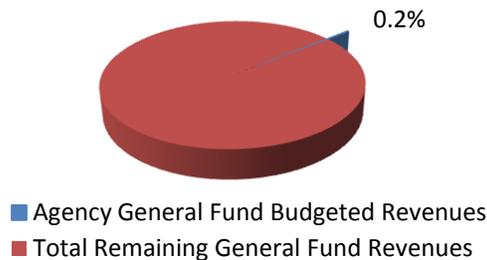
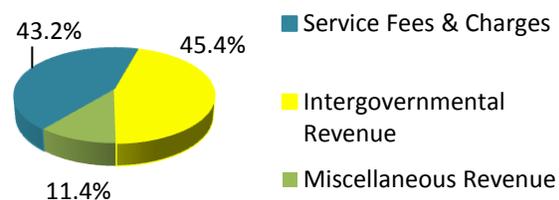


General Fund Analysis

Share of Total County Revenue

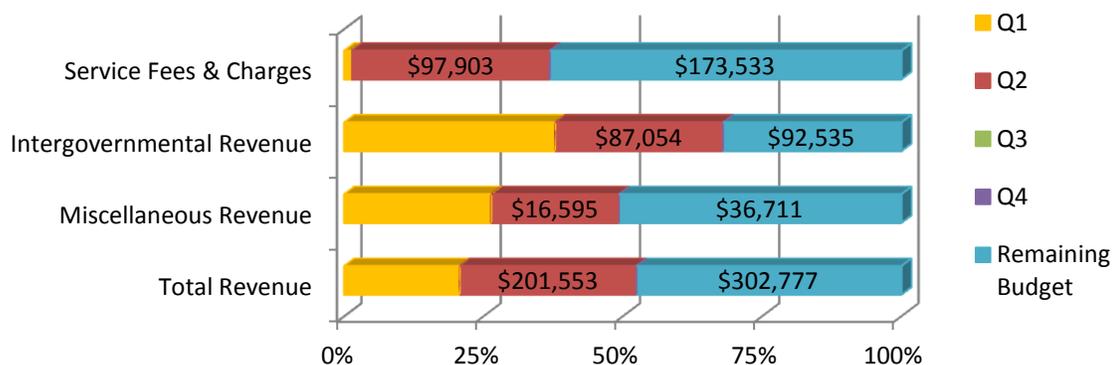


Agency Budgeted Revenues By Source



- The General Fund revenue for the Prosecutor is estimated to be **\$636,400** for 2012, which is **0.2%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Prosecutor are payments from the Franklin County Child Support Enforcement Agency and the Child Advocacy Center for legal services, and grant receipts including Violence Against Women Act (VAWA), Victims of Crime Act (VOCA), and Juvenile Accountability Block Grant (JABG).

General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$189,967	\$185,899	\$175,933	\$182,235	\$375,866	\$734,034
Current Year Actuals	\$132,070	\$201,553			\$333,623	\$636,400

* Current year total represents revised budget.

- Second quarter revenue of **\$201,553** represents **31.7%** of the budgeted amount for the year. YTD revenue of **\$333,623** represents **52.4%** of the budgeted amount for the year.
- Service Fees & Charges actual revenues in the 1st quarter totaled \$52,083. These revenues, however, were reduced by \$48,519 during the 1st quarter to \$3,564 due to a prior year journal entry correction done by the Auditor's office. Second quarter revenues are more in-line with prior year revenue collections.



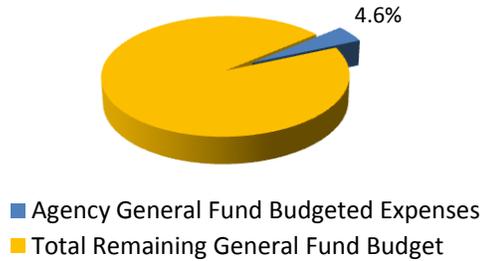
OMB Quarterly Report

2nd Quarter 2012 - Prosecutor

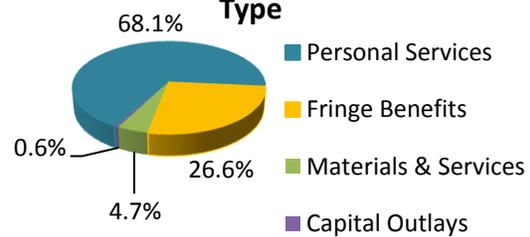
- Intergovernmental Revenue actual revenues in the 1st quarter totaled \$60,892. These revenues, however, were increased by \$48,519 during the 1st quarter for a total of \$109,411 due to a prior year journal entry correction done by the Auditor's office. Second quarter revenues are more in-line with prior year collections.

General Fund Analysis

Share of Total County Expenses

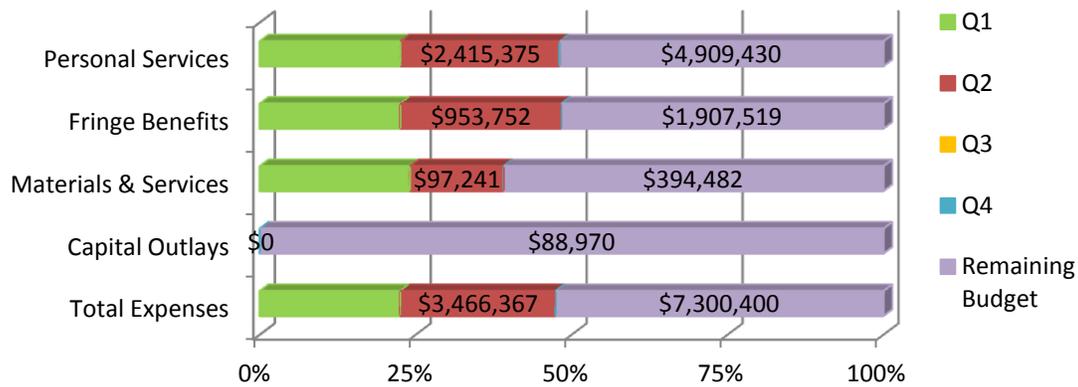


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Prosecutor are estimated to be **\$13,887,133** for 2012, which is 4.6% of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,346,524	\$3,354,105	\$3,616,342	\$3,604,646	\$6,700,629	\$13,921,617
Current Year Actuals	\$3,120,366	\$3,466,367			\$6,586,733	\$13,887,133

* Current year total represents revised budget.

- Second quarter expenditures of **\$3,466,367** represent **25.0%** of the budgeted amount for the year. YTD expenditures of **\$6,586,733** represent **47.4%** of the budgeted amount for the year.
- Materials and Services are expended on an "as needed" basis and a limited amount of spending has occurred to date.
- Capital Outlays includes budget for two vehicles, computer mainframes and imaging equipment and these expenditures are expected to occur in the 3rd quarter.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,182,510	\$2,132,737	97.7%
2nd Quarter	\$2,546,261	\$2,415,375	94.9%
3rd Quarter	\$2,182,510		
4th Quarter	\$2,546,261		
Total	\$9,457,542	\$4,548,112	48.1%

- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of budget. The Prosecutor's Office is currently below budget in Personal Services due to currently having vacant positions in excess of the vacancy credit included in the 2012 budget.

Budget Corrective Items

Approved

- Resolution No. 0411-12 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$802,520 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Prosecutor was \$120,059.

Pending

- Resolution 0514-12, presented at the beginning of the 3rd quarter, authorized a transfer of appropriations in the amount of \$461,374 from the Commissioners' Contingency to various County offices for distribution of a credit related to 2011 actual expenditures falling below the 2011 Approved Budget. The amount of the transfer for the Prosecutor's office was \$241,035.

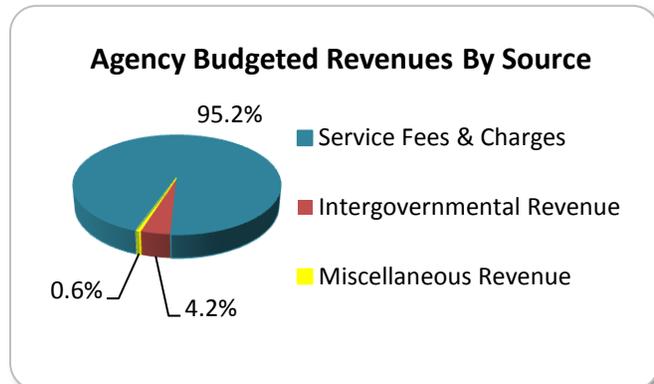
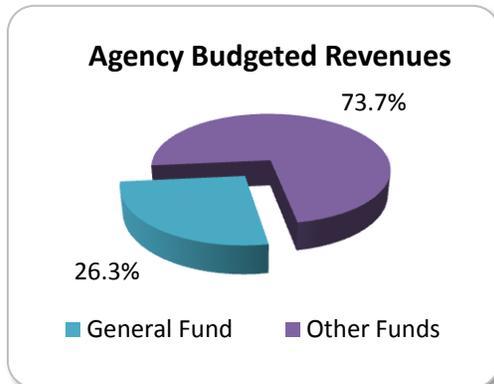
Not Recommended

- There have been no requests for budget adjustments not approved to date.

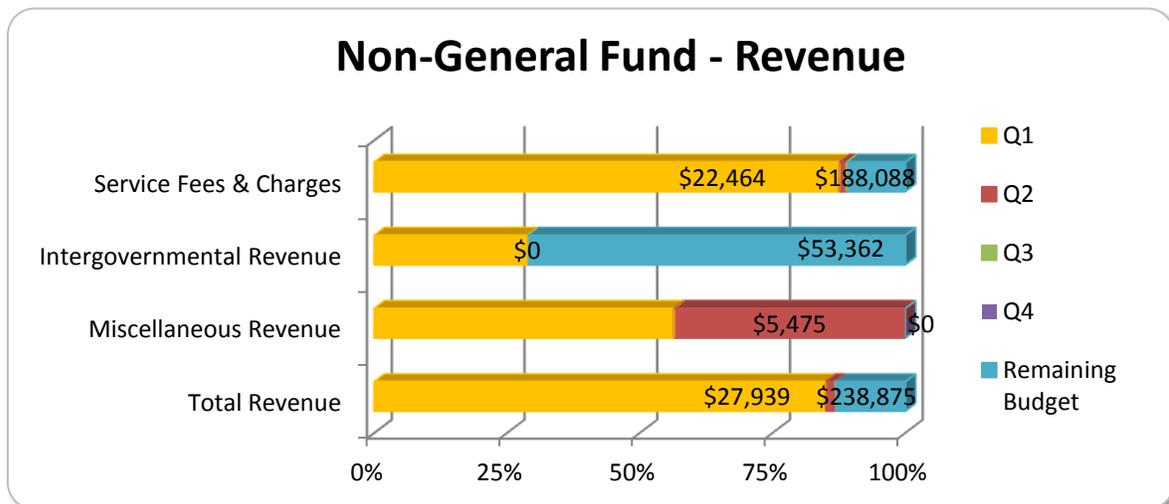
Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

Non-General Fund Analysis



- The Non-General Fund revenue for the Prosecutor is estimated to be **\$1,785,000** for 2012, which is **73.7%** of the total budgeted revenue (**\$2,421,400**) for the Prosecutor.
- The main sources of Non-General Fund revenue for the Prosecutor are a contract with the Board of Health in the Prosecutor’s Rotary Fund (Fund 2044) and 2.5% of delinquent real estate taxes and delinquent personal property taxes deposited in the Delinquent Tax and Asset Recovery (DTAC) Fund (Fund 2047). Prior to 2009, all grants were deposited into the Rotary Fund. All grant receipts now reside in the General Fund.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,411,940	\$34,378	\$408,152	\$31,565	\$1,446,318	\$1,886,035
Current Year Actuals	\$1,518,186	\$27,939			\$1,546,125	\$1,785,000

* Current year total represents revised budget.

- Second quarter revenue of **\$27,939** represents **1.6%** of the budgeted amount for the year. YTD revenue of **\$1,546,125** represents **86.6%** of the budgeted amount for the year.
- Service Fees and Charges collected during the 1st quarter were \$1,489,448, 87.6% of the amount budgeted for the year in this category. These revenues are attributed to Certified Delinquent Tax Fees. The majority of these fees are collected in March. The Prosecutor expects to receive some additional fees in the 3rd quarter (August).

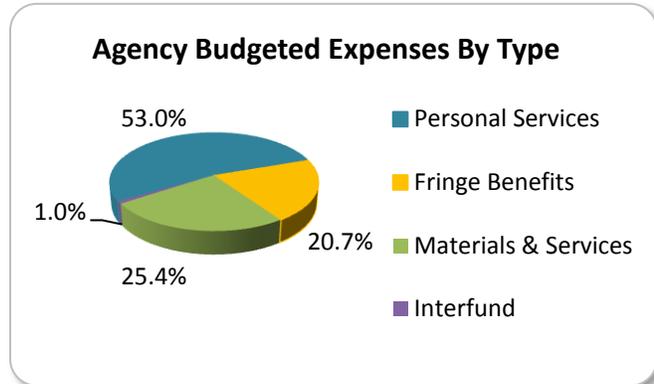
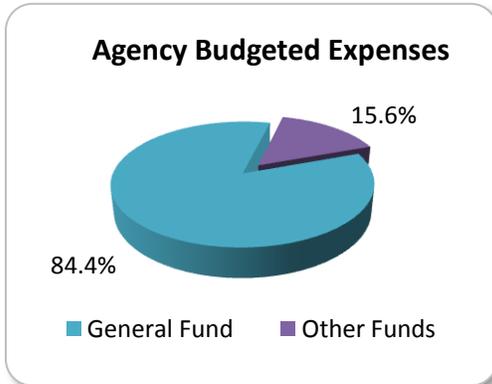


OMB Quarterly Report

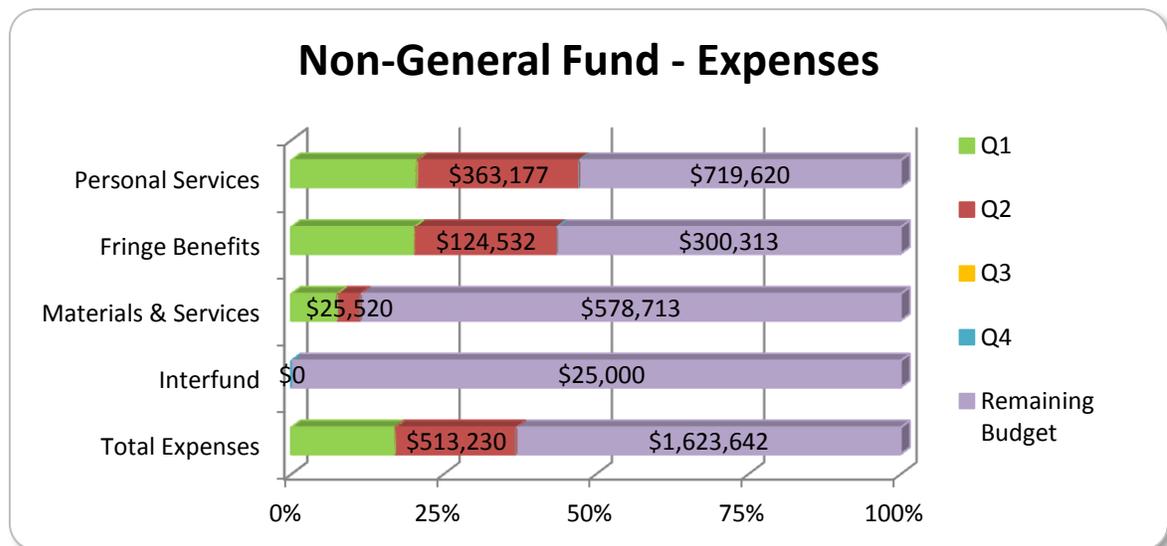
2nd Quarter 2012 - Prosecutor

- Intergovernmental Revenue is collected from SWACO for anti-dumping enforcement; the payment in the 1st quarter was for the 4th quarter of 2011. The majority of this fee will be collected in the 4th quarter.

Non-General Fund Analysis



- The Non-General Fund expenditure budget for the Prosecutor is estimated to be **\$2,575,460** for 2012, which is **15.6%** of the total budgeted expenditures (**\$16,462,593**) for the Prosecutor.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$457,515	\$544,272	\$576,845	\$535,760	\$1,001,787	\$2,114,392
Current Year Actuals	\$438,588	\$513,230			\$951,818	\$2,575,460

* Current year total represents revised budget.

- Second quarter expenditures of **\$513,230** represent **19.9%** of the budgeted amount for the year. YTD expenditures of **\$951,818** represent **37.0%** of the budgeted amount for the year.
- Materials and Services expenditures are lower than expected as of the 2nd quarter. The Prosecuting Attorney does not anticipate any budget savings at the close of 2012 as 1st and 2nd quarter activity is low due to the timing of budgetary needs.
- Interfund budget is for the Joint Funding of Housing Counseling Agencies that helps homeowners who are having financial difficulties; this expenditure is funded from the DTAC Fund. The invoices for the 1st and 2nd quarters have not been received but should be received by the end of the 3rd quarter; therefore, Interfund expenditures are currently lower than anticipated but should align with budget by year-end.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$314,918	\$281,847	89.5%
2nd Quarter	\$367,404	\$363,177	98.8%
3rd Quarter	\$314,918		
4th Quarter	\$367,404		
Total	\$1,364,644	\$645,024	47.3%

- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of budget. The Prosecutor's Office is currently below budget in Personal Services due to currently having a few vacant positions.

Budget Corrective Items

Approved

- Resolution No. 231-12 authorized non-general fund supplemental appropriations for the transition of Franklin County to self insured status for workers' compensation. The self insurance expenditures will be tracked in the Workers' Compensation Fund (Fund 6061). As part of the administrative costs associated with maintaining the program, supplemental appropriations in the amount of \$44,172 were provide to the Prosecuting Attorney's office for the addition of one attorney (1.0 FTE) for the second half of the year.
- Resolution No. 0411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Prosecutor was \$16,431.

Pending

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

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.