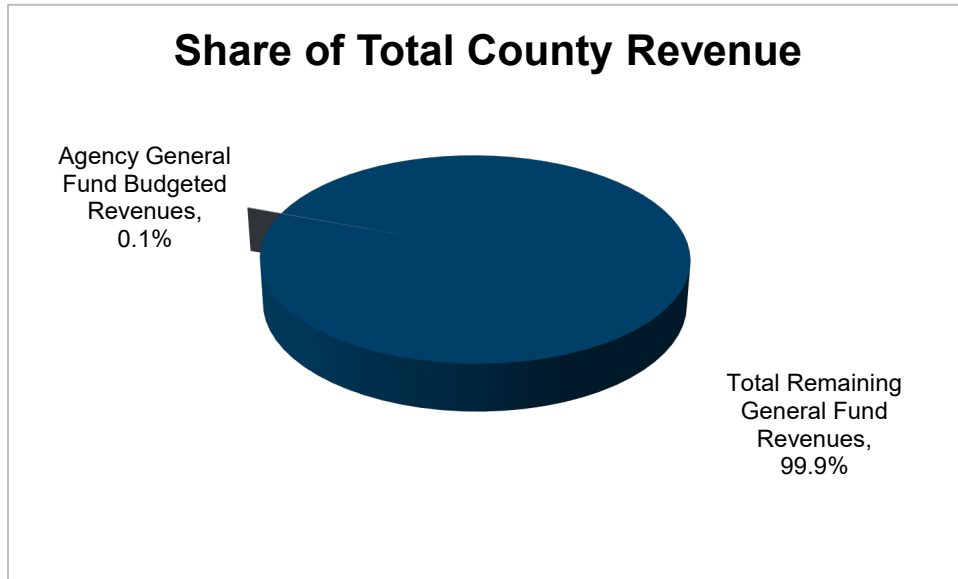
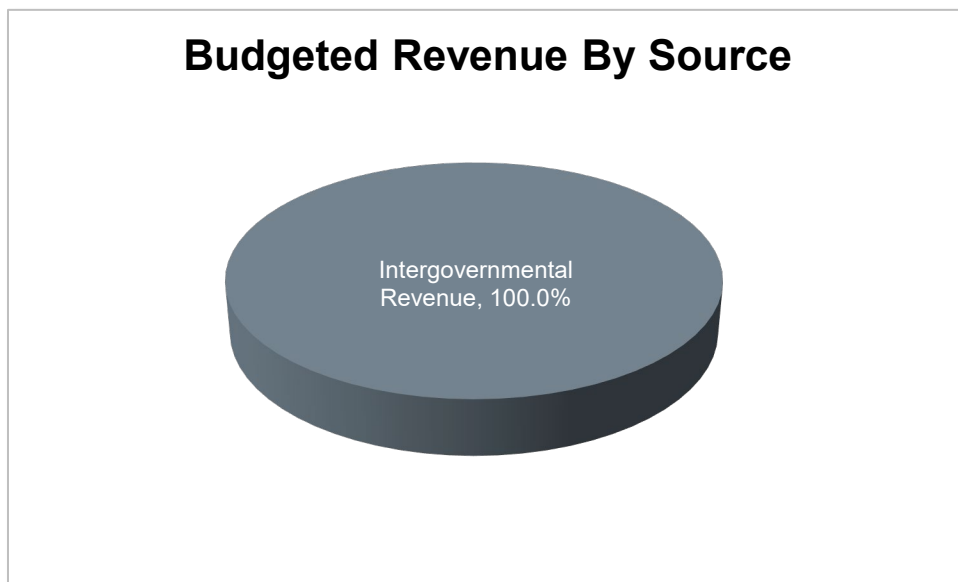


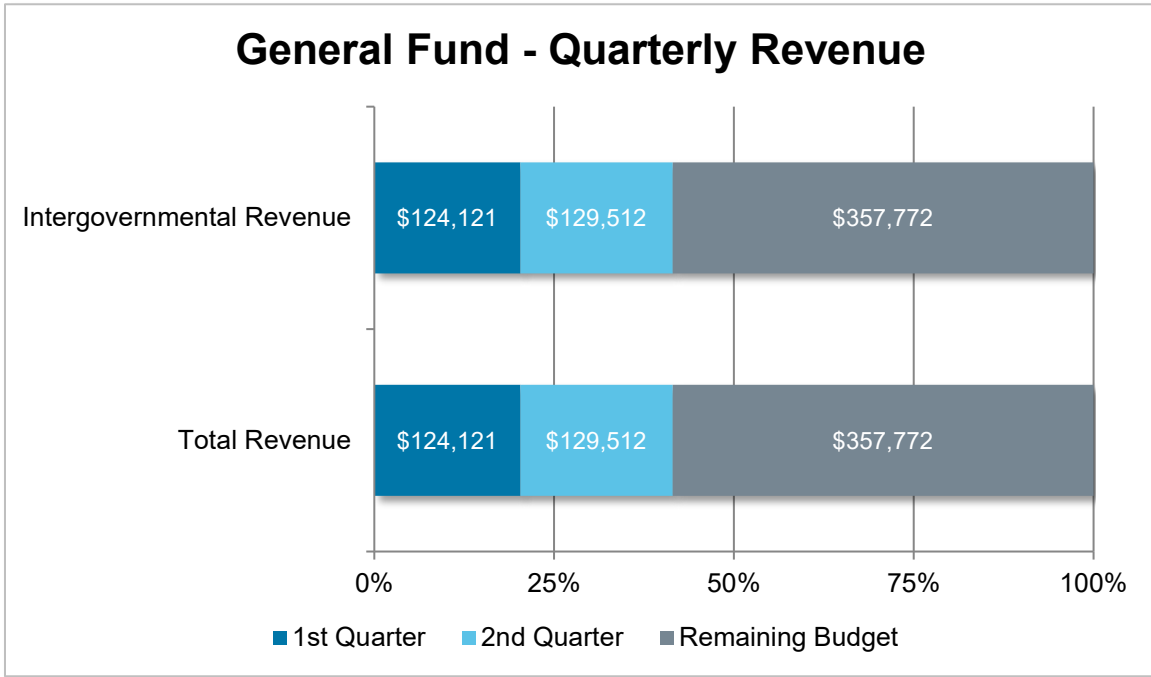
General Fund – Revenue Analysis



- The General Fund revenue for the Municipal Court is estimated to be **\$611,405** for 2023, which is **0.1%** of the total budgeted revenue for the General Fund.



- The main source of General Fund revenue for the Municipal Court are reimbursements from the State Public Defender’s Office for indigent cases.

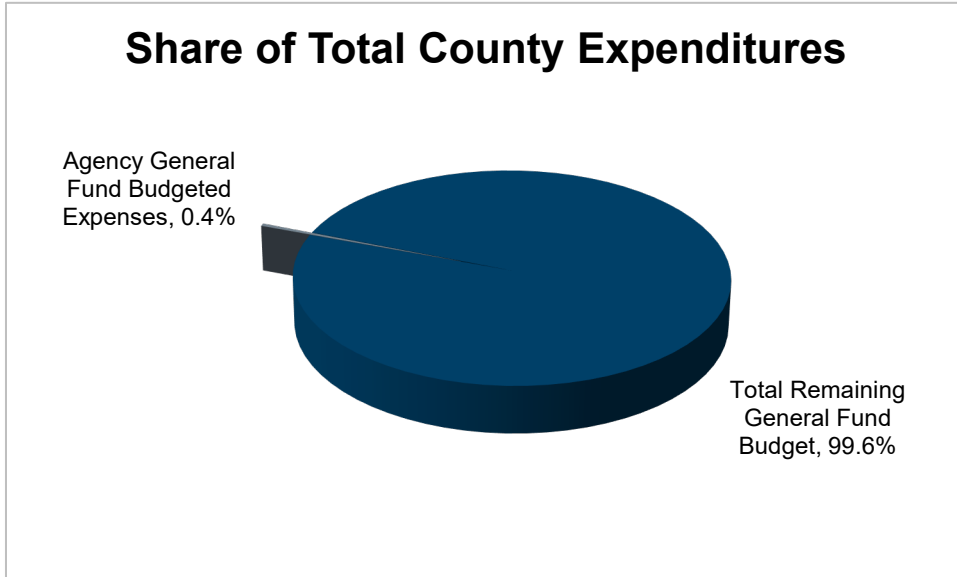


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$92,682	\$71,317	\$63,189	\$55,449	\$163,999	\$282,637
Current Year	\$124,121	\$129,512			\$253,633	\$611,405

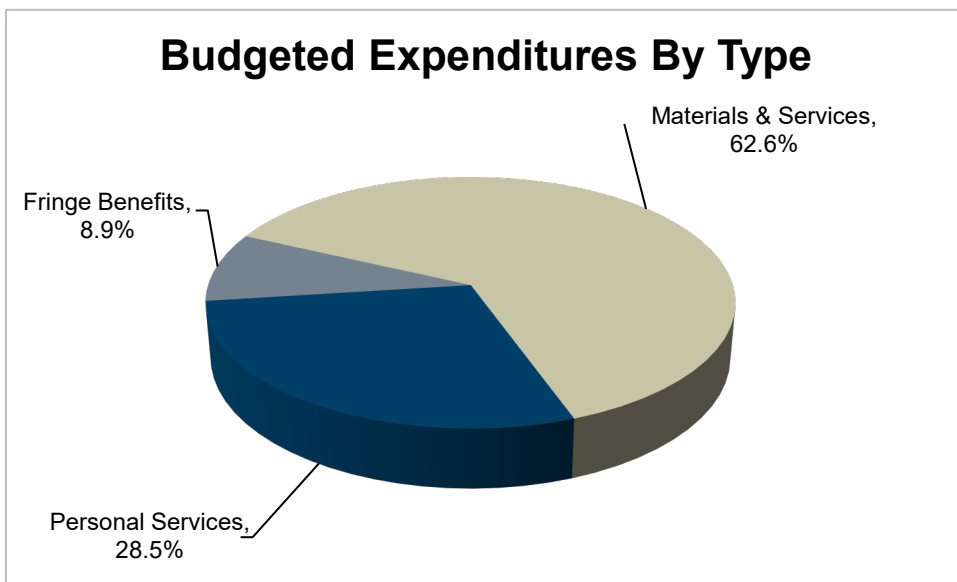
**Current year total represents revised budget.*

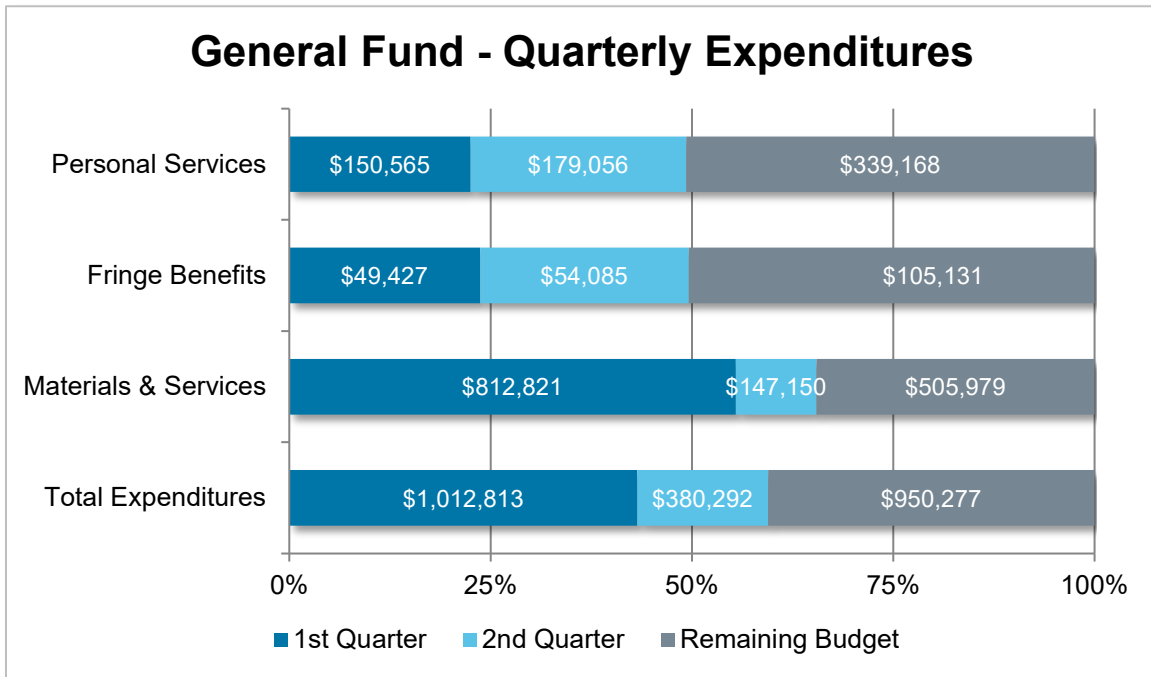
- Second quarter revenue of **\$129,512** represents **21.2%** of the budgeted amount for the year. YTD revenue of **\$253,633** represents **41.5%** of the budgeted amount for the year.
- Intergovernmental Revenue is associated with reimbursements from the State Public Defender's Office for appointed counsel costs. The variance in revenue from the prior year is primarily due to caseload fluctuations and the timing of reimbursements from the State Public Defender's Office.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Municipal Court are estimated to be **\$2,343,382** for 2023, which is **0.4%** 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	\$960,547	\$302,511	\$351,372	\$362,131	\$1,263,058	\$1,976,561
Current Year	\$1,012,813	\$380,292			\$1,393,105	\$2,343,382

**Current year total represents revised budget.*

- Second quarter expenditures of **\$380,292** represent **16.2%** of the budgeted amount for the year. YTD expenditures of **\$1,393,105** represent **59.5%** of the budgeted amount for the year.
- Materials & Services includes the annual payment to the City of Columbus for 40% of the salary and healthcare benefits of the bailiffs.
- The increase in expenditures from the prior year is primarily due to Appointed Counsel Costs, which increased \$76,136 or 42.7%, along with increases in Personal Services of \$29,418 or 9.8%, and Fringe Benefits of \$9,384 or 10.0% due to the difference in the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$154,336	\$150,565	97.6%
2 nd Quarter	\$180,059	\$179,056	99.4%
3 rd Quarter	\$154,336		
4 th Quarter	\$180,059		
Total	\$668,789	\$329,621	49.3%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st or 2nd quarters.

General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$9,984	Transfer from Reserves	Non-Bargaining Increase

General Fund – Budget Corrective Items - Pending

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

Additional Budget Analysis

- The State Public Defender’s Office notified counties that the approved version of the state biennial budget for fiscal years 2024-2025 (House Bill 33) included funding for county indigent defense which the State Public Defender’s Office has set the initial reimbursement rate for the biennium at 85% based on the spending levels from the past four fiscal years, with particular attention to fiscal year 2023. Based on historical fluctuations, the County is anticipating a reimbursement rate of 80% for 2024.