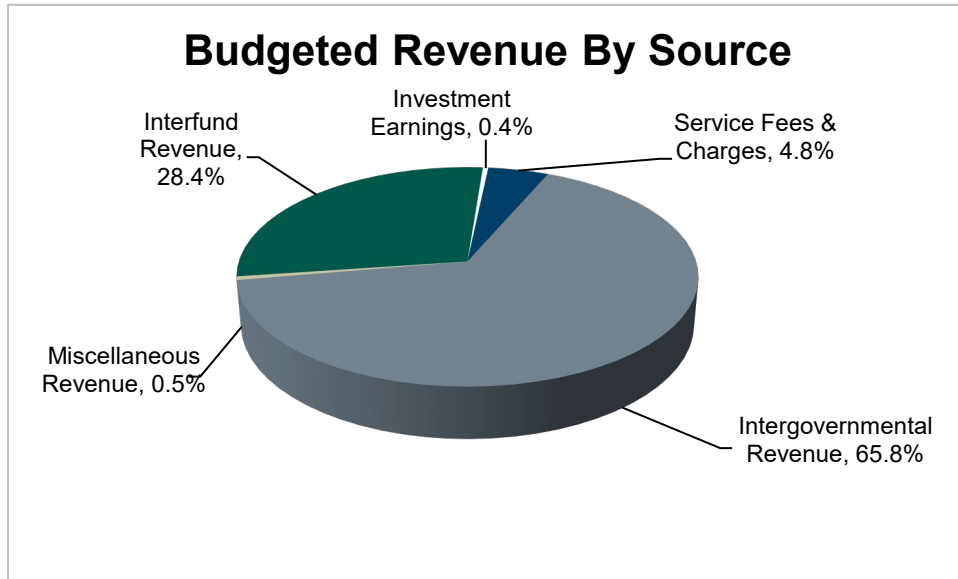
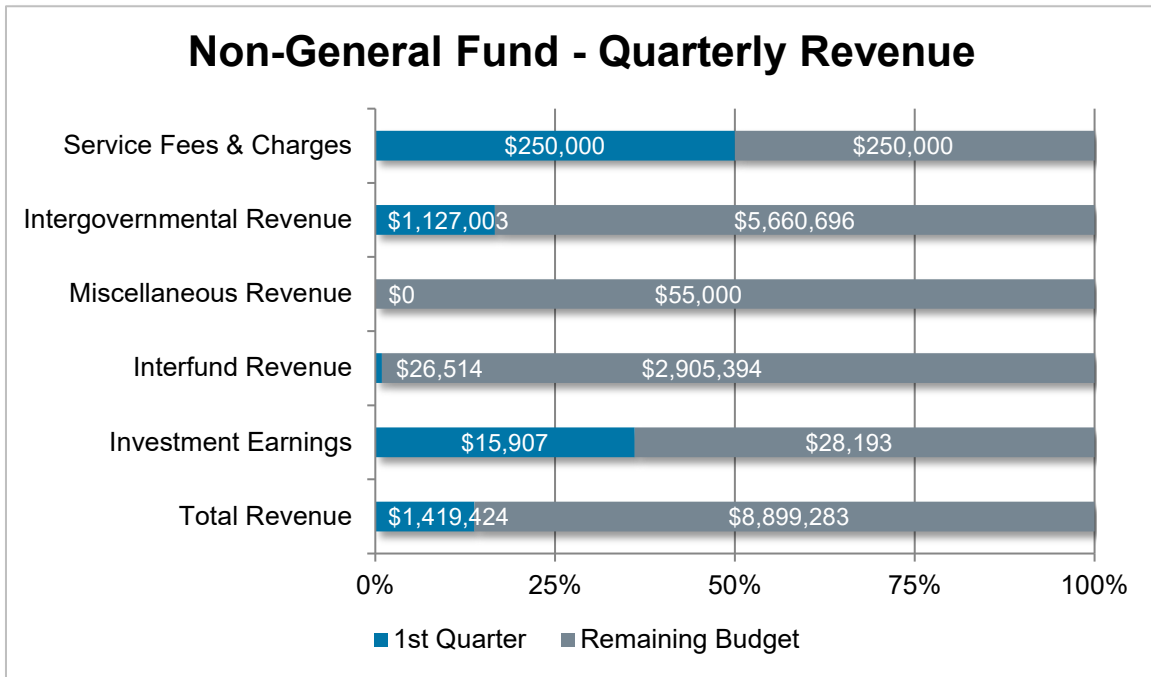


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Justice Policy and Programs is estimated to be **\$10,318,707** for 2024.
- The main sources of non-general fund revenue for Justice Policy and Programs are:
  - Federal grants including Title II (Office of Juvenile Justice and Delinquency Prevention), JABG (Justice Assistance Block Grant), VAWA (Violence Against Women Act), Second Chance Act, and an operating subsidy from the General Fund in the Justice Programs Fund.
  - Federal grants and interest earnings on grant receipts in the Justice Assistance Grant (JAG) Fund.
  - Grants awarded from the Ohio Department of Rehabilitation and Correction Grant Program within the Targeted Community Alternatives to Prison (TCAP) Fund.



| 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   | \$1,146,757             | \$1,324,773             | \$1,402,775             | \$4,214,415             | \$1,146,757 | \$8,088,720  |
| Current Year | \$1,419,424             |                         |                         |                         | \$1,419,424 | \$10,318,707 |

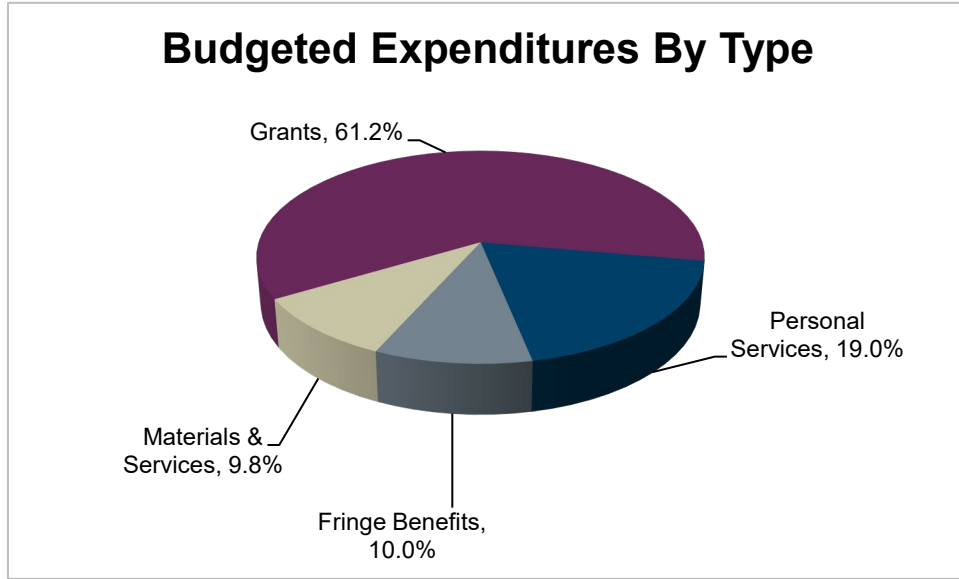
\*Current year total represents revised budget.

- YTD revenue of **\$1,419,424** represents **13.8%** of the budgeted amount for the year. The change from the prior year is primarily due to reimbursements from the Coronavirus Local Fiscal Recovery Fund (CLFRF) authorized by the American Rescue Plan.

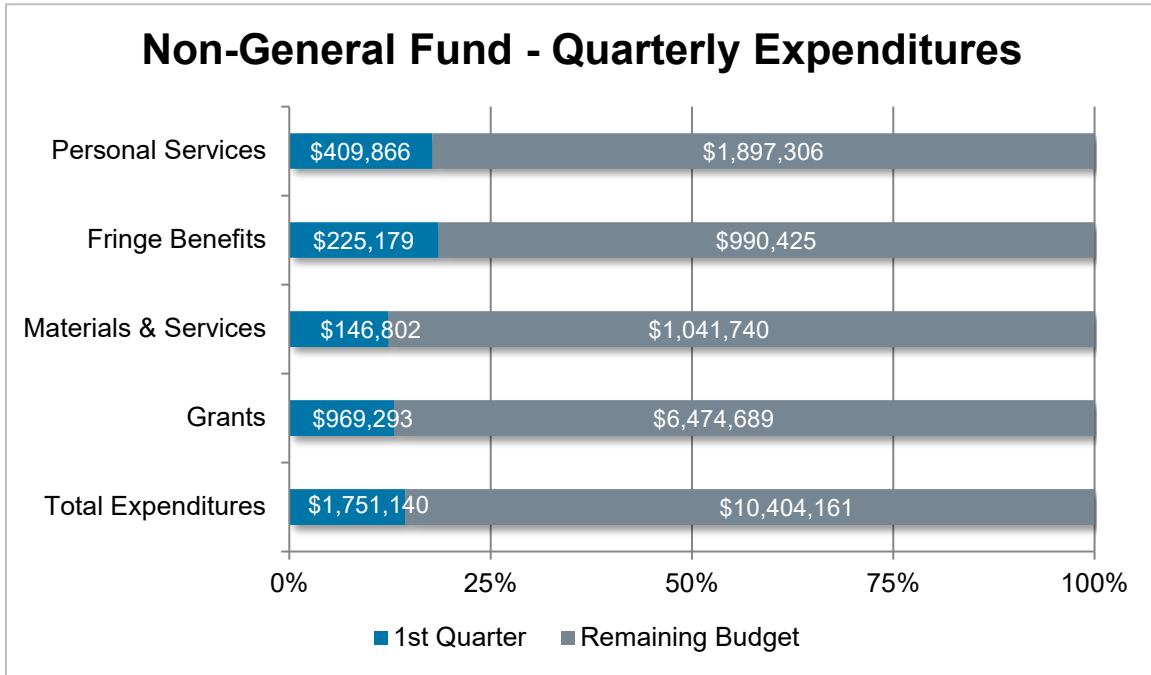
### Non-General Fund – Significant Revenue Sources

| Description                  | Budget Category           | YTD Amount | % of YTD Revenue |
|------------------------------|---------------------------|------------|------------------|
| County Grant – CLFRF         | Intergovernmental Revenue | \$283,664  | 20.0%            |
| State Grants                 | Intergovernmental Revenue | \$281,250  | 19.8%            |
| Interfund Services & Charges | Service Fees & Charges    | \$250,000  | 17.6%            |
| Federal Grants               | Intergovernmental Revenue | \$235,722  | 16.6%            |
| Violence Against Women ACT   | Intergovernmental Revenue | \$165,340  | 11.6%            |

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Justice Policy and Programs are estimated to be **\$12,155,300** for 2024.



| 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   | \$2,205,212             | \$1,782,813             | \$1,743,194             | \$2,345,975             | \$2,205,212 | \$8,077,194  |
| Current Year | \$1,751,140             |                         |                         |                         | \$1,751,140 | \$12,155,300 |

\*Current year total represents revised budget.

- YTD expenditures of **\$1,751,140** represent **14.4%** of the budgeted amount for the year. The change from the prior year is primarily due to the timing of grant distributions.

### Non-General Fund – Significant Non-Payroll Expenditures

| Description               | Budget Category      | YTD Amount | % of YTD Expenditures |
|---------------------------|----------------------|------------|-----------------------|
| Grants to Non-Profits     | Grants               | \$556,199  | 31.8%                 |
| Grants to Other Govts     | Grants               | \$171,356  | 9.8%                  |
| Grants to Other Providers | Grants               | \$170,813  | 9.8%                  |
| Grants to County Agencies | Grants               | \$69,618   | 4.0%                  |
| IT Microsoft Licenses     | Materials & Services | \$39,798   | 2.3%                  |

Non-General Fund – Personal Services Analysis

| Quarter                 | Agency Budget      | Actual Expenditures | % of Budget  |
|-------------------------|--------------------|---------------------|--------------|
| 1 <sup>st</sup> Quarter | \$532,424          | \$409,866           | 77.0%        |
| 2 <sup>nd</sup> Quarter | \$621,162          |                     |              |
| 3 <sup>rd</sup> Quarter | \$532,424          |                     |              |
| 4 <sup>th</sup> Quarter | \$621,162          |                     |              |
| <b>Total</b>            | <b>\$2,307,172</b> | <b>\$409,866</b>    | <b>17.8%</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 higher than anticipated vacancies during the 1<sup>st</sup> quarter.

| Description             | Actual Expenditures | % of Personal Services |
|-------------------------|---------------------|------------------------|
| Salaries & Wages        | \$408,822           | 99.7%                  |
| Termination Payouts     | \$0                 | 0.0%                   |
| Overtime                | \$0                 | 0.0%                   |
| Other Personal Services | \$1,044             | 0.3%                   |

Non-General Fund – Budget Corrective Items - Approved

| Resolution No. | Amount    | Type         | Explanation                                  |
|----------------|-----------|--------------|--|
| 0029-24        | \$94,297  | Supplemental | Non-Bargaining Increase                      |
| 0063-24        | \$328,000 | Supplemental | Carryover of Prior Year Expenditures         |
| 0148-24        | \$261,941 | Supplemental | Franklin County Public Health Overdose Grant |