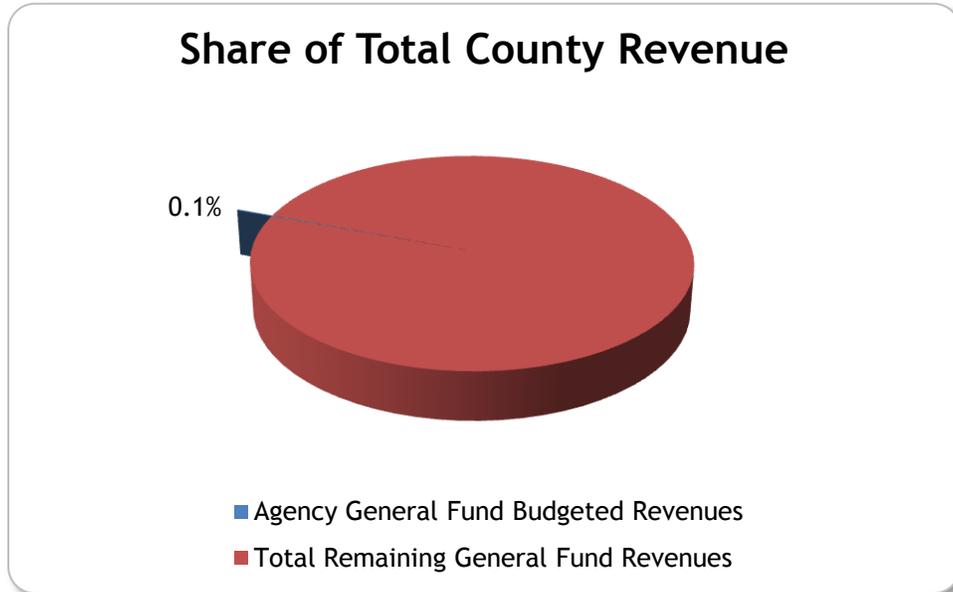
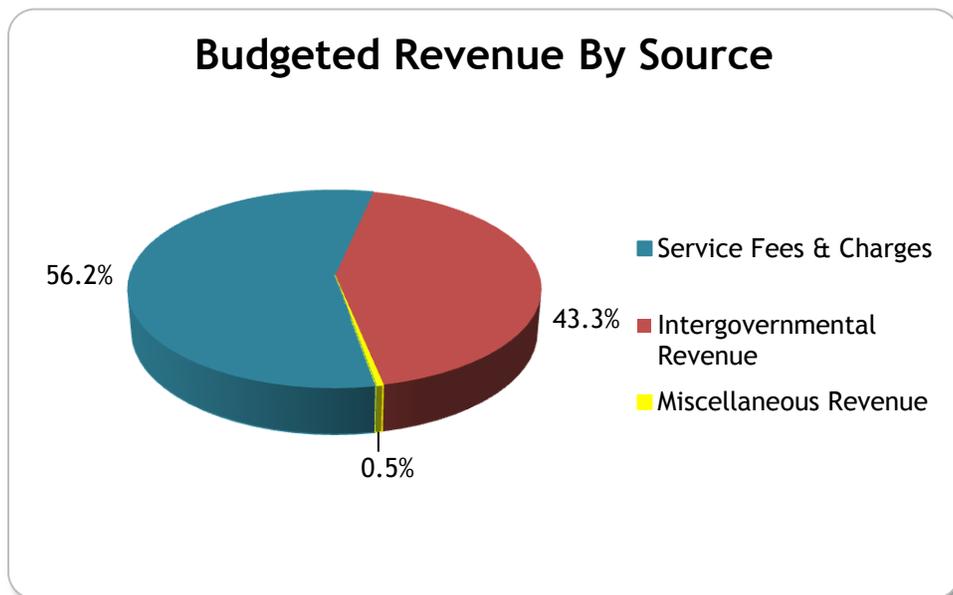


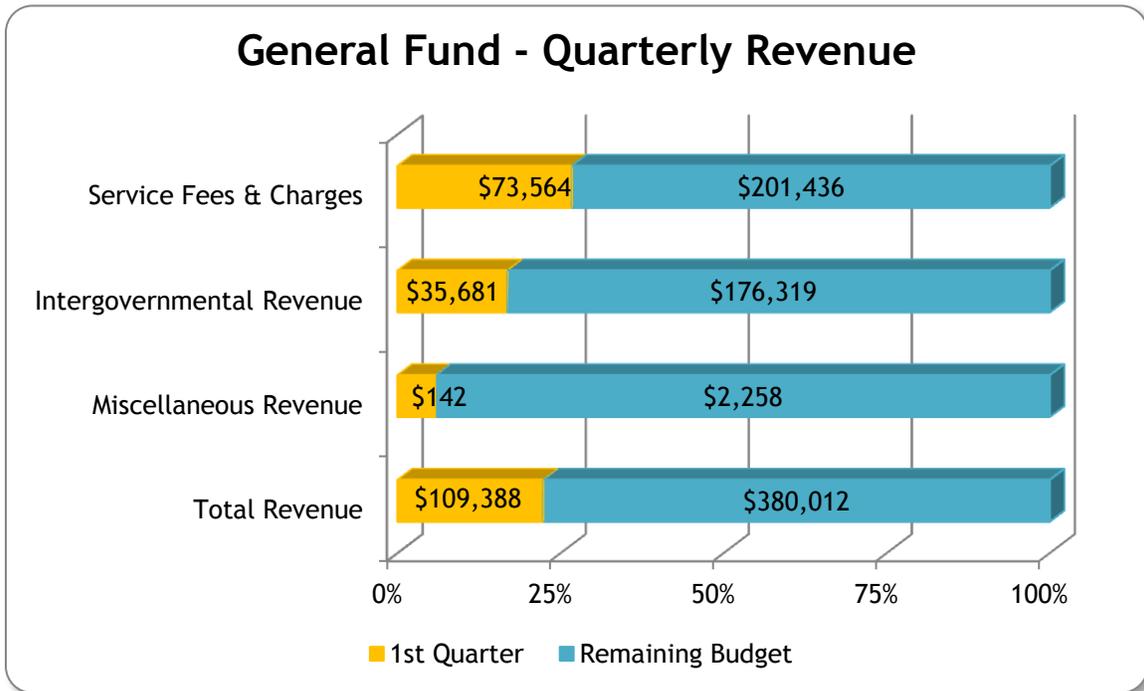
General Fund - Revenue Analysis



- The General Fund revenue for the Prosecuting Attorney's Office is estimated to be **\$489,400** for 2014, which is 0.1% 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; federal grant revenue from the Violence Against Women Act (VAWA), Victims of Crime Acts (VOCA) and the Juvenile Accountability Block Grant (JABG).



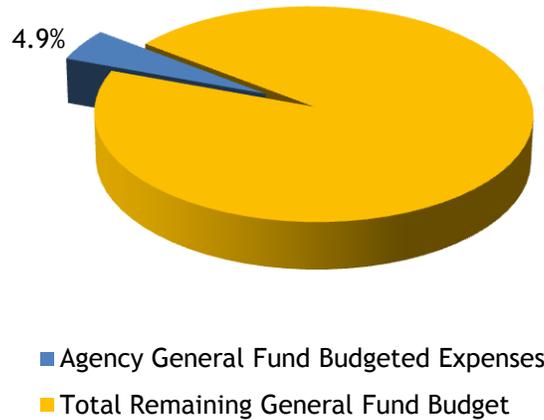
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$153,455	\$186,540	\$152,041	\$111,816	\$153,455	\$603,852
Current Year	\$109,387				\$109,387	\$489,400

\*Current year total represents revised budget.

- First quarter revenue of **\$109,387** represents **22.4%** of the budgeted amount for the year. YTD revenue of **\$109,387** represents **22.4%** of the budgeted amount for the year.
- First quarter Service Fees & Charges revenue represents 26.7% of the budgeted amount for the year. This is a 2.8% increase over the same period in 2013.
- First quarter Intergovernmental revenue represents 16.8% of the budgeted amount for the year. This is a 56.3% decrease compared to the same period in 2013 due to the timing of the VAWA grant payment, which is currently being processed and is expected to be received in the 2<sup>nd</sup> quarter.

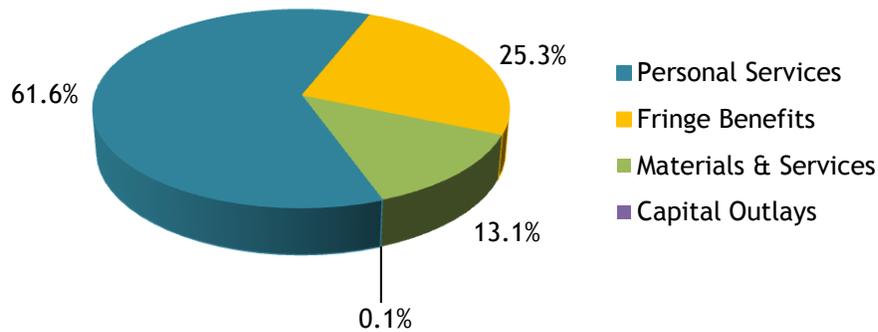
General Fund - Expenditure Analysis

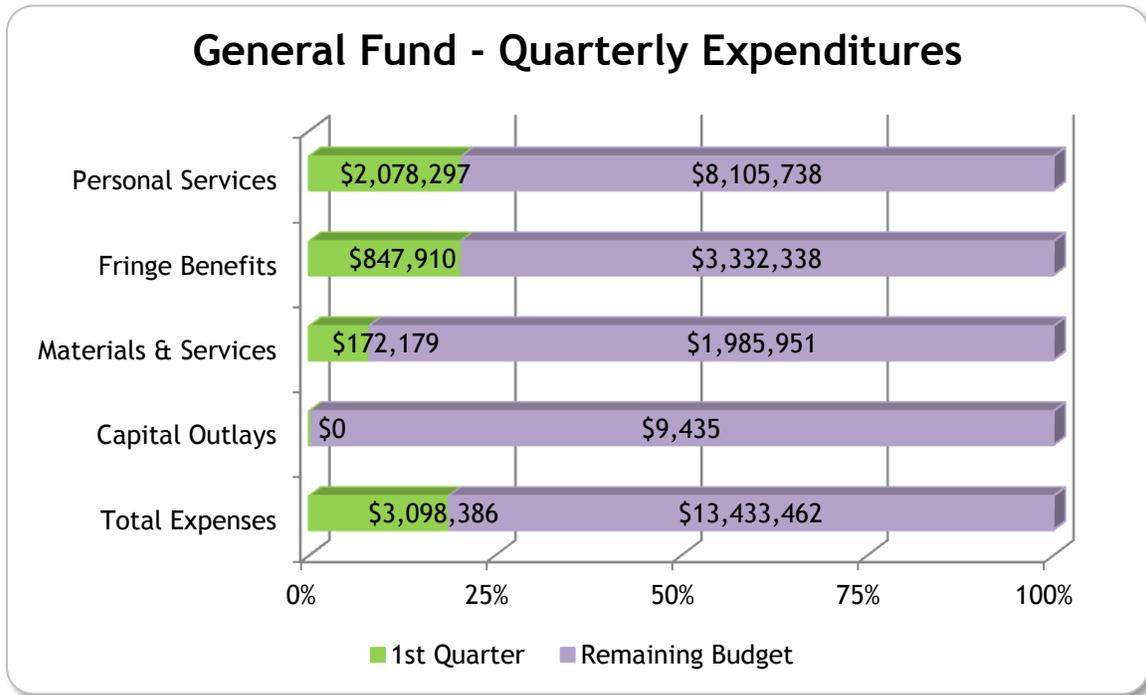
### Share of Total County Expenditures



- The General Fund expenditures for the Prosecuting Attorney's Office are estimated to be \$16,531,848 for 2014, which is 4.9% of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type





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	\$3,084,634	\$3,468,207	\$3,127,237	\$4,014,681	\$3,084,634	\$13,694,759
Current Year	\$3,098,385				\$3,098,385	\$16,531,848

\*Current year total represents revised budget.

- First quarter expenditures of **\$3,098,385** represent **18.7%** of the budgeted amount for the year. YTD expenditures of **\$3,098,385** represent **18.7%** of the budgeted amount for the year.
- First quarter Personal Services expenditures represent 20.4% of the budgeted amount for the year. This is a 1.7% decrease from 2013 primarily attributed to termination payouts last year (\$75,541 in 2013 vs. \$1,777 in 2014).
- First quarter Fringe Benefits expenditures represent 20.2% of the budgeted amount for the year. The variance is due to the increase in health care and workers' compensation premiums not occurring until April 1.
- First quarter Materials and Services expenditures represent 7.9% of the budgeted amount for the year. The variance is due to the timing of the Case Management system milestones. Of the remaining budget within Materials & Services, \$1.4 million or 72.2% is related to the new system, most of which will be paid out in the 2<sup>nd</sup> and 3<sup>rd</sup> quarters.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$2,350,162	\$2,078,297	88.4%
2 <sup>nd</sup> Quarter	\$2,741,856		
3 <sup>rd</sup> Quarter	\$2,350,162		
4 <sup>th</sup> Quarter	\$2,741,856		
<b>Total</b>	<b>\$10,184,035</b>	<b>\$2,078,297</b>	<b>20.4%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The variance is due to staffing vacancies which are in the process of being filled.

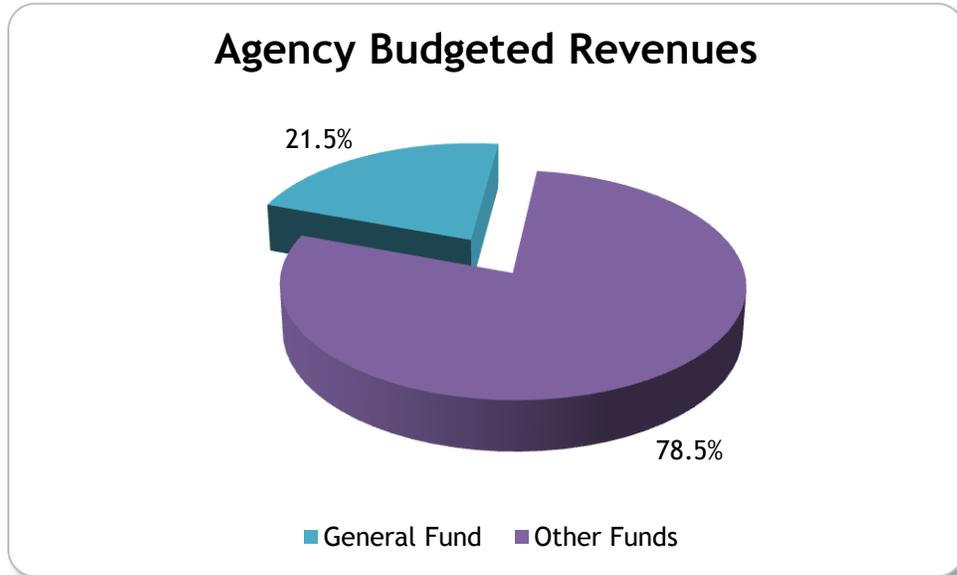
General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Prosecuting Attorney's Office was \$238,565.

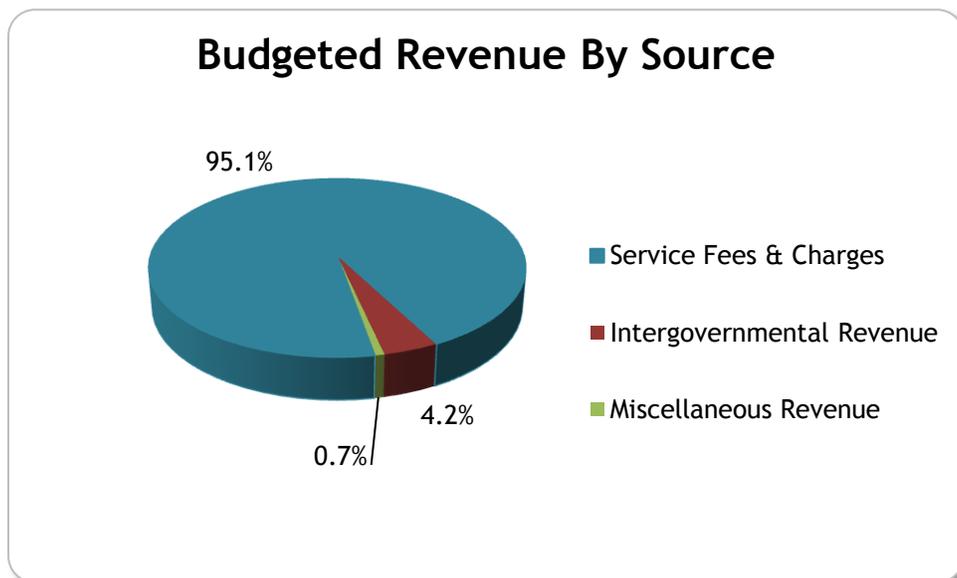
General Fund - Budget Corrective Items - Pending

- Last year, the Board of Commissioners approved Resolution No. 0429-13 authorizing a contract with the Archer Company to conduct a salary study for the Prosecutor's Office. The results of that study are expected to be received in the 2<sup>nd</sup> quarter.

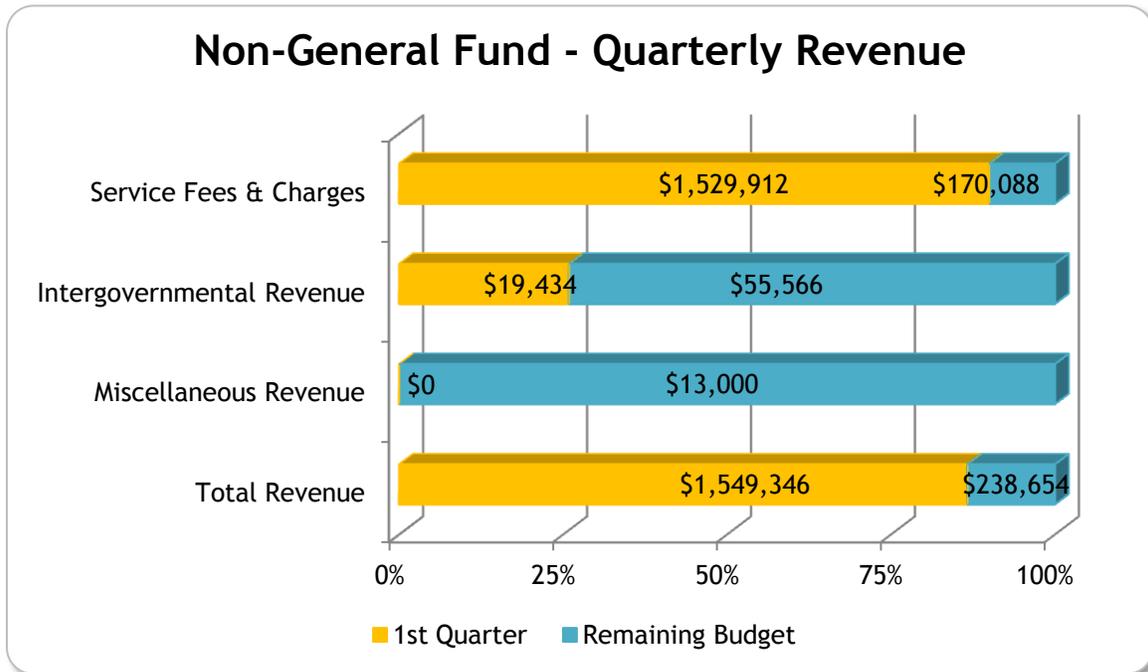
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Prosecuting Attorney's Office is estimated to be **\$1,788,000** for 2014, which is **78.5%** 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: a contract with the Solid Waste Authority of Central Ohio (SWACO) and 2.5% of delinquent real estate and personal property taxes, reimbursements and refunds.

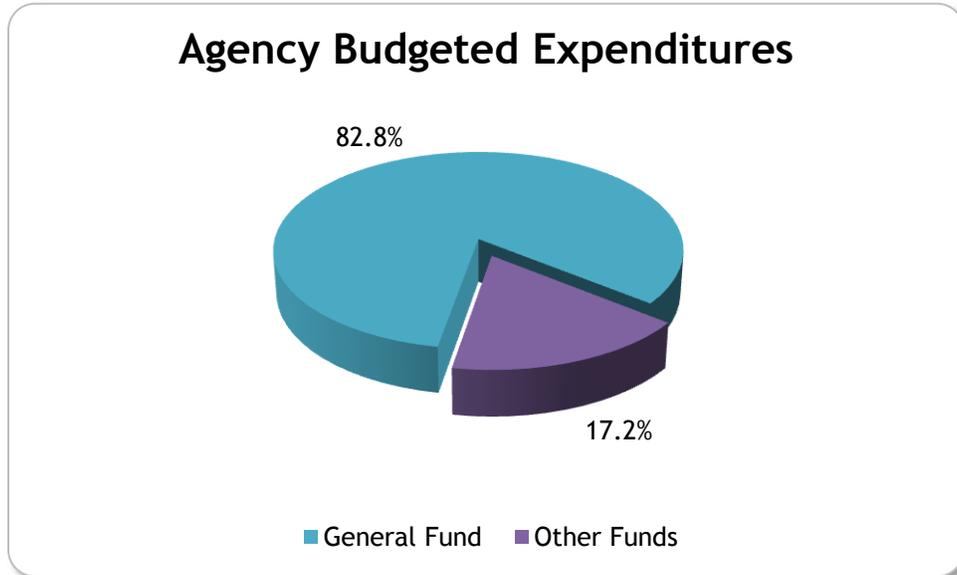


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,615,443	\$83,526	\$332,877	\$72,026	\$1,615,443	\$2,103,872
Current Year	\$1,549,345				\$1,549,345	\$1,788,000

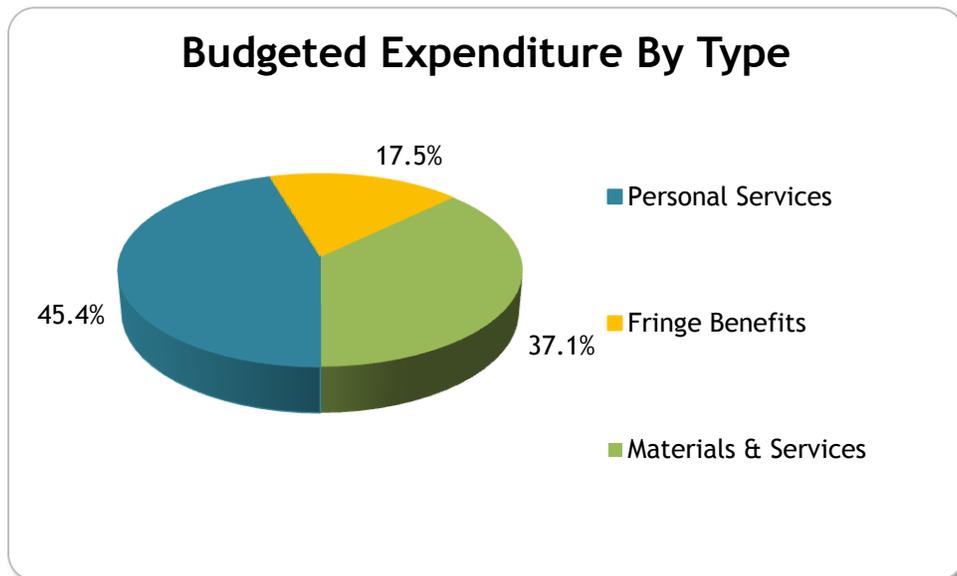
\*Current year total represents revised budget.

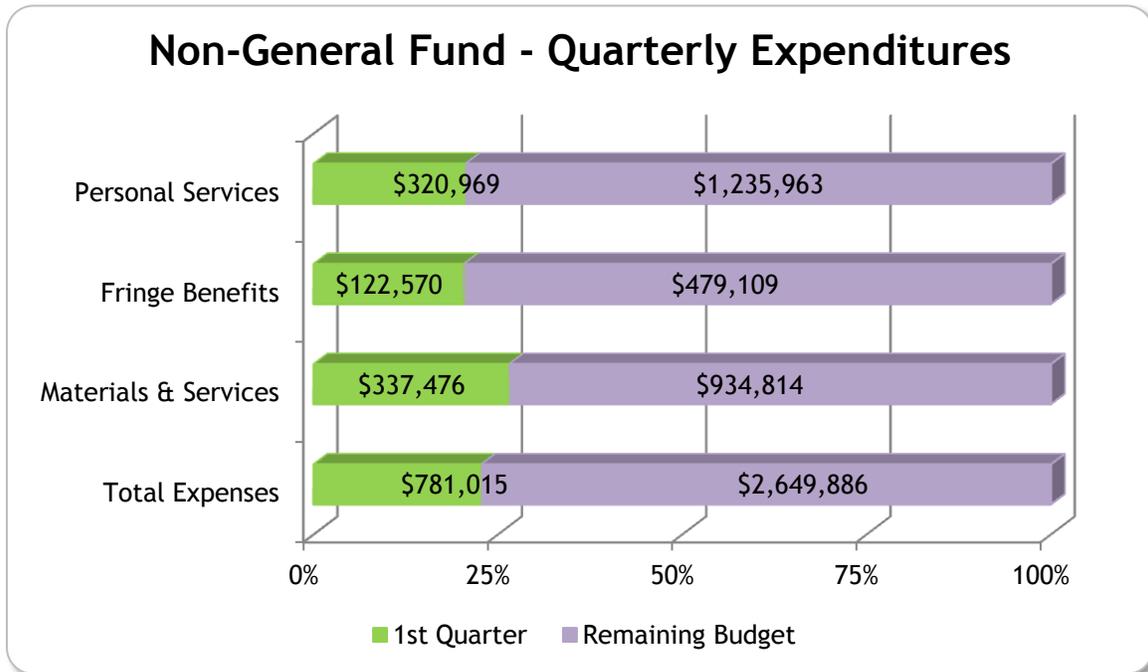
- First quarter revenue of **\$1,549,345** represents **86.7%** of the budgeted amount for the year. YTD revenue of **\$1,549,345** represents **86.7%** of the budgeted amount for the year.
- First quarter Service Fees and Charges revenue represent 90.0% of the budgeted amount for the year. Historically, the vast majority (between 85-95%) of revenue in the Delinquent Tax and Assessment Collection Fund has been received in the 1<sup>st</sup> quarter, primarily attributed to Certified Delinquent Tax Fees. Of the \$1,549,346 collected thus far, 98.7% has been in the Delinquent Tax and Assessment Collection (DTAC) Fund.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Prosecuting Attorney's Office are estimated to be **\$3,430,900** for 2014, which is **17.2%** of the total budgeted expenditures for the Prosecuting Attorney's Office.





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	\$596,654	\$529,852	\$749,409	\$1,168,501	\$596,654	\$3,044,416
Current Year	\$781,013				\$781,013	\$3,430,900

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$781,013** represent **22.8%** of the budgeted amount for the year. YTD expenditures of **\$781,013** represent **22.8%** of the budgeted amount for the year.
- First quarter Personal Services expenditures represent 20.6% of the budgeted amount for the year. This is a 4.4% decrease from 2013 due to an Attorney IV position vacancy in the DTAC program.
- First quarter Materials and Services expenditures represent 26.5% of the budgeted amount for the year. Of the remaining budget within Materials and Services, \$252,000 or 27.0% is related to the new Case Management system, most of which will be paid out in the 2<sup>nd</sup> and 3<sup>rd</sup> quarters.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$359,292	\$320,967	89.3%
2 <sup>nd</sup> Quarter	\$419,174		
3 <sup>rd</sup> Quarter	\$359,292		
4 <sup>th</sup> Quarter	\$419,174		
<b>Total</b>	<b>\$1,556,932</b>	<b>\$320,967</b>	<b>20.6%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The variance is due to an Attorney IV position vacancy.

### Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Prosecuting Attorney's Office were:
  - \$1,618 in the Rotary Fund (Fund 2044).
  - \$28,714 in the Delinquent Tax and Assessment Collection Fund (Fund 2047).
  - \$1,548 in the Self Insured Workers Compensation Fund (Fund 6061).

### Non-General Fund - Budget Corrective Items - Pending

- Last year, the Board of Commissioners approved Resolution No. 0429-13 authorizing a contract with the Archer Company to conduct a salary study for the Prosecutor's Office. The results of that study are expected to be received in the 2<sup>nd</sup> quarter.