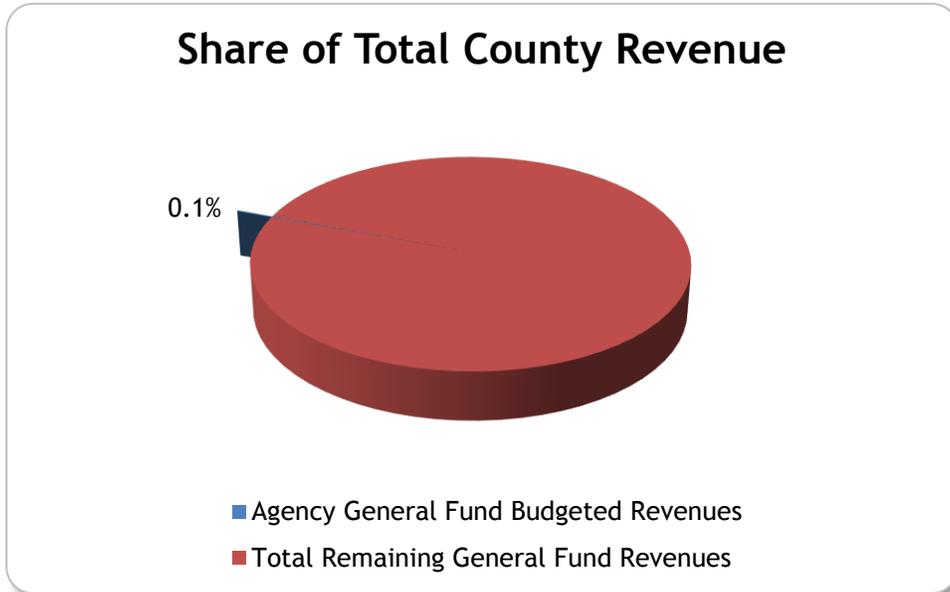
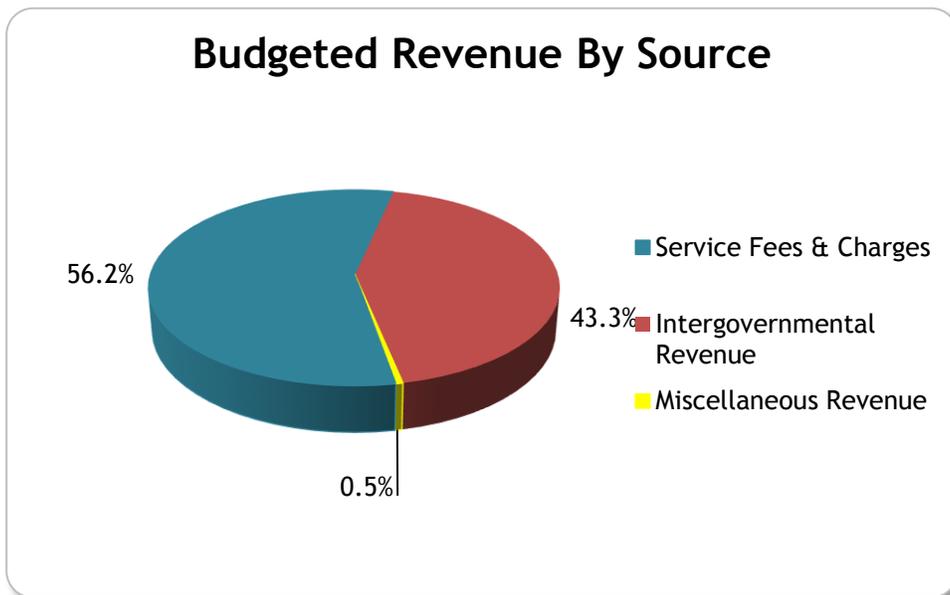


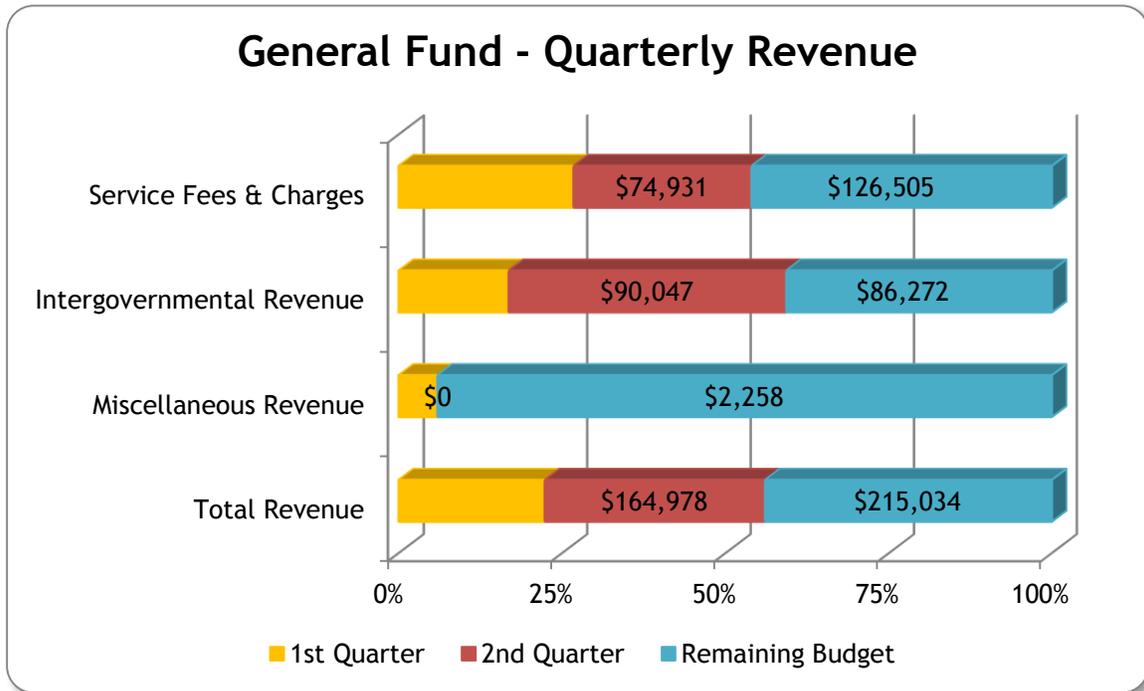
General Fund - Revenue Analysis



- 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).



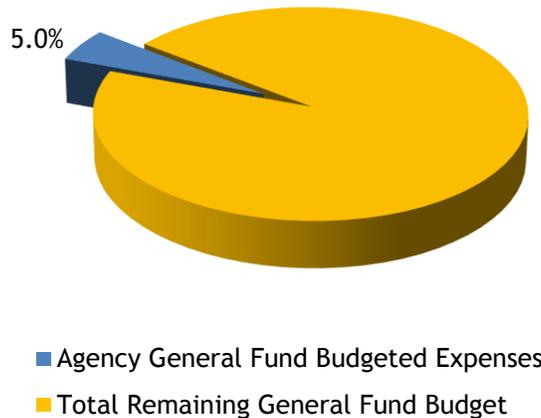
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$153,455	\$186,540	\$152,041	\$111,816	\$339,995	\$603,852
Current Year	\$109,387	\$164,978			\$274,365	\$489,400

\*Current year total represents revised budget.

- Second quarter revenue of **\$164,978** represents **33.7%** of the budgeted amount for the year. YTD revenue of **\$274,365** represents **56.1%** of the budgeted amount for the year.
- Second quarter Service Fees & Charges revenue represents 27.2% of the budgeted amount for the year; year-to-date this revenue is at 54.0% of budget. This is a 2.9% increase over the same period in 2013.
- Year-to-date Intergovernmental Revenue through the end of the 2<sup>nd</sup> quarter represents 59.3% of budget. This is a 28.7% decrease from the first half of 2013 due to timing of the Violence Against Women Act (VAWA) grants.

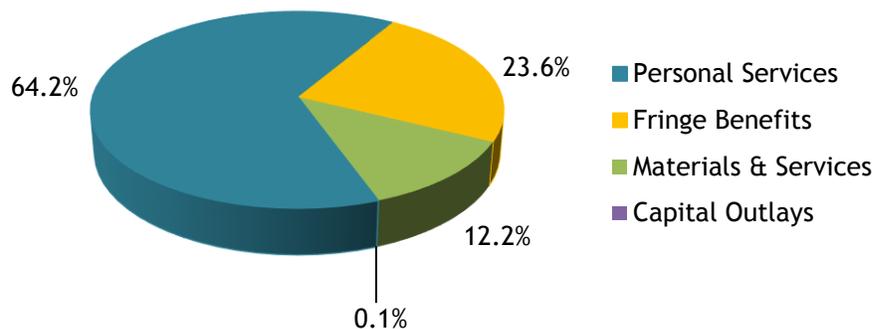
General Fund - Expenditure Analysis

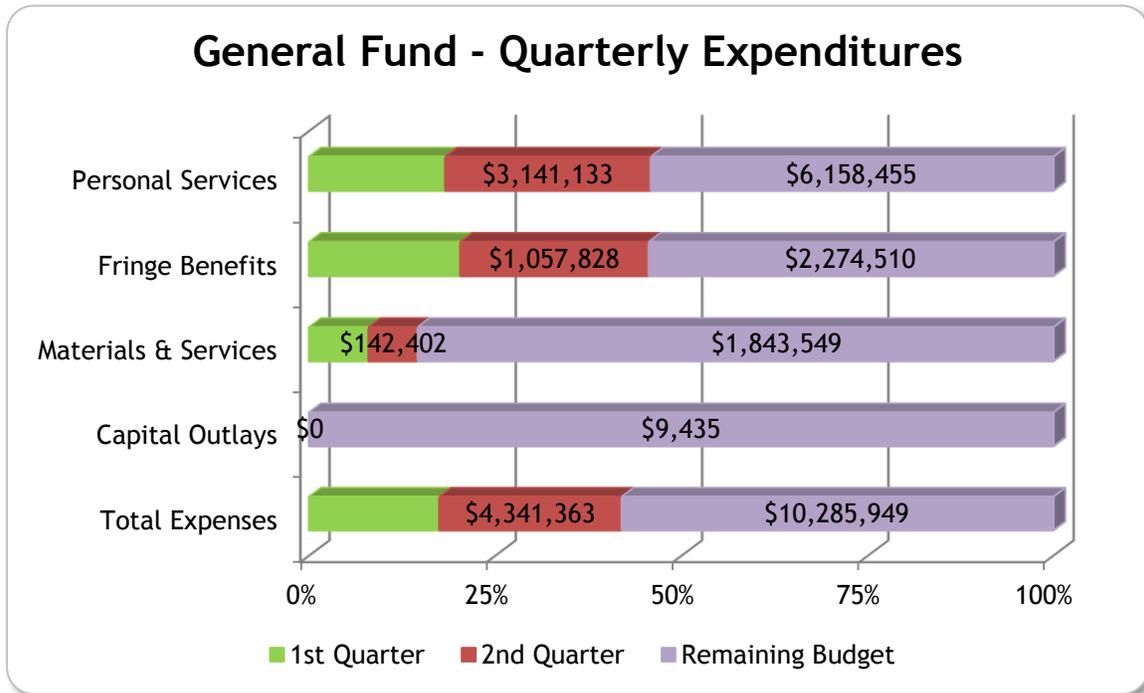
### Share of Total County Expenditures



- The General Fund expenditures for the Prosecuting Attorney's Office are estimated to be \$17,725,698 for 2014, which is 5.0% 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	\$6,552,841	\$13,694,759
Current Year	\$3,098,385	\$4,341,363			\$7,439,748	\$17,725,698

\*Current year total represents revised budget.

- Second quarter expenditures of **\$4,341,363** represent **24.5%** of the budgeted amount for the year. YTD expenditures of **\$7,439,748** represent **42.0%** of the budgeted amount for the year.
- Second quarter Personal Services expenditures represent 27.6% of the budgeted amount for the year; year-to-date these expenditures are 45.9% of budget. This is a 14.4% increase due to the implementation of the salary survey authorized on Resolution No. 0396-14 on June 10, 2014.
- Second quarter Fringe Benefits expenditures represent 25.3% of the budgeted amount for the year; year-to-date these expenditures are 45.6% of budget.
- Second quarter Materials and Services expenditures represent 6.6% of budget bringing the year-to-date total to 14.6% of the budgeted amount for the year. The variance is due to the timing of payments for a new Case Management System. Of the remaining budget within Materials & Services, \$1.4 million or 75.9% is related to the new system, most of which is expected to be paid out in the 3<sup>rd</sup> quarter.

### 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	\$3,338,781	\$3,141,133	94.1%
3 <sup>rd</sup> Quarter	\$2,625,666		
4 <sup>th</sup> Quarter	\$3,063,277		
<b>Total</b>	<b>\$11,377,885</b>	<b>\$5,219,430</b>	<b>45.9%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The increase in expenditures from the 1<sup>st</sup> quarter to the 2<sup>nd</sup> quarter is due to the implementation of a Salary Study authorized on Resolution No. 0396-14 on June 10, 2014.

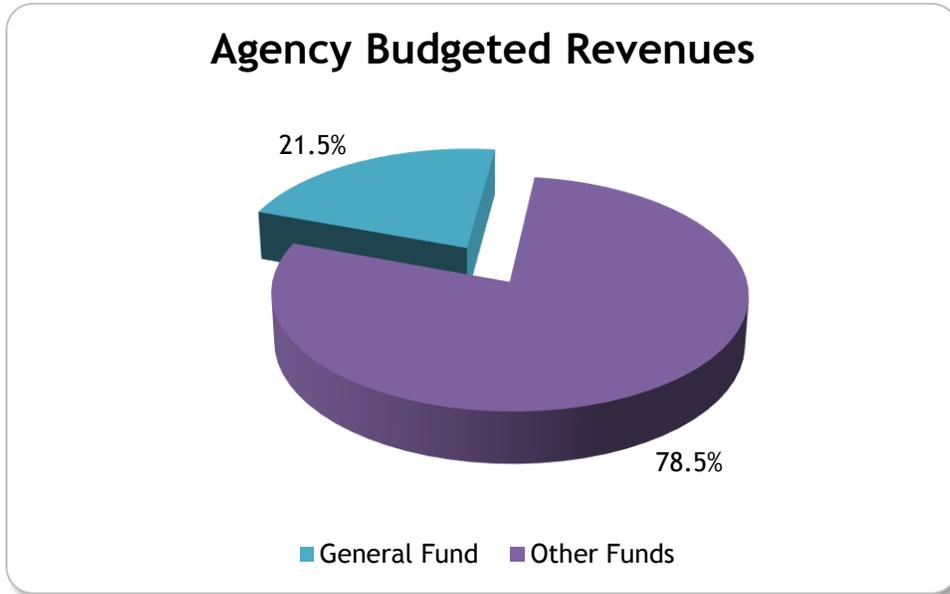
### General Fund - Budget Corrective Items - Approved

- 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.
- Resolution No. 0396-14 authorized a transfer of General Fund appropriations (from the Commissioners' Reserves in the amount of \$1,193,850 for the implementation of a Salary Study conducted by the Archer Company.

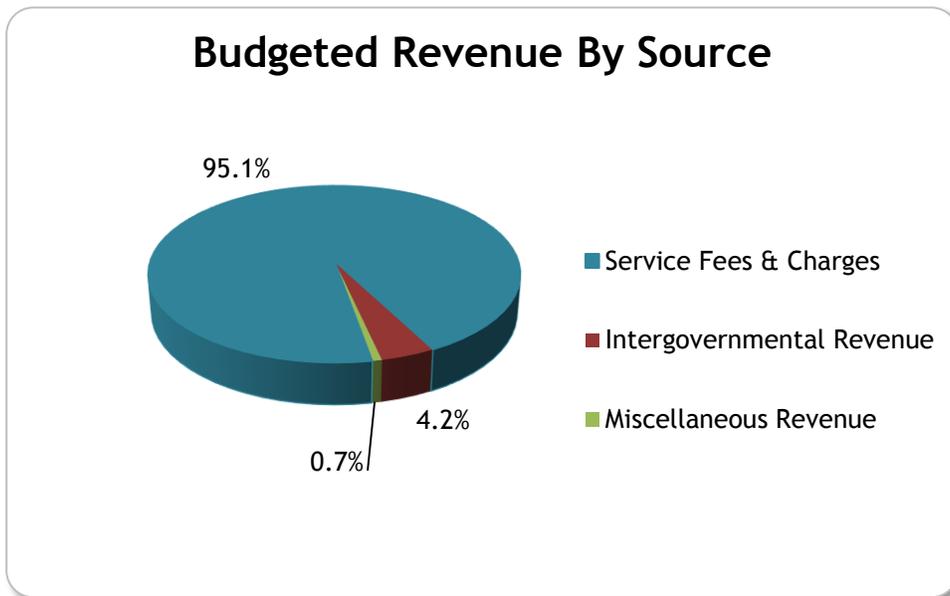
### General Fund - Budget Corrective Items - Pending

- There are no pending requests expected to impact the budget.

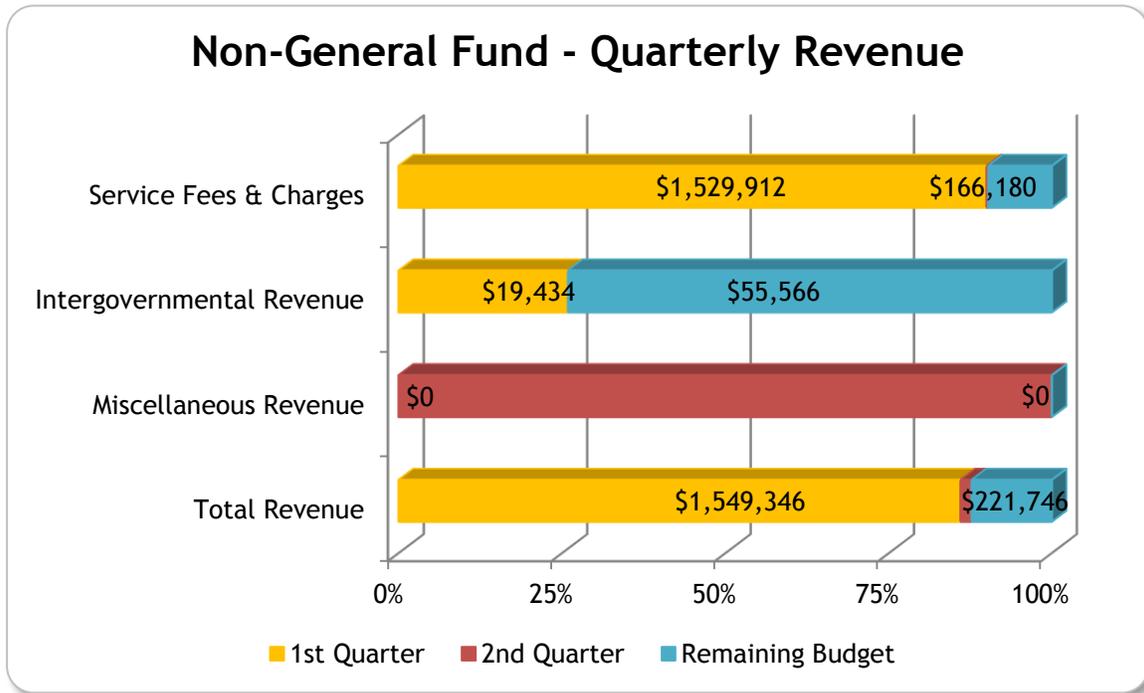
Non-General Fund - Revenue Analysis



- 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.

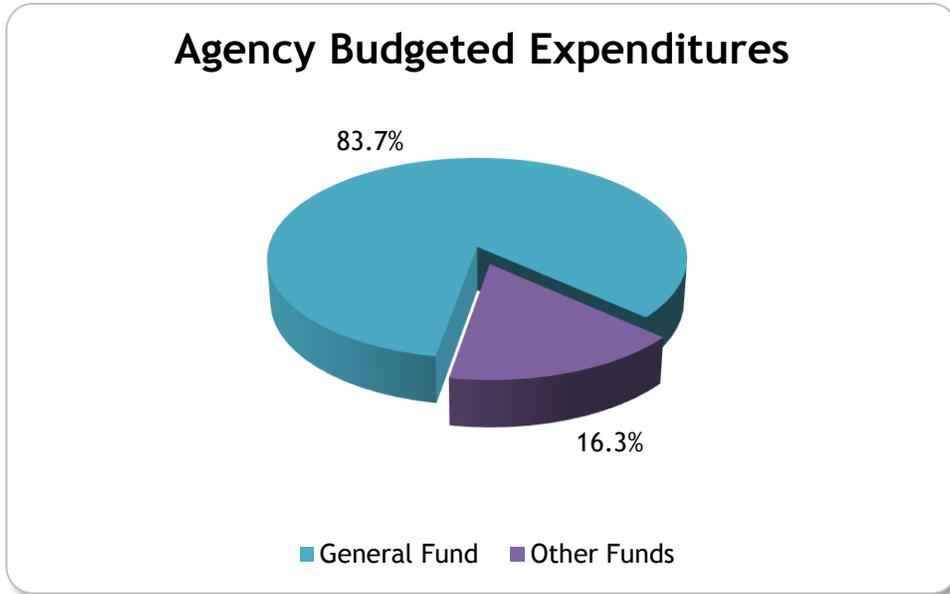


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,615,443	\$83,526	\$332,877	\$72,026	\$1,698,969	\$2,103,872
Current Year	\$1,549,345	\$30,876			\$1,580,221	\$1,788,000

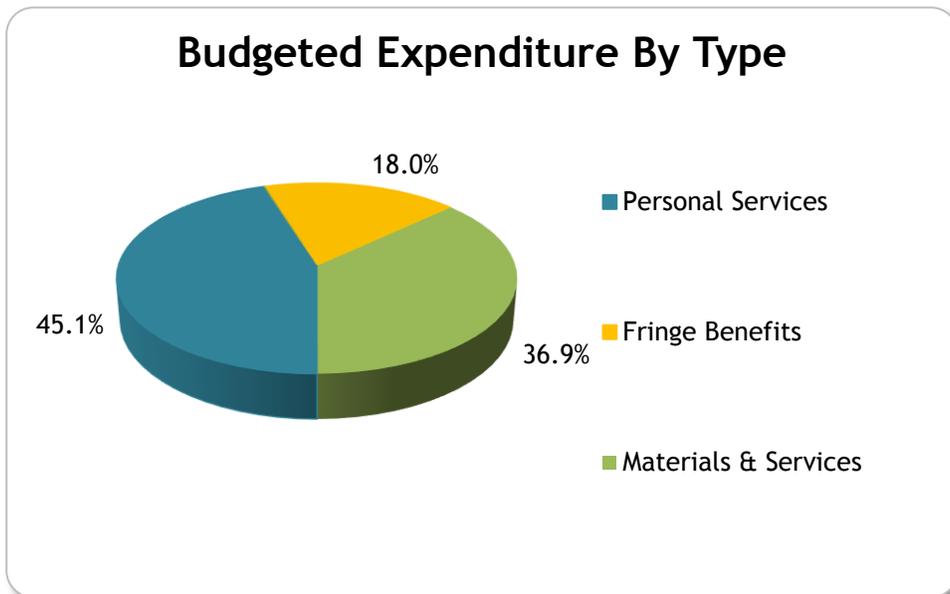
\*Current year total represents revised budget.

- Second quarter revenue of **\$30,876** represents **1.7%** of the budgeted amount for the year. YTD revenue of **\$1,580,221** represents **88.4%** of the budgeted amount for the year.
- There were no additional non-general fund Service Fees and Charges collected in the 2<sup>nd</sup> quarter. Year-to-date revenue represents 90.2% 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 \$1.5 million collected thus far, 98.7% has been in the Delinquent Tax and Assessment Collection (DTAC) Fund.

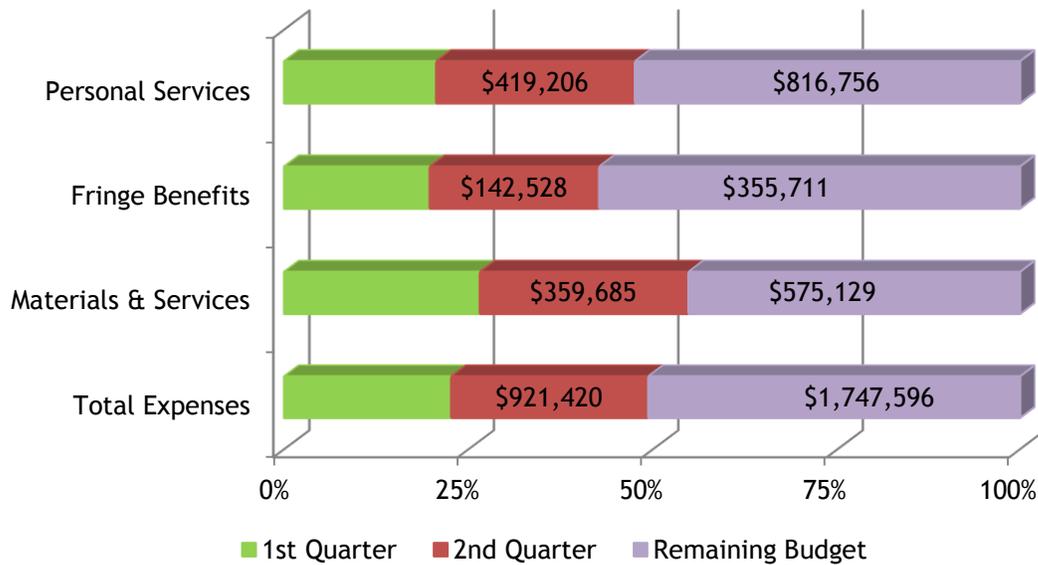
Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Prosecuting Attorney's Office are estimated to be **\$3,450,030** for 2014, which is **16.3%** of the total budgeted expenditures for the Prosecuting Attorney's Office.



### Non-General Fund - Quarterly Expenditures



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	\$1,126,506	\$3,044,416
Current Year	\$781,013	\$921,420			\$1,702,433	\$3,450,030

\*Current year total represents revised budget.

- Second quarter expenditures of **\$921,420** represent **26.7%** of the budgeted amount for the year. YTD expenditures of **\$1,702,433** represent **49.4%** of the budgeted amount for the year.
- Second quarter Personal Services expenditures represent 26.9% of the budgeted amount for the year; year-to-date expenditures represent 47.5% of budget. Second quarter Fringe Benefits represent 22.9% of budget, bringing the year-to-date expenditures to 42.7% of the budgeted amount for the year. Expenditures through the end of the 2<sup>nd</sup> quarter were 7.8% higher than 2013 due to the implementation of the salary study.
- Second quarter Materials and Services expenditures represent 28.3% of the budgeted amount for the year. Of the remaining budget within Materials and Services, 46.6% is related to the new Case Management System, which is expected to be paid out in the 3<sup>rd</sup> quarter. The three-fold increase between 2013 and 2014 in this category is due to the timing of payments to legal consultants to assist with expedited foreclosures and title searches; payments for this service did not begin until the 3<sup>rd</sup> quarter of 2013.

### 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	\$419,207	100.0%
3 <sup>rd</sup> Quarter	\$359,292		
4 <sup>th</sup> Quarter	\$419,174		
<b>Total</b>	<b>\$1,556,932</b>	<b>\$740,174</b>	<b>47.5%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The increase in expenditures from the 1<sup>st</sup> quarter to the 2<sup>nd</sup> quarter is due to the implementation of a Salary Study authorized on Resolution No. 0396-14 on June 10, 2014.

### 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).
- Resolution No. 0396-14 authorized a non-general fund supplemental appropriation in the amount of \$19,130 in the Delinquent Tax and Assessment Collection Fund (Fund 2047) for the implementation of a Salary Study conducted by the Archer Company.

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

- There are no pending requests expected to impact the budget.