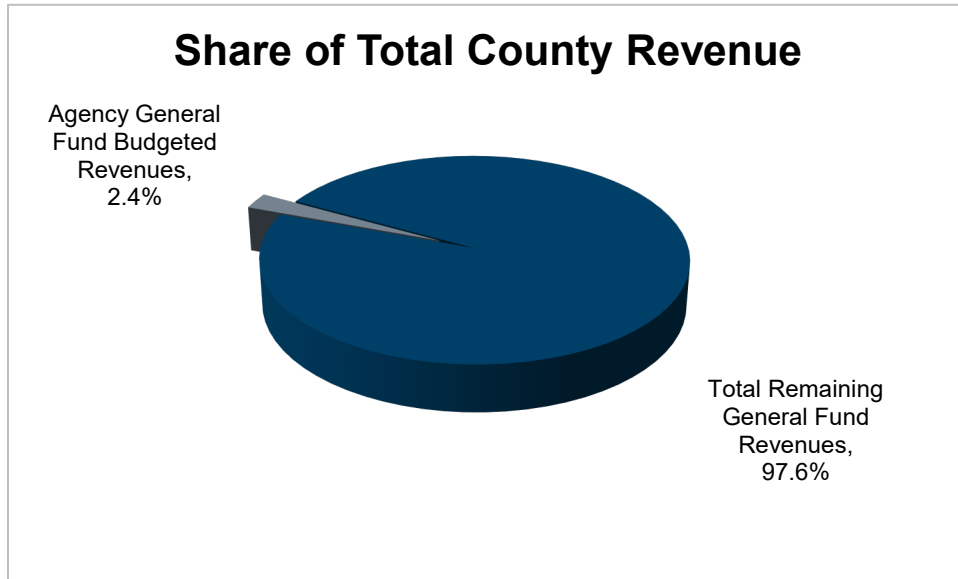
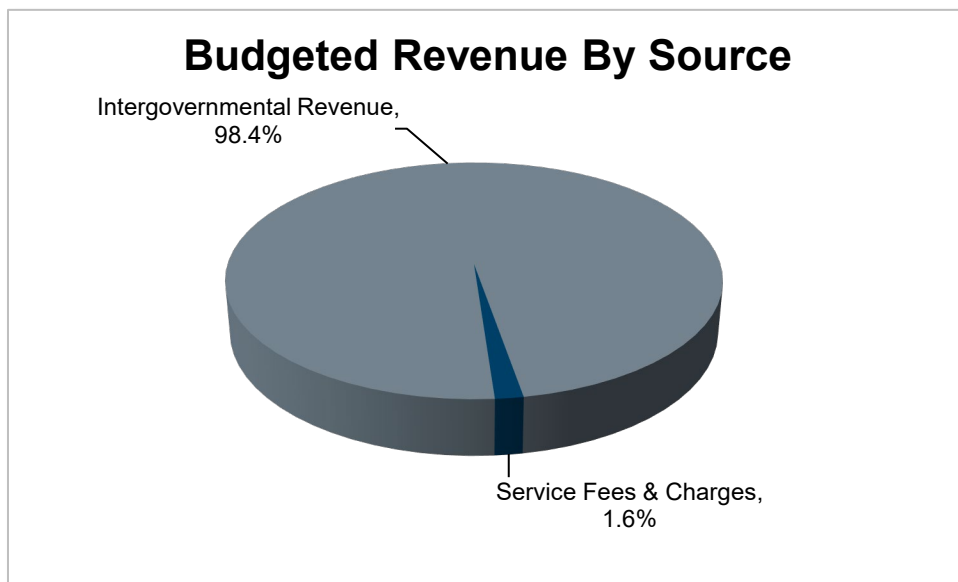


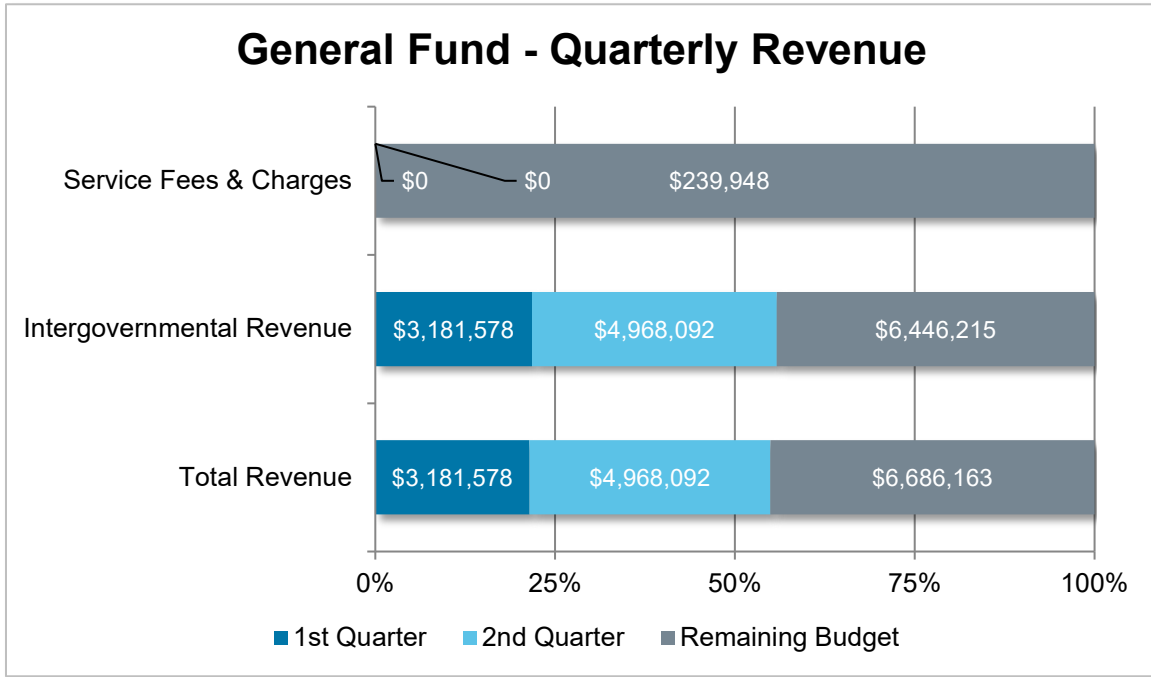
General Fund – Revenue Analysis



- The General Fund revenue for the Public Defender's Office is estimated to be **\$14,835,833** for 2023, which is **2.4%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Public Defender's Office are reimbursements from the State Public Defender's Office and the Public Defender contract with the City of Columbus.

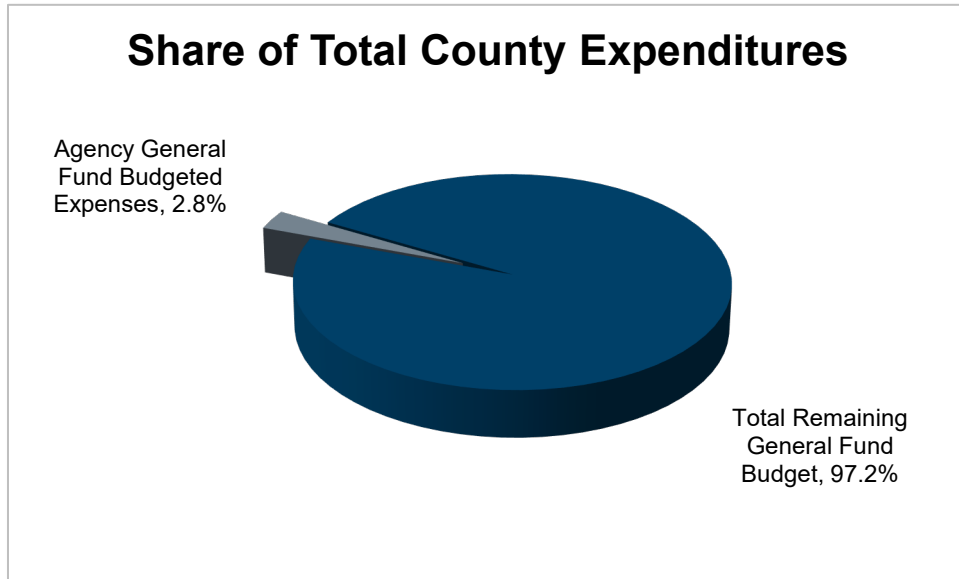


| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|--------------|
| Prior Year | \$4,185,789 | \$3,688,923 | \$2,357,273 | \$3,859,396 | \$7,874,712 | \$14,091,381 |
| Current Year | \$3,181,578 | \$4,968,092 | | | \$8,149,670 | \$14,835,833 |

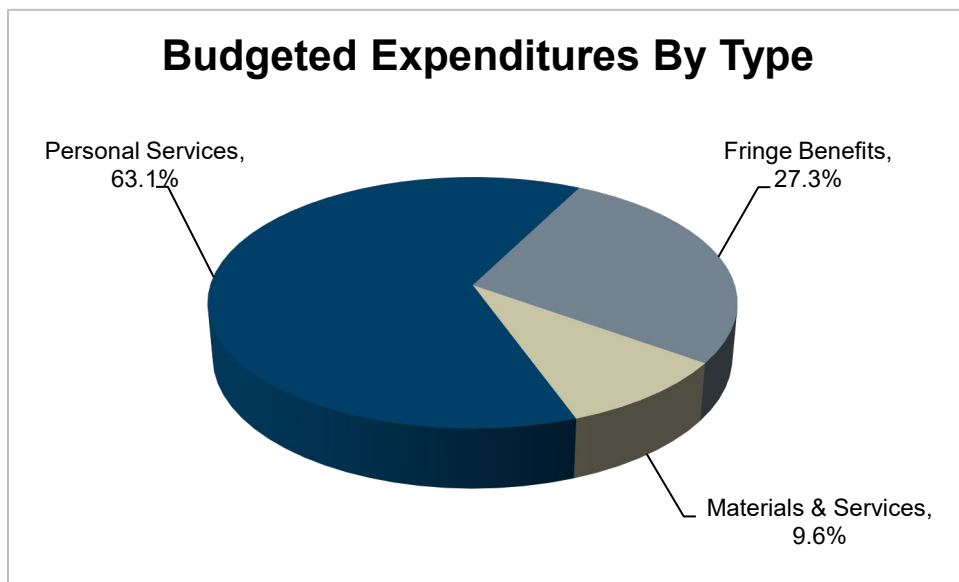
*Current year total represents revised budget.

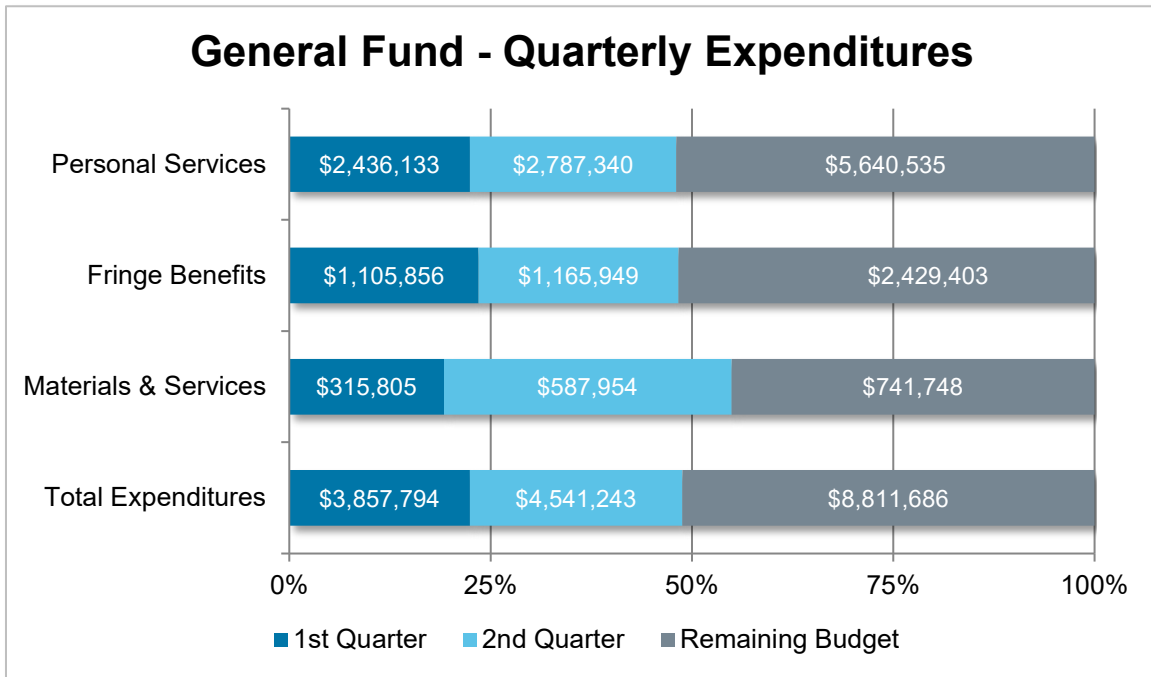
- First quarter revenue of **\$4,968,092** represents **33.5%** of the budgeted amount for the year. YTD revenue of **\$8,149,670** represents **54.9%** of the budgeted amount for the year.
- Service Fees & Charges are primarily related to the annual payment for the Public Defender Contract with the City of Columbus.
- Intergovernmental Revenue is primarily related to the reimbursement from the State Public Defender's Office. Through the end of the 2nd quarter, \$8,149,670 or 55.8% of the budgeted amount has been received, which is \$274,958 or 3.5% greater than the prior year

General Fund – Expenditure Analysis



- The General Fund expenditures for the Public Defender's Office are estimated to be **\$17,210,723** for 2023, which is **2.8%** 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 | \$3,694,148 | \$3,824,432 | \$4,075,438 | \$4,560,933 | \$7,518,580 | \$16,154,951 |
| Current Year | \$3,857,794 | \$4,541,243 | | | \$8,399,037 | \$17,210,723 |

**Current year total represents revised budget.*

- Second quarter expenditures of **\$4,541,243** represent **26.4%** of the budgeted amount for the year. YTD expenditures of **\$8,399,037** represent **48.8%** of the budgeted amount for the year.
- Personal Services expenditures through the end of the 2nd quarter were \$5,223,474 or 48.1% of the budgeted amount for the year.
- Fringe Benefit expenditures through the end of the 2nd quarter were \$2,271,804 or 48.3% of the budgeted amount for the year.
- Materials & Services expenditures through the end of the 2nd quarter were \$903,759 or 54.9% of the budgeted amount for the year. This is an increase of \$165,292 or 22.4% compared to the amount expended though the end of the 2nd quarter of 2022. The increase is primarily due to the Migration of the Case Management System project carried over from 2022, and cost allocation plan payments.

General Fund – Personal Services Analysis

| Quarter | Agency Budget | Actual Expenditures | % of Budget |
|-------------------------|---------------------|---------------------|--------------|
| 1 st Quarter | \$2,507,079 | \$2,436,133 | 97.2% |
| 2 nd Quarter | \$2,924,926 | \$2,787,340 | 95.3% |
| 3 rd Quarter | \$2,507,079 | | |
| 4 th Quarter | \$2,924,926 | | |
| Total | \$10,864,009 | \$5,223,474 | 48.1% |

- 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 | \$553,903 | Transfer from Reserves | Non-Bargaining Increase |
| 0053-23 | \$128,250 | Transfer from Contingency | Migration of Case Management System |

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.