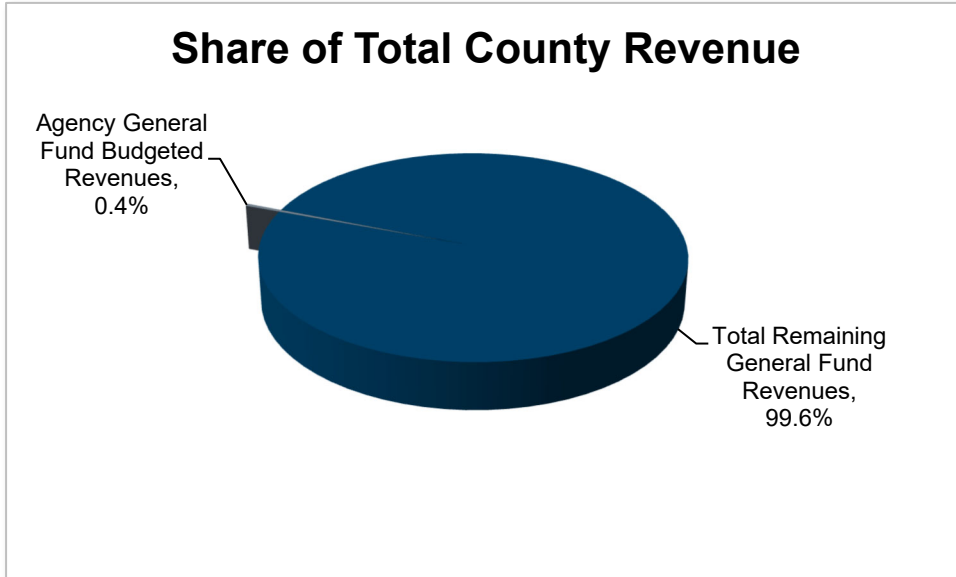
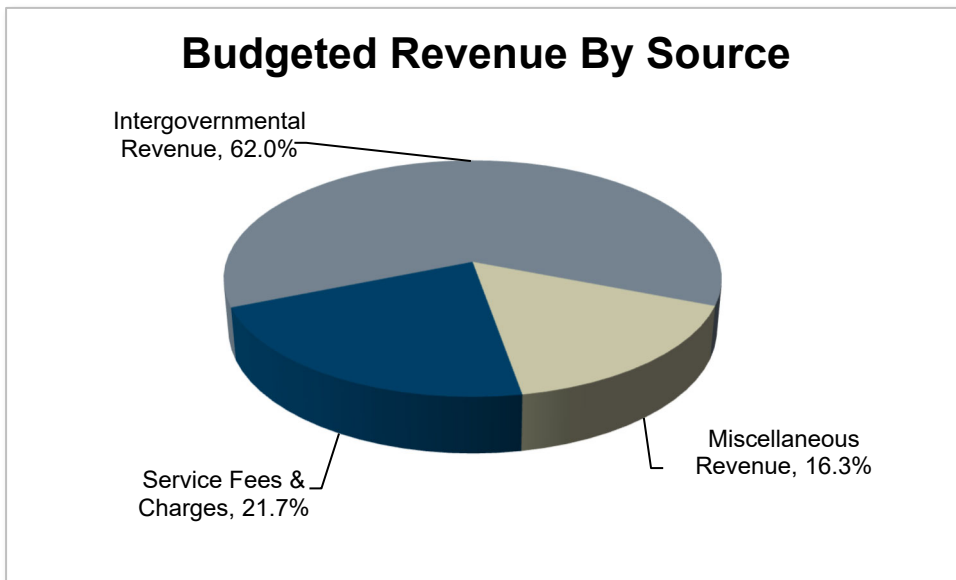


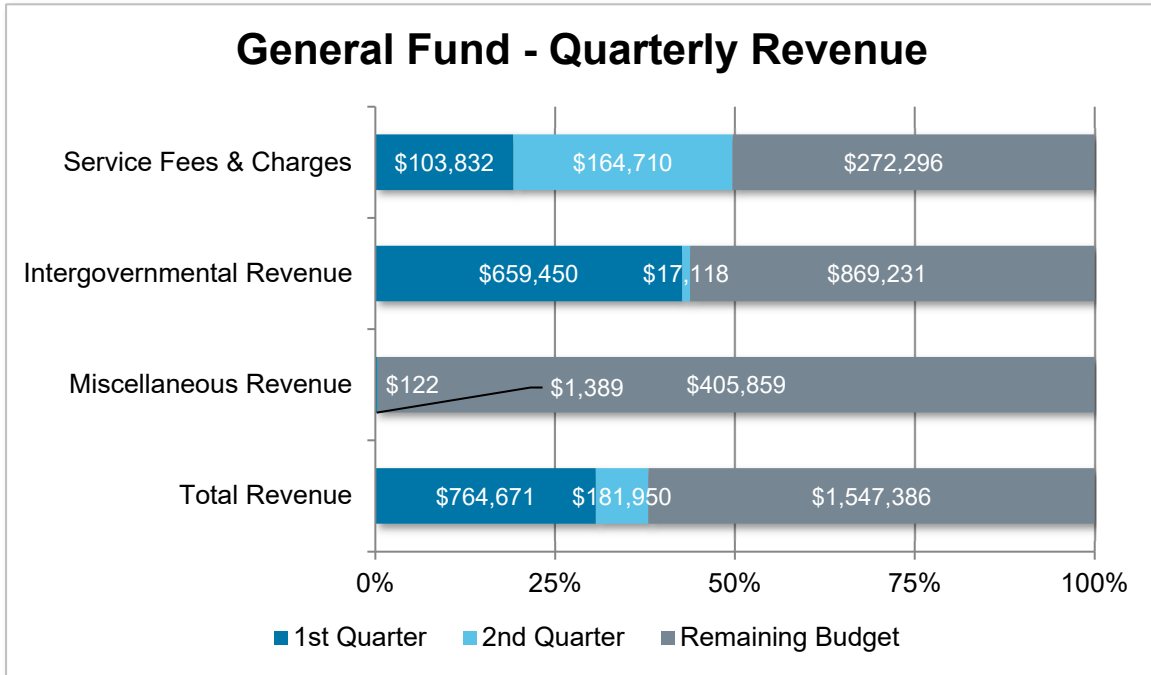
General Fund – Revenue Analysis



- The General Fund revenue for the Prosecuting Attorney's Office is estimated to be **\$2,494,006** for 2024, which is **0.4%** 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, and federal grant revenue from the Violence Against Women Act (VAWA), the Victims of Crime Acts (VOCA), a Conviction Integrity Unit (CIU) grant, and an American Rescue Plan Act (ARPA) grant for additional staff and retention payments.



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	\$116,700	\$693,060	\$326,360	\$327,091	\$809,760	\$1,463,211
Current Year	\$764,671	\$181,950			\$946,620	\$2,494,006

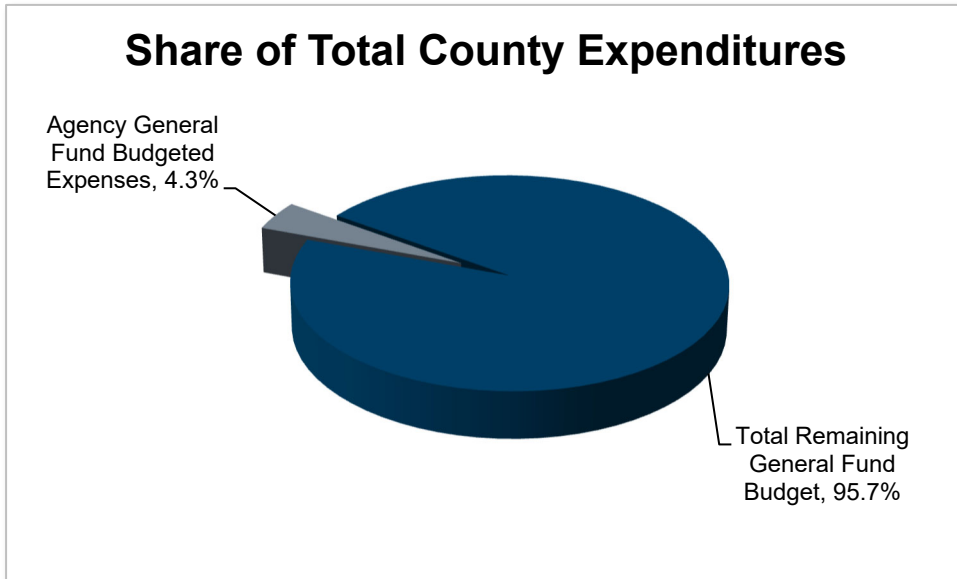
\*Current year total represents revised budget.

- YTD revenue of **\$946,620** represents **38.0%** of the budgeted amount for the year. The change from the prior year is primarily due to CIU grant revenues received in 2024.

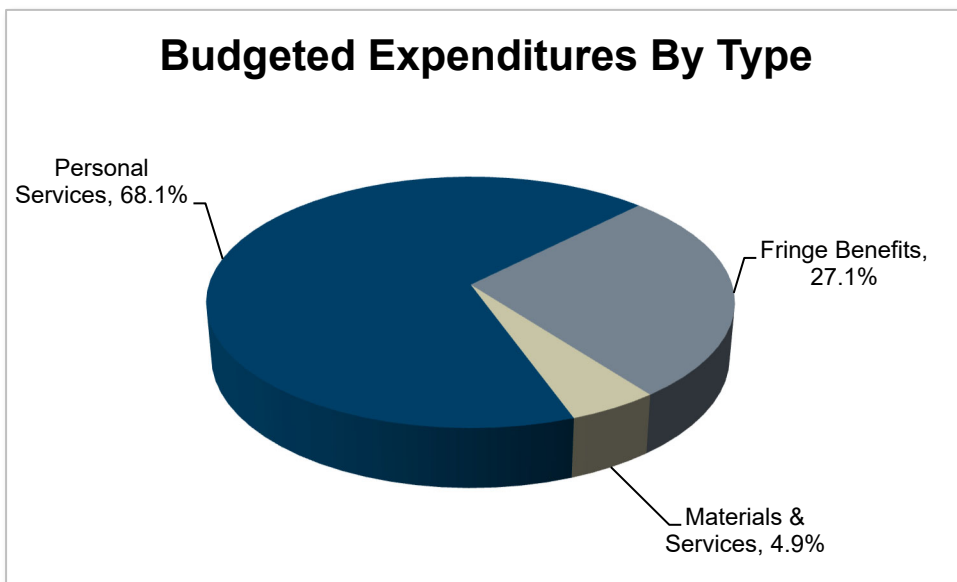
### General Fund – Significant Revenue Sources

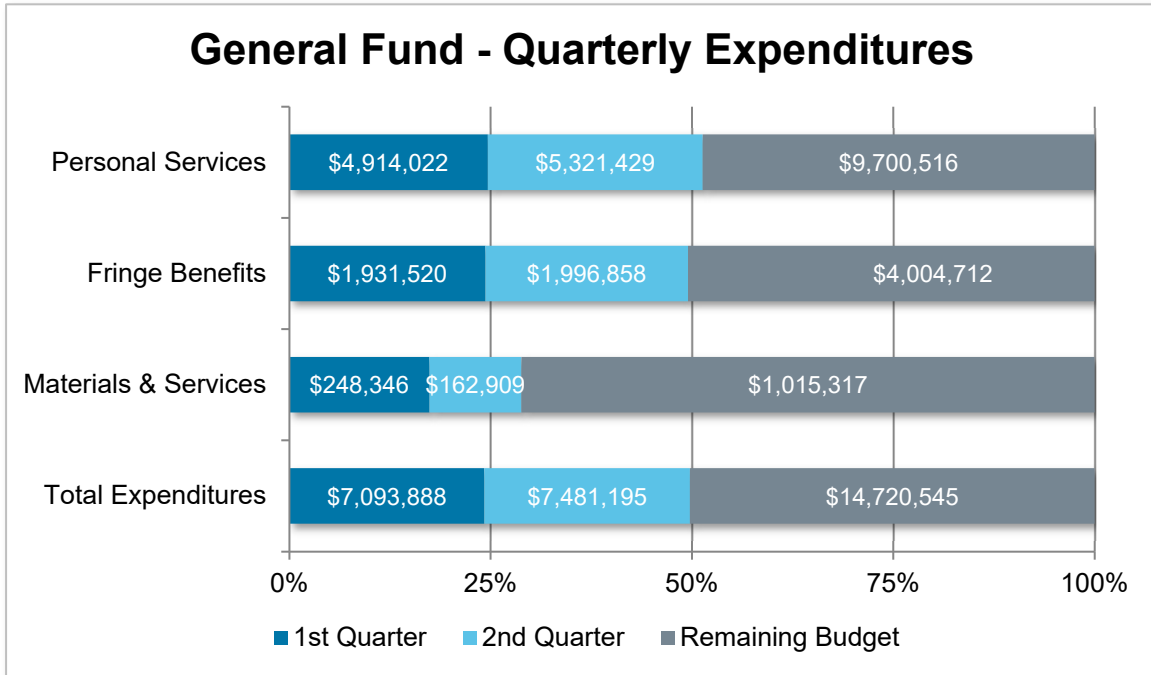
Description	Budget Category	YTD Amount	% of YTD Revenue
Federal Grants through State	Intergovernmental Revenue	\$502,660	53.1%
Interfund Services & Charges	Service Fees & Charges	\$209,353	22.1%
Federal Grants	Intergovernmental Revenue	\$118,917	12.6%
BWC Payroll Reimbursement	Service Fees & Charges	\$59,188	6.3%
Victims of Crime Act	Intergovernmental Revenue	\$54,395	5.7%

General Fund – Expenditure Analysis



- The General Fund expenditures for the Prosecuting Attorney's Office are estimated to be **\$29,295,628** for 2024, which is **4.3%** of the total budgeted expenditures for the General 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	\$5,699,264	\$7,359,318	\$6,213,737	\$7,634,916	\$13,058,582	\$26,907,235
Current Year	\$7,093,888	\$7,481,195			\$14,575,083	\$29,295,628

\*Current year total represents revised budget.

- YTD expenditures of **\$14,575,083** represent **49.8%** of the budgeted amount for the year. The change from the prior year is primarily due to retention payments, as well as the annual non-bargaining increase and associated fringe benefits.

### General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Other Services & Charges	Materials & Services	\$80,417	0.6%
Storage Facilities Rental	Materials & Services	\$65,933	0.5%
Publications & Subscriptions	Materials & Services	\$61,658	0.4%
Furniture/Appliances/Fixtures	Materials & Services	\$42,540	0.3%
Professional Services	Materials & Services	\$36,462	0.3%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$4,600,608	\$4,914,022	106.8%
2 <sup>nd</sup> Quarter	\$5,367,376	\$5,321,429	99.1%
3 <sup>rd</sup> Quarter	\$4,600,608		
4 <sup>th</sup> Quarter	\$5,367,376		
<b>Total</b>	<b>\$19,935,967</b>	<b>\$10,235,451</b>	<b>51.3%</b>

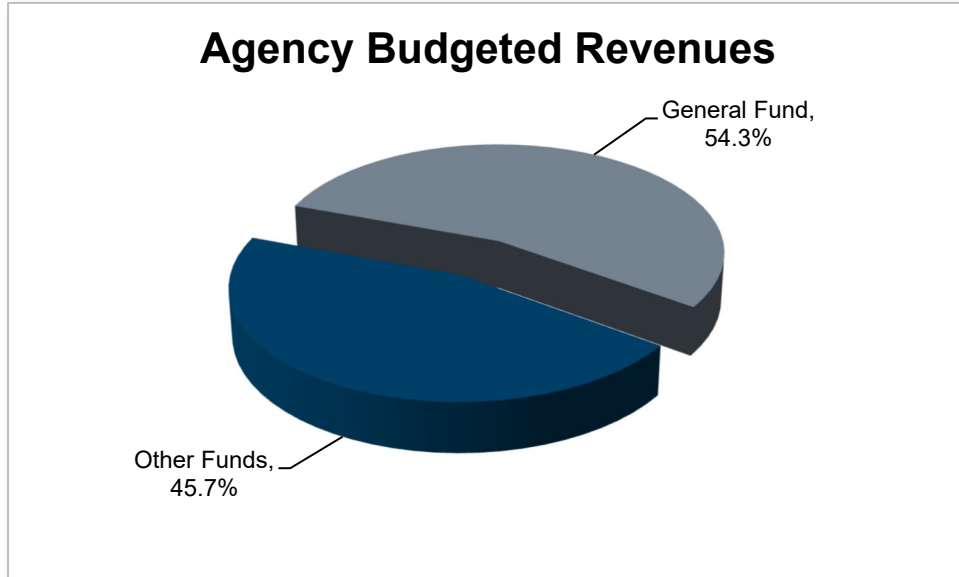
- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance is due to retention payments made during the 1<sup>st</sup> quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$9,454,251	92.4%
Termination Payouts	\$155,906	1.5%
Overtime	\$4,500	0.0%
Other Personal Services	\$620,793	6.1%

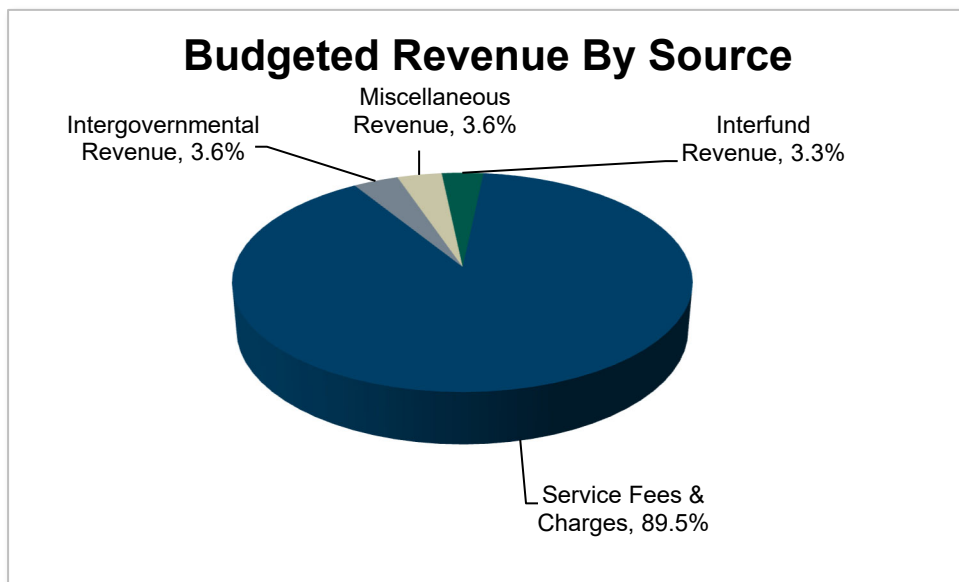
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$913,988	Transfer from Reserves	Non-Bargaining Increase

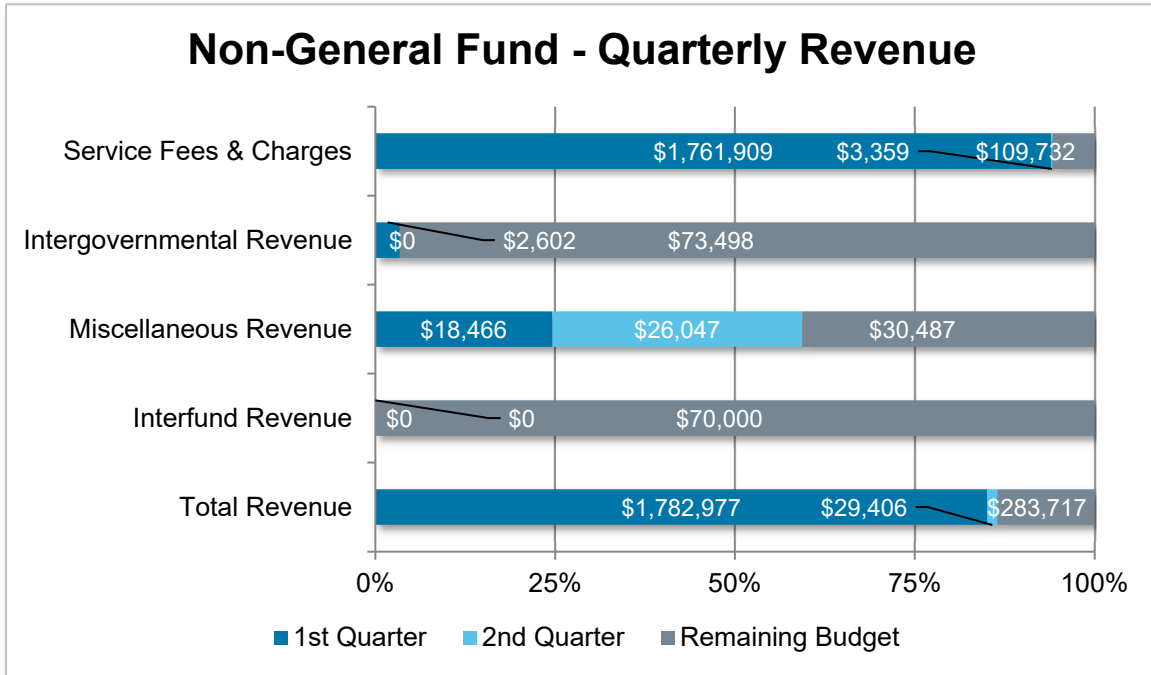
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Prosecuting Attorney's Office is estimated to be **\$2,096,100** for 2024, which is **45.7%** of the total budgeted revenue for the Prosecuting Attorney's Office.



- The main source of non-general fund revenue for the Prosecuting Attorney's Office is 2.5% of delinquent real estate tax collections in order to support the collection of delinquent taxes.



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	\$1,753,743	\$22,079	\$233,781	\$177,558	\$1,775,822	\$2,187,161
Current Year	\$1,782,977	\$29,406			\$1,812,383	\$2,096,100

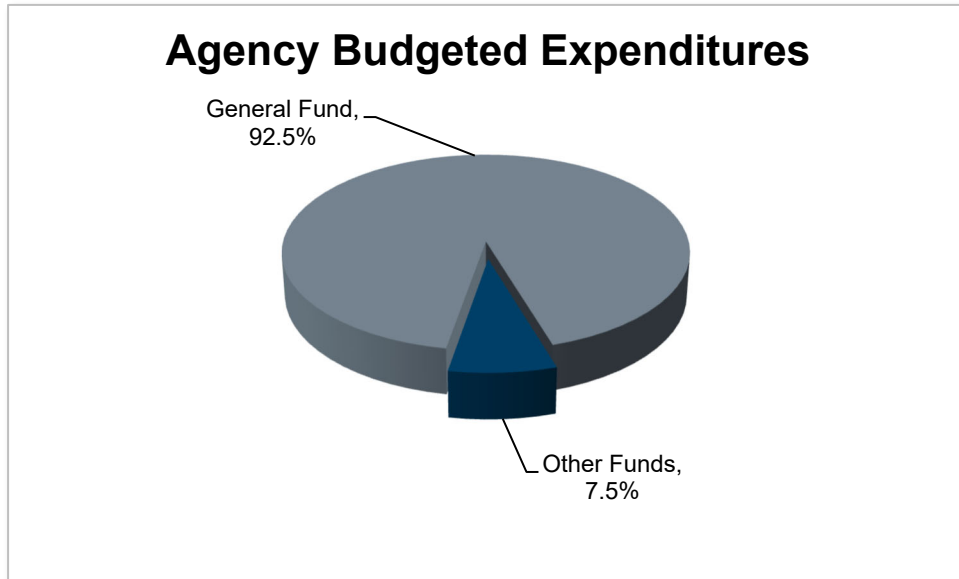
\*Current year total represents revised budget.

- YTD revenue of **\$1,812,383** represents **86.5%** of the budgeted amount for the year. There is no significant change from the prior year. The majority of delinquent real estate tax collections are received in the 1<sup>st</sup> quarter.

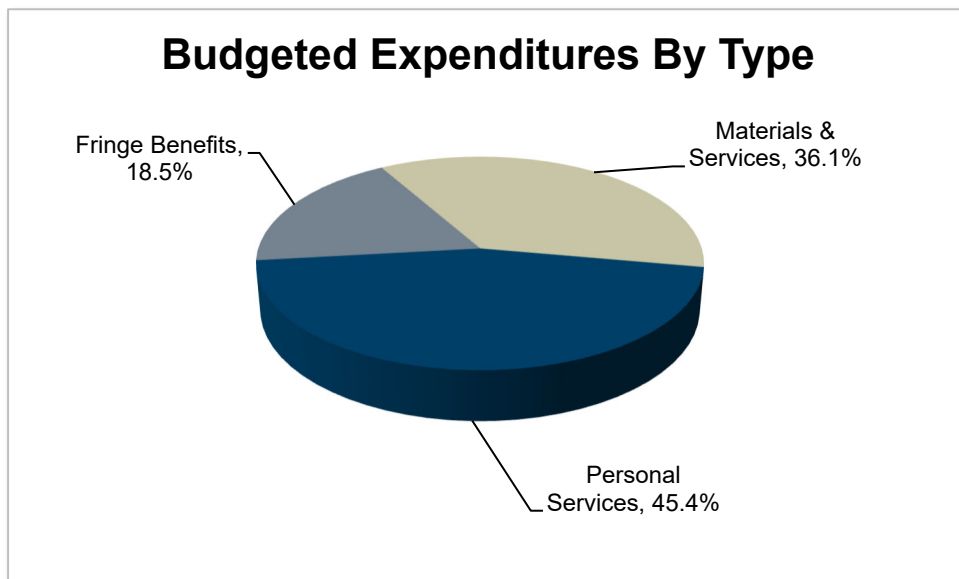
### Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Certified Delinquent Taxes	Service Fees & Charges	\$1,768,268	97.4%
Reimbursements & Refund	Miscellaneous Revenues	\$44,513	2.5%
Revenue from Other Govts.	Intergovernmental Revenue	\$2,602	0.1%

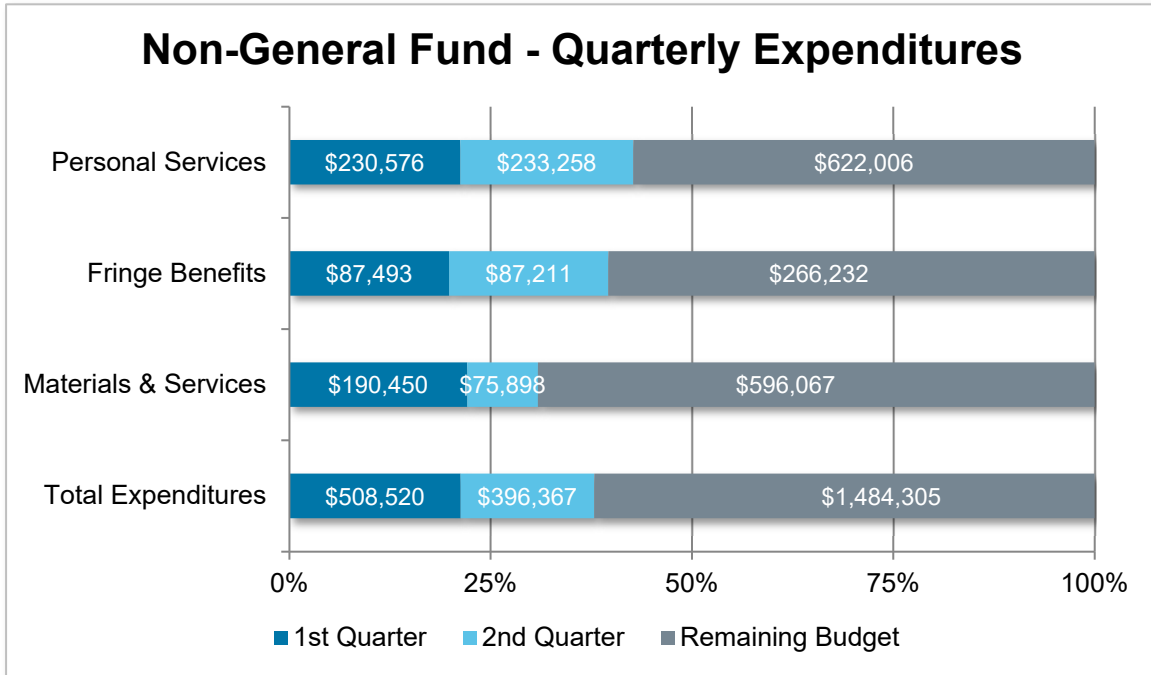
Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Prosecuting Attorney's Office are estimated to be **\$2,389,192** for 2024, which is **7.5%** 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	\$308,319	\$363,717	\$329,082	\$374,236	\$672,036	\$1,375,354
Current Year	\$508,520	\$396,367			\$904,887	\$2,389,192

\*Current year total represents revised budget.

- YTD expenditures of **\$904,887** represent **37.9%** of the budgeted amount for the year. The change from the prior year is primarily due to the payment of cost allocation plan charges.

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

Description	Budget Category	YTD Amount	% of YTD Expenditures
Cost Allocation Plan	Materials & Services	\$200,626	22.2%
Furniture/Fixtures	Materials & Services	\$40,640	4.5%
Professional Services	Materials & Services	\$29,282	3.2%
Legal Advertising	Materials & Services	\$27,204	3.0%
IT Microsoft Licenses	Materials & Services	\$6,534	0.7%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$250,578	\$230,576	92.0%
2 <sup>nd</sup> Quarter	\$292,342	\$233,258	79.8%
3 <sup>rd</sup> Quarter	\$250,578		
4 <sup>th</sup> Quarter	\$292,342		
<b>Total</b>	<b>\$1,085,840</b>	<b>\$463,834</b>	<b>42.7%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount, The variance is due to higher than anticipated vacancies during the first half of the year.

Object Code	Amount	% of Personal Services
Salaries & Wages	\$439,802	94.8%
Termination Payouts	\$580	0.1%
Overtime	\$0	0.0%
Other Personal Services	\$23,451	5.1%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$48,596	Supplemental	Non-Bargaining Increase