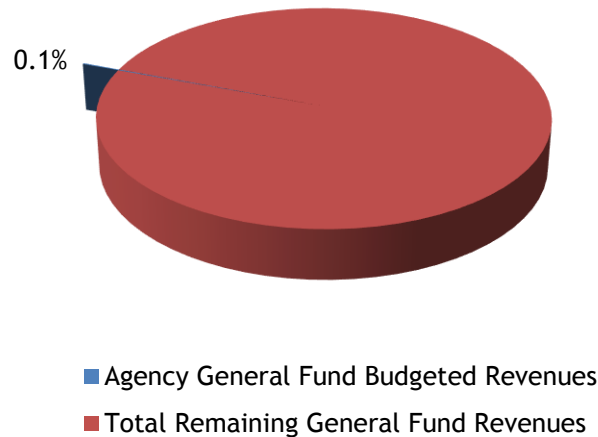


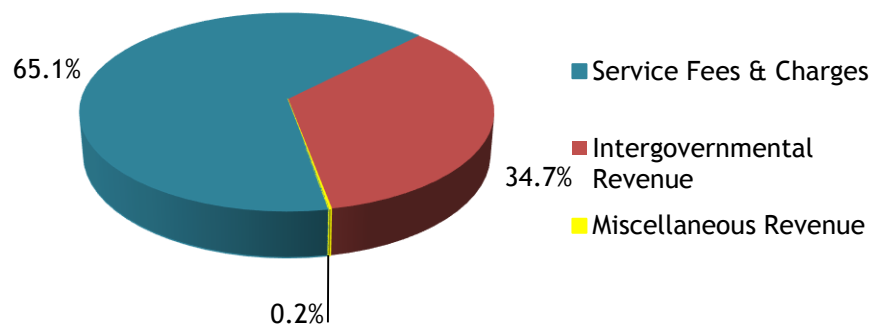
## General Fund - Revenue Analysis

### Share of Total County Revenue

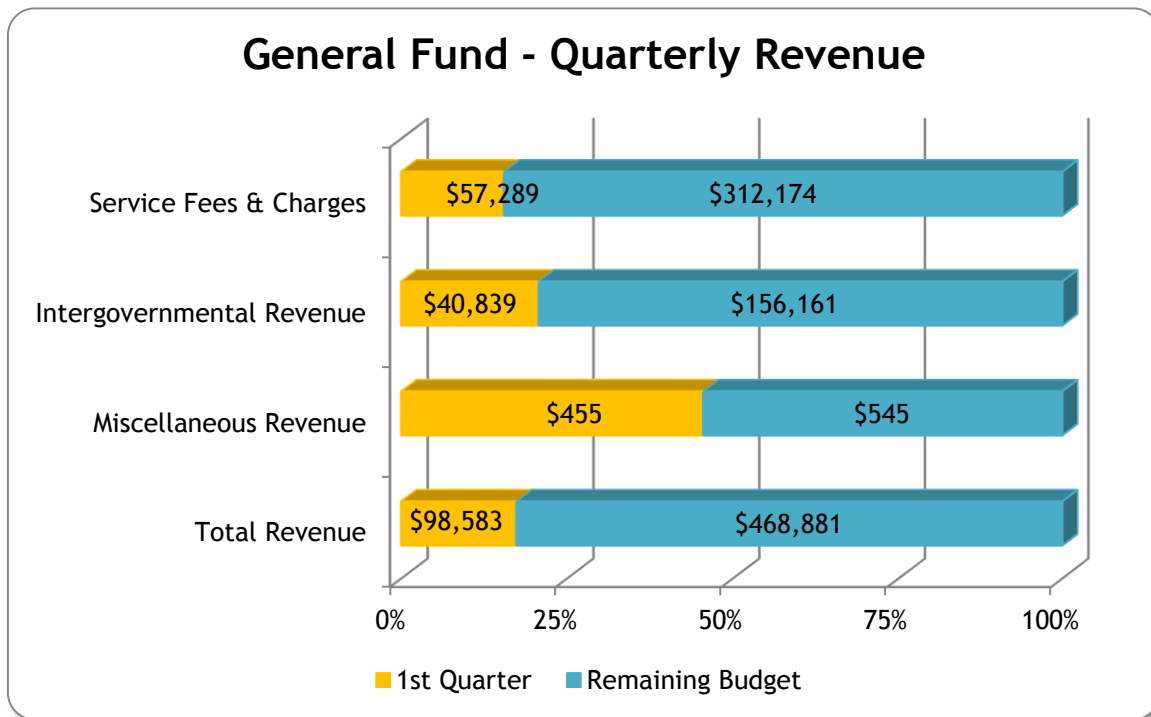


- The General Fund revenue for the Prosecuting Attorney's Office is estimated to be **\$567,463** for 2015, which is **0.1%** of the total budgeted revenue for the General Fund.

### Budgeted Revenue By Source



- The main sources of General Fund revenue for the Prosecuting Attorney's Office are a contract with the Child Support Enforcement Agency and federal grant revenue from the Violence Against Women Act (VAWA), Victims of Crime Acts (VOCA), and the Juvenile Accountability Block Grant (JABG).



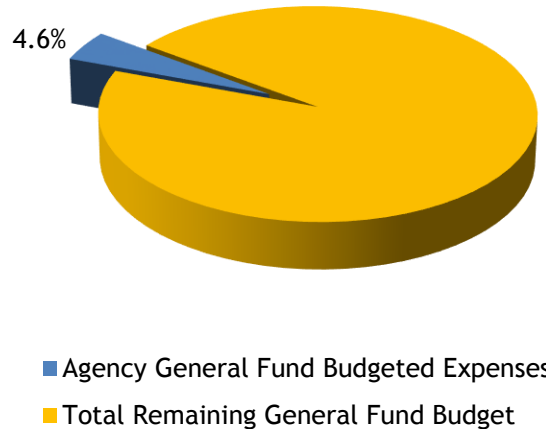
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$109,387	\$164,978	\$76,250	\$191,919	\$109,387	\$542,534
Current Year	\$98,582				\$98,582	\$567,463

*\*Current year total represents revised budget.*

- First quarter revenue of **\$98,582** represents **17.4%** of the budgeted amount for the year.
- First quarter Service Fees & Charges revenue represents 15.5% of the budgeted amount for the year. The variance is related to timing of the reimbursement to be received from Benefits & Risk Management for the attorney assigned to review workers' compensation cases. In the prior year, this position was funded directly out of the Workers' Compensation Fund (Fund 6061).
- First quarter Intergovernmental revenue represents 20.7% of the budgeted amount for the year.

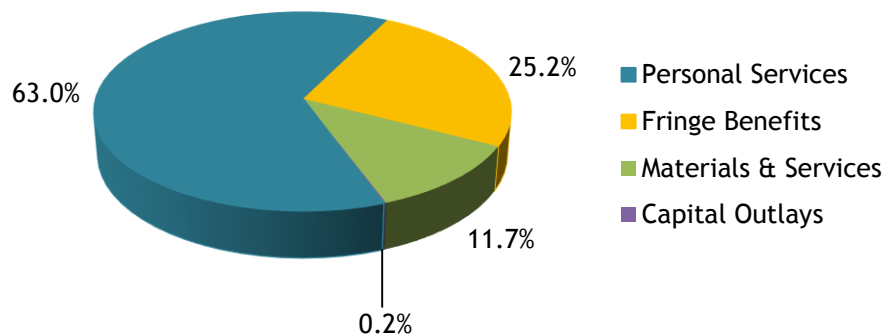
## General Fund - Expenditure Analysis

### Share of Total County Expenditures

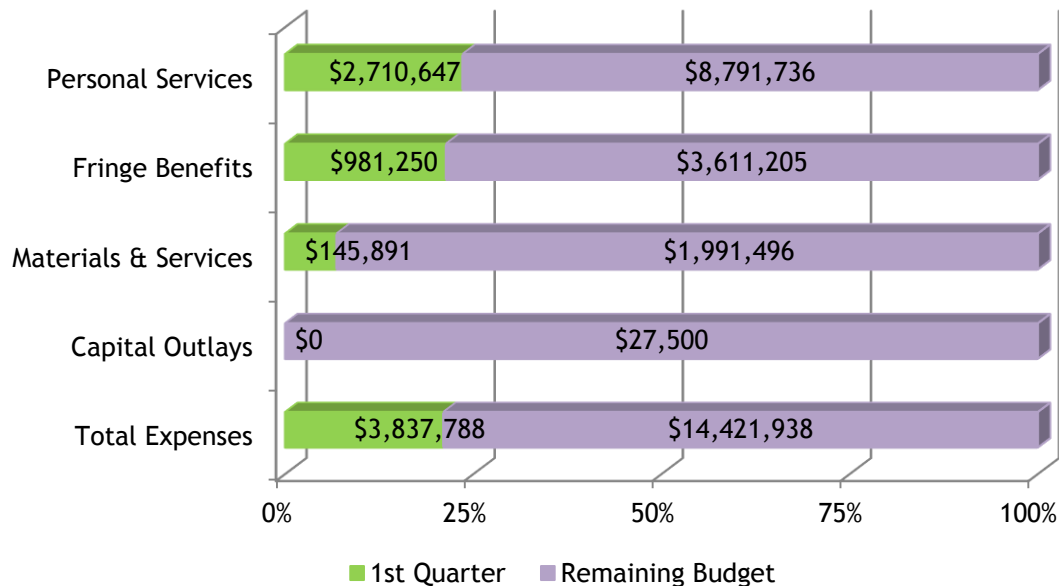


- The General Fund expenditures for the Prosecuting Attorney's Office are estimated to be \$18,259,725 for 2015, which is 4.6% of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type



### 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	\$3,098,385	\$4,341,363	\$3,602,425	\$4,327,343	\$3,098,385	\$15,369,516
Current Year	\$3,837,787				\$3,837,787	\$18,259,725

\*Current year total represents revised budget.

- First quarter expenditures of **\$3,837,787** represent **21.0%** of the budgeted amount for the year.
- First quarter Materials and Services expenditures represent 6.8% 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, \$1.2 million or 62.3% 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	\$2,654,396	\$2,710,646	102.1%
2 <sup>nd</sup> Quarter	\$3,096,795		
3 <sup>rd</sup> Quarter	\$2,654,396		
4 <sup>th</sup> Quarter	\$3,096,795		
<b>Total</b>	<b>\$11,502,383</b>	<b>\$2,710,646</b>	<b>23.6%</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 termination payouts in the amount of \$170,543.

### General Fund - Budget Corrective Items - Approved

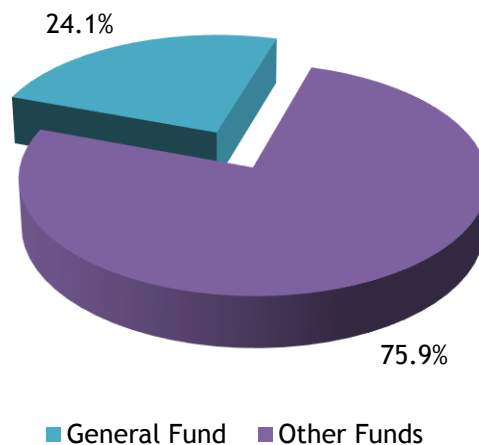
- Resolution No. 0037-15 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,700,488 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Prosecuting Attorney's Office was \$259,308.

### General Fund - Budget Corrective Items - Pending

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

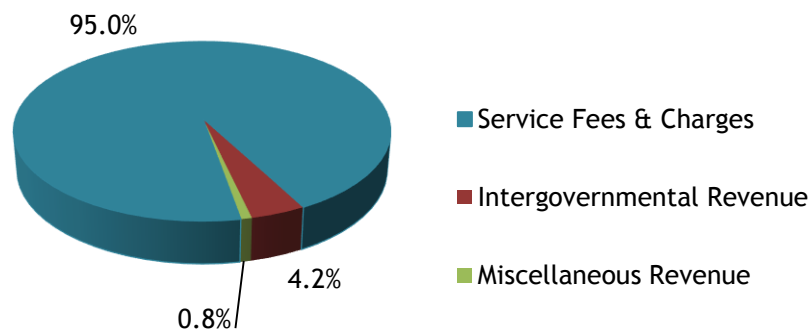
## Non-General Fund - Revenue Analysis

### Agency Budgeted Revenues



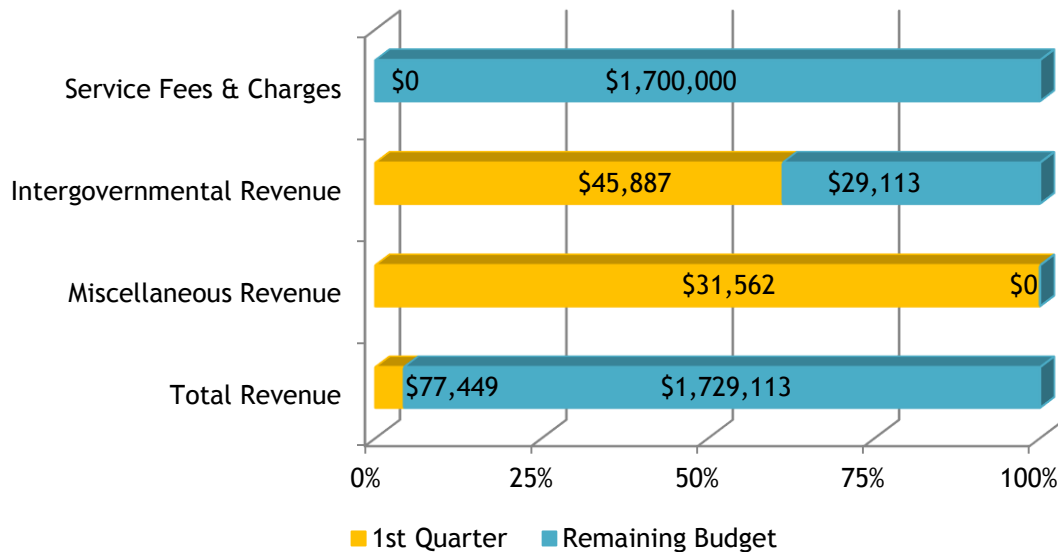
- The non-general fund revenue for the Prosecuting Attorney's Office is estimated to be **\$1,790,000** for 2015, which is **75.9%** of the total budgeted revenue for the Prosecuting Attorney's Office.

### Budgeted Revenue By Source



- 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.

### Non-General Fund - Quarterly Revenue



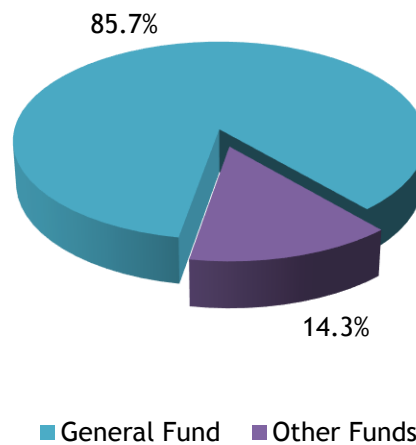
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,549,345	\$30,876	\$455,058	\$34,520	\$1,549,345	\$2,069,799
Current Year	\$77,449				\$77,449	\$1,790,000

*\*Current year total represents revised budget.*

- First quarter revenue of **\$77,449** represents 4.3% of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement is set to occur during the 2<sup>nd</sup> quarter, rather than the 1<sup>st</sup> quarter as in the prior year.
- Intergovernmental Revenue includes revenue in the amount of \$45,887 is from the SWACO contract for services provided during the 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2014.

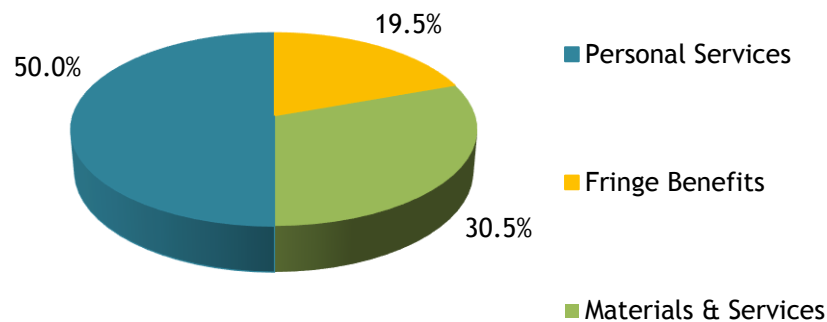
## Non-General Fund - Expenditure Analysis

### Agency Budgeted Expenditures



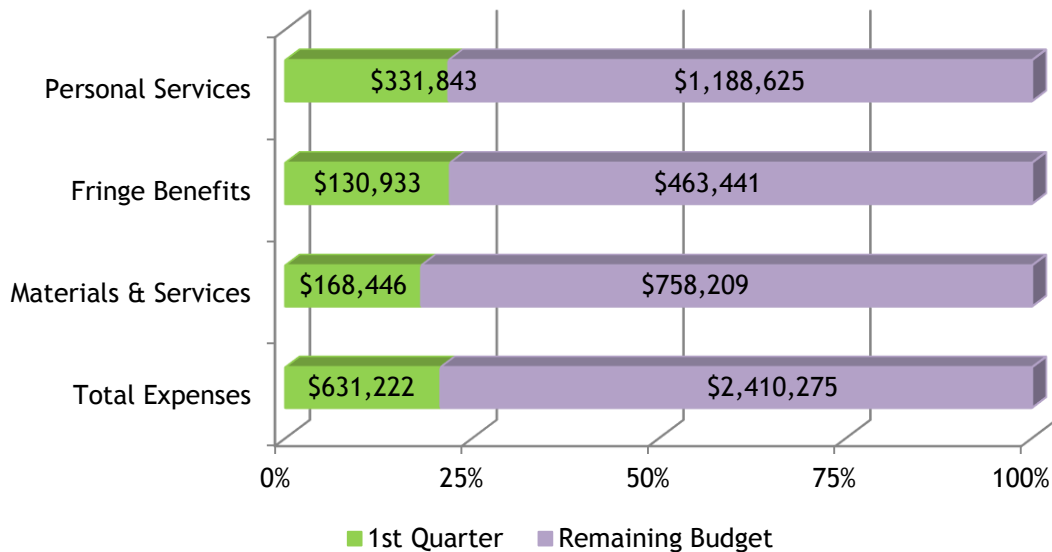
- The non-general fund expenditures for the Prosecuting Attorney's Office are estimated to be **\$3,041,496** for 2015, which is **14.3%** of the total budgeted expenditures for the Prosecuting Attorney's Office.

### Budgeted Expenditure By Type





### 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	\$764,403	\$901,540	\$778,313	\$1,056,033	\$764,403	\$3,500,289
Current Year	\$631,221				\$631,221	\$3,041,496

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$631,221** represent **20.8%** of the budgeted amount for the year.
- First quarter Materials and Services expenditures represent 18.2% of the budgeted amount for the year. Of the remaining budget within Materials and Services, \$220,000 or 23.7% 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	\$350,877	\$331,842	94.6%
2 <sup>nd</sup> Quarter	\$409,357		
3 <sup>rd</sup> Quarter	\$350,877		
4 <sup>th</sup> Quarter	\$409,357		
<b>Total</b>	<b>\$1,520,468</b>	<b>\$331,842</b>	<b>21.8%</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 two Senior Prosecutor position vacancies.

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

- Resolution No. 0037-15 authorized non-general fund supplemental appropriations in the amount of \$993,825 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 were:
  - \$1,815 in the Rotary Fund (Fund 2044)
  - \$31,303 in the DTAC Fund (Fund 2047).

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

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