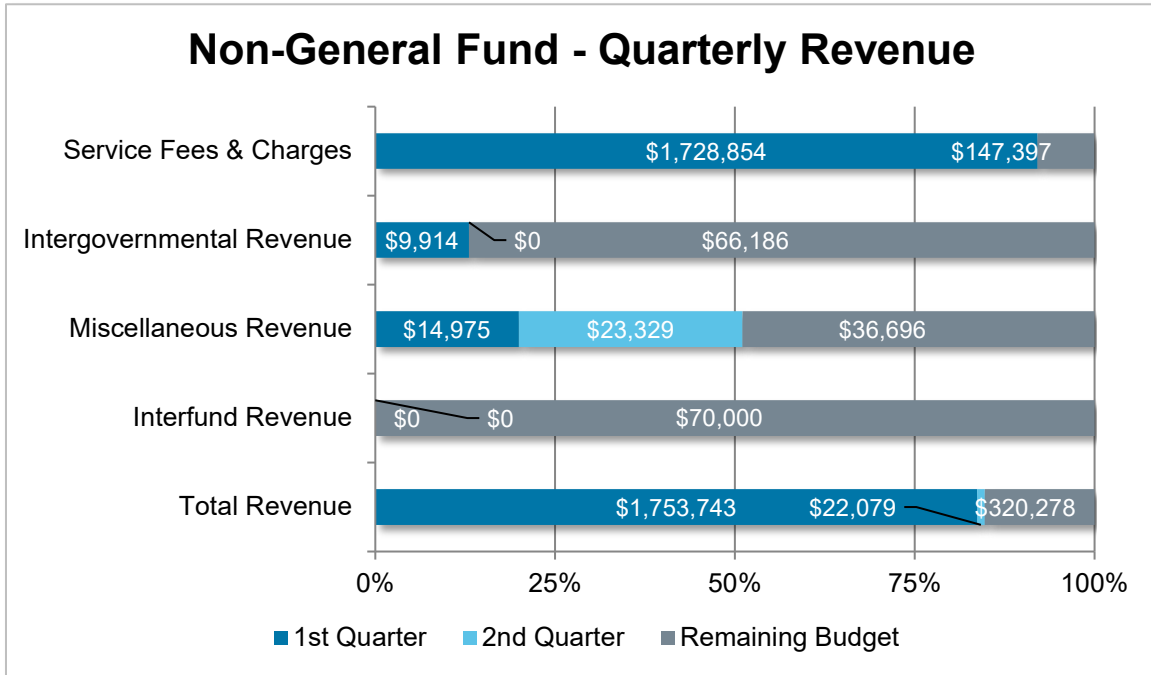
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Prosecuting Attorney's Office is estimated to be **\$2,096,100** for 2023, which is **67.2%** of the total budgeted revenue for the Prosecuting Attorney's Office.



- The main sources of non-general fund revenue for the Prosecuting Attorney's Office are 2.5% of delinquent real estate tax collections in order to support the collection of delinquent taxes, as well as a contract with the Solid Waste Authority of Central Ohio (SWACO).

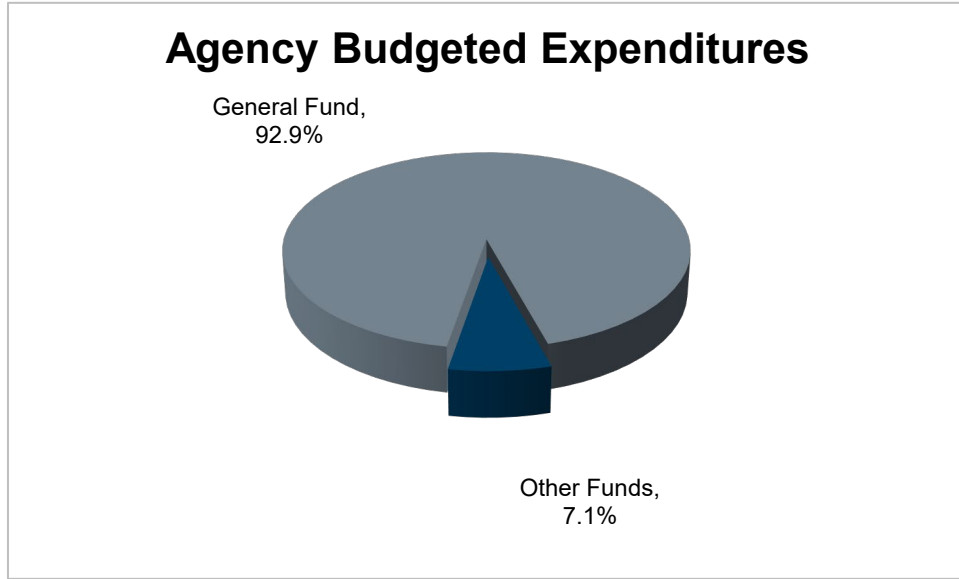


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,897,025	\$85,846	\$333,627	\$98,438	\$1,982,871	\$2,414,936
Current Year	\$1,753,743	\$22,079			\$1,775,822	\$2,096,100

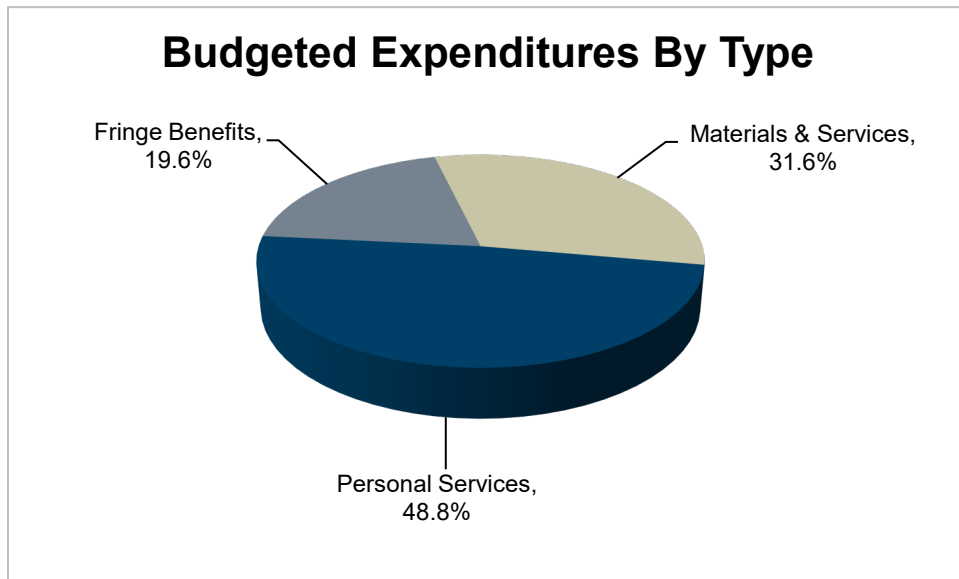
*Current year total represents revised budget.

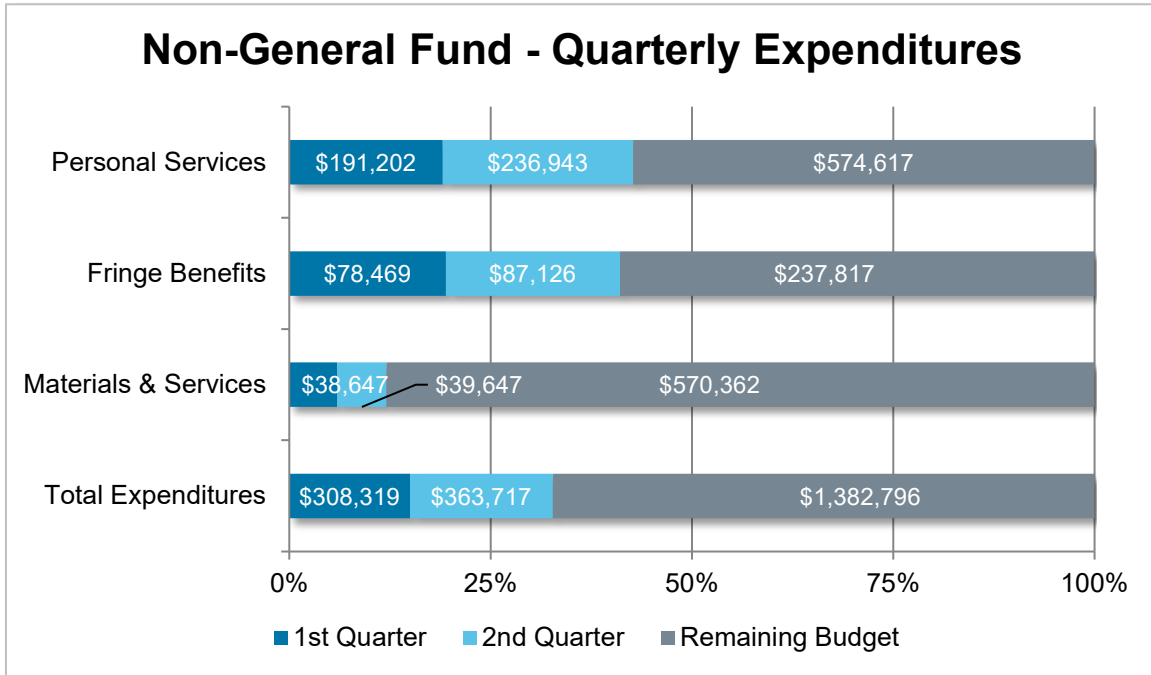
- Second quarter revenue of **\$22,079** represents **1.1%** of the budgeted amount for the year. YTD revenue of **\$1,775,822** represents **84.7%** of the budgeted amount for the year.
- Service Fees & Charges collected from the 2.5% share of delinquent real estate taxes through the end of the 2nd quarter were \$1,727,603, which is 92.1% of the amount budgeted for the year. This amount represents a decrease of \$148,041 or 7.9% compared to the same time period in 2022
- Intergovernmental Revenue includes revenue related to the SWACO contract for services provided during the 4th quarter of 2022.
- Miscellaneous Revenue is related to the reimbursement of title searches in foreclosure cases that are reimbursed through court costs. Through the end of the 2nd quarter, \$38,304, which is 51.1% of the amount budgeted for the year and represents a decrease of \$5,934 or 13.4% compared to the same time period in 2022 due to timing of cases being resolved.
- Interfund Revenue is related to an operating subsidy from the General Fund using revenue from the construction and demolition (i.e., tipping) fees to support the portion of the Rotary Fund position not covered by the SWACO contract.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Prosecuting Attorney's Office are estimated to be **\$2,054,831** for 2023, which is **7.2%** of the total budgeted expenditures for the Prosecuting Attorney's Office.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$262,066	\$301,334	\$363,607	\$364,668	\$563,400	\$1,291,675
Current Year	\$308,319	\$363,717			\$672,035	\$2,054,831

**Current year total represents revised budget.*

- Second quarter expenditures of **\$363,717** represent **17.7%** of the budgeted amount for the year. YTD expenditures of **\$672,035** represent **32.7%** of the budgeted amount for the year.
- Personal Services expenditures of \$428,145 through the end of the 2nd quarter represent 42.7% of the budgeted amount for the year. This is an increase of \$73,070 or 20.6% over the same period in 2022, which is primarily due to additional staffing and wage adjustments, including the County Salary Study, as well as the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).
- Fringe Benefits of \$165,595 through the end of the 2nd quarter represent 41.0% of the budgeted amount for the year. This is an increase of \$18,142 or 12.3% over the same period in 2022, which is primarily due to increased health care costs, as well as the increases in Personal Services mentioned above.
- Materials & Services are expended on an as-needed basis. Expenditures through the end of the 2nd quarter were \$78,295 or 12.1% of the budgeted amount. This is an increase of \$17,424 or 28.6% over the same period in 2022, primarily due furniture purchases.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$231,407	\$191,202	82.6%
2 nd Quarter	\$269,974	\$236,943	87.8%
3 rd Quarter	\$231,407		
4 th Quarter	\$269,974		
Total	\$1,002,762	\$428,145	42.7%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$45,443	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items – Pending

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