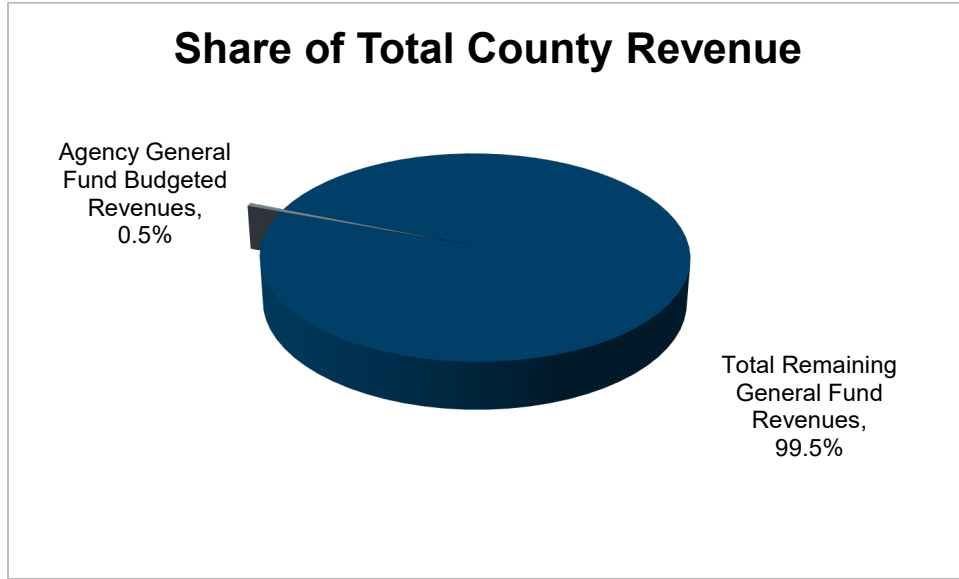
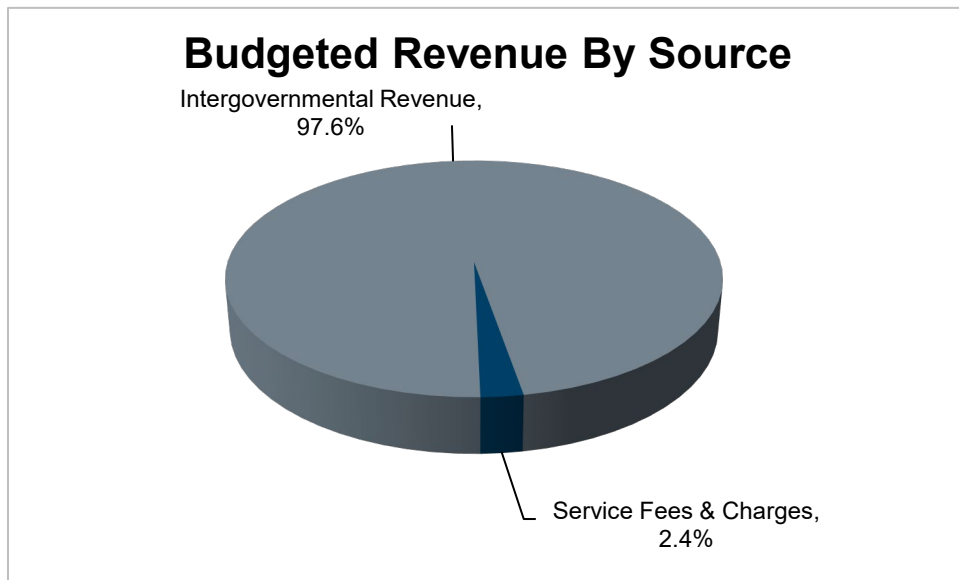


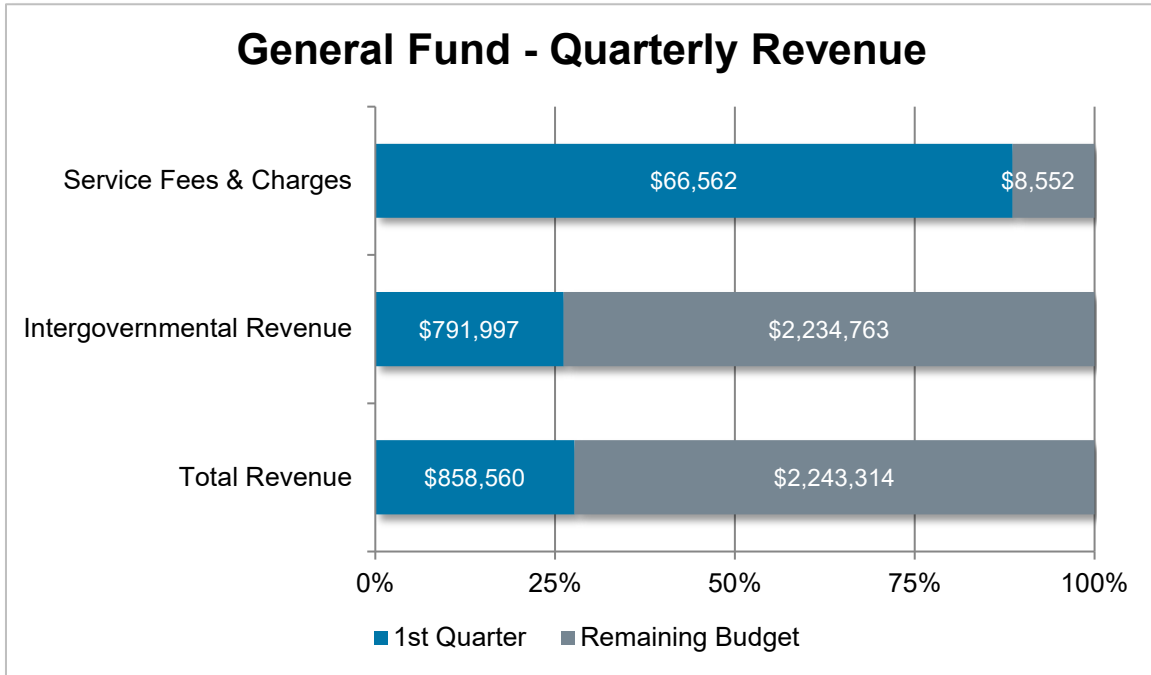
General Fund – Revenue Analysis



- The General Fund revenue for the Common Pleas Court is estimated to be **\$3,101,874** for 2023, which is **0.5%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Common Pleas Court are reimbursements from the State Public Defender’s Office for appointed counsel legal fees associated with indigent defense services and reimbursements from the Targeted Community Alternatives to Prison (TCAP) Fund.

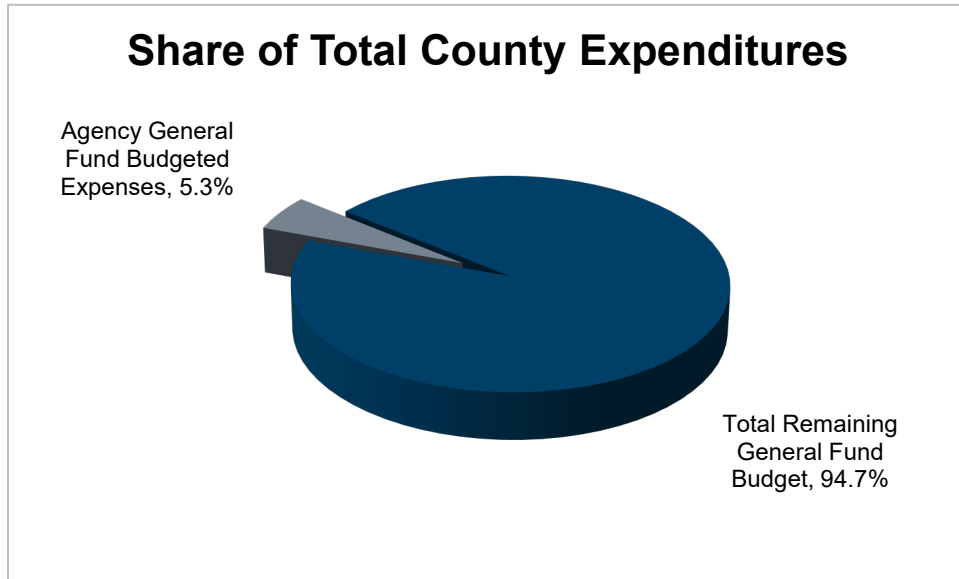


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$638,192	\$557,200	\$1,357,958	\$382,807	\$638,192	\$2,936,157
Current Year	\$858,560				\$858,560	\$3,101,874

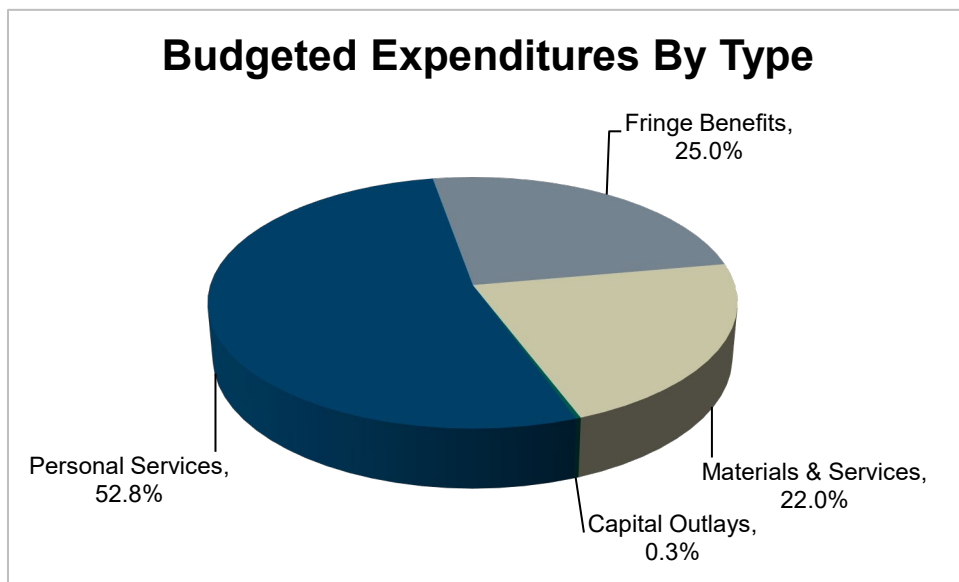
*Current year total represents revised budget.

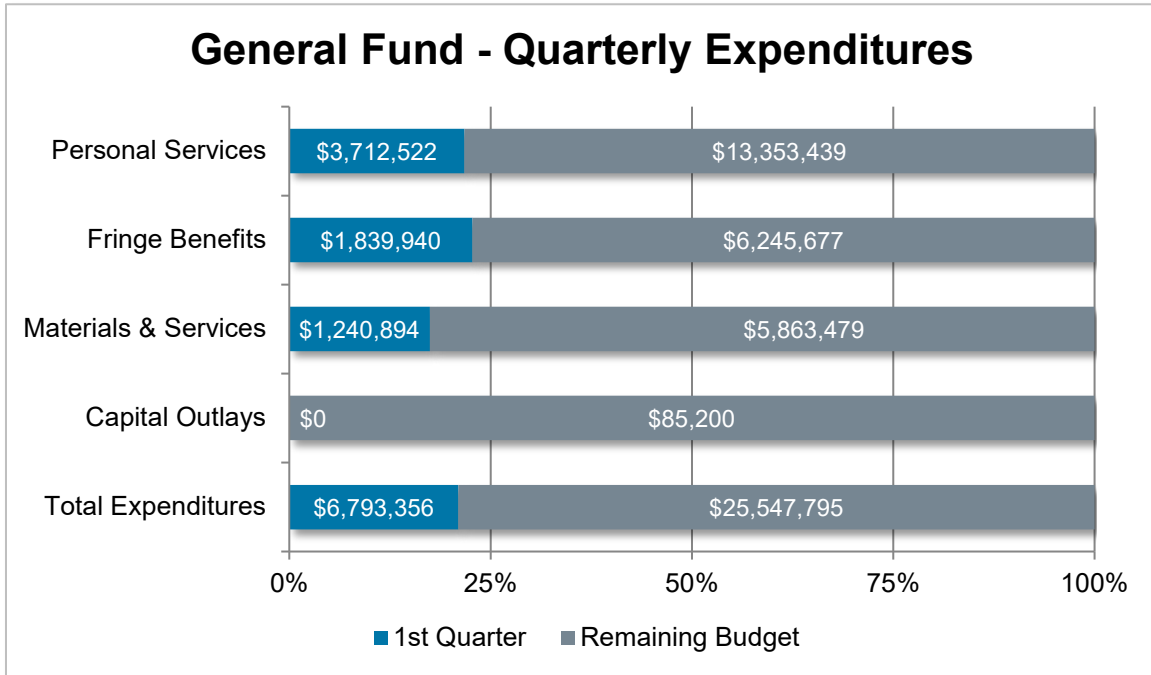
- First quarter revenue of **\$858,560** represents **27.7%** of the budgeted amount for the year.
- Service Fees & Charges include the funding received from the Ohio Department of Mental Health and Addition Services and the County ADAMH Board in support of the Drug Court. A total of \$66,562 or 88.6% of the budget was received in the 1st quarter as compared to \$8,100 in the prior year. The variance is due to the timing of these collections.
- Intergovernmental Revenue received in the 1st quarter was \$791,997 or 26.2% of the budgeted amount. This is an increase of \$161,906 or 25.7% more than the prior year. Of the total amount collected, \$790,881 or 99.9% is related to reimbursement from the State Public Defender’s Office.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Common Pleas Court are estimated to be **\$32,341,151** for 2023, which is **5.3%** of the total budgeted expenditures for the General Fund.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$5,956,143	\$6,252,964	\$7,093,299	\$7,637,256	\$5,956,143	\$26,939,662
Current Year	\$6,793,356				\$6,793,356	\$32,341,151

**Current year total represents revised budget.*

- First quarter expenditures of **\$6,793,356** represent **21.0%** of the budgeted amount for the year.
- Personal Services expenditures during the 1st quarter were \$3,712,522 or 21.8% of the budgeted amount for the year, while Fringe Benefits expenditures during the 1st quarter were \$1,839,940 or 22.8% of the budgeted amount for the year.
- Materials & Services expenditures were \$1,240,894 or 17.5% of the budgeted amount during the 1st quarter. Of this amount, \$752,762 or 21.5% was spent on appointed counsel legal fees during the 1st quarter. Appointed counsel legal fees are \$295,168 or 64.5% more than the \$457,595 spent during the 1st quarter of 2022.
- Budgeted within Capital Outlays is an allocation for office equipment and video arraignment equipment. The majority of these expenditures are expected to occur during the 2nd and 3rd quarter.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$3,938,299	\$3,712,522	94.3%
2 nd Quarter	\$4,594,682		
3 rd Quarter	\$3,938,299		
4 th Quarter	\$4,594,682		
Total	\$17,065,961	\$3,712,522	21.8%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$885,161	Transfer from Reserves	Non-Bargaining Increase
0053-23	\$154,023	Supplemental	Carryover of Prior Year Expenditures

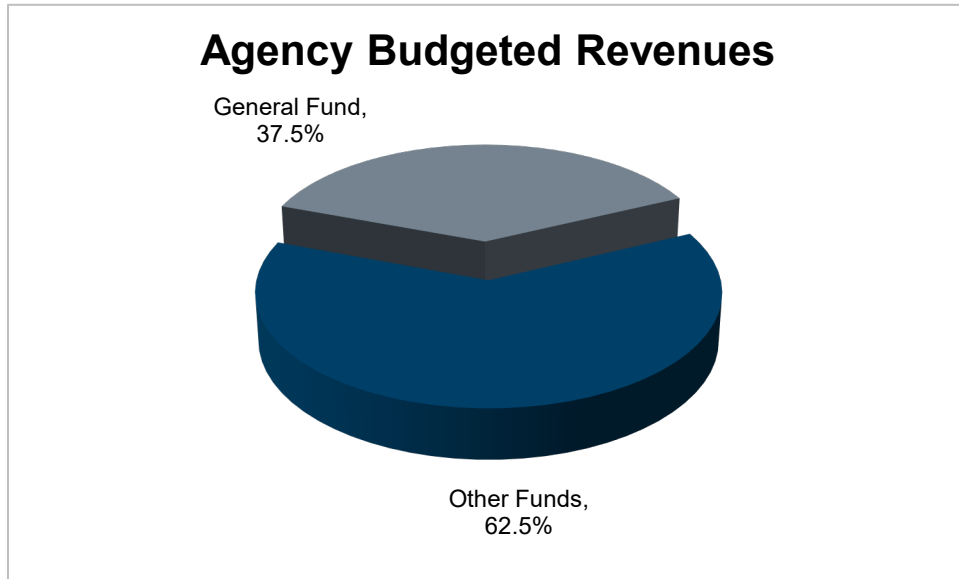
General Fund – Budget Corrective Items - Pending

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

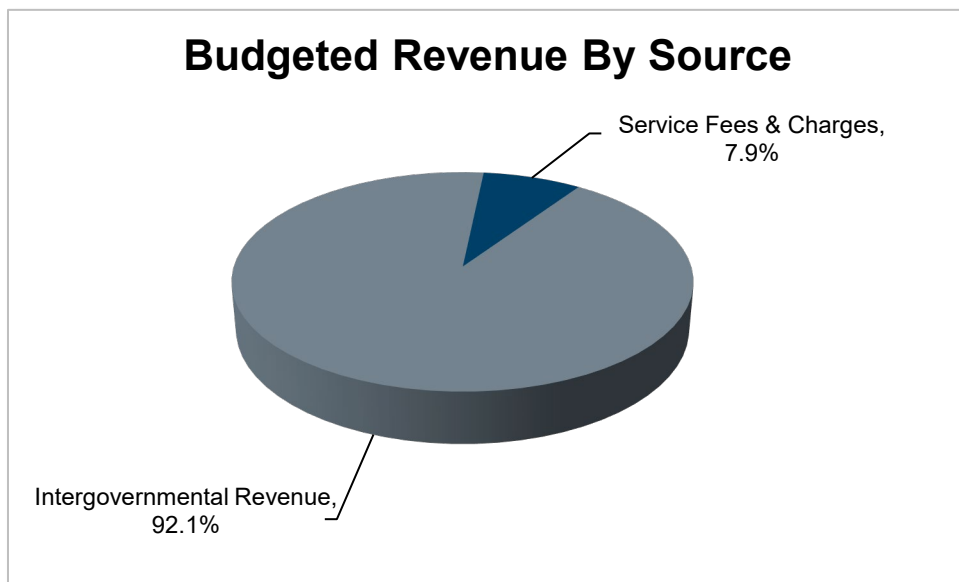
Additional Budget Analysis

- The State Public Defender’s Office notified counties that the reimbursement rate would be decreased from 100% to 90% in the 2nd quarter of 2022, and then followed up during the 1st quarter of 2023 that the reimbursement rate would be further reduced to 70% for the remainder of state fiscal year 2023.

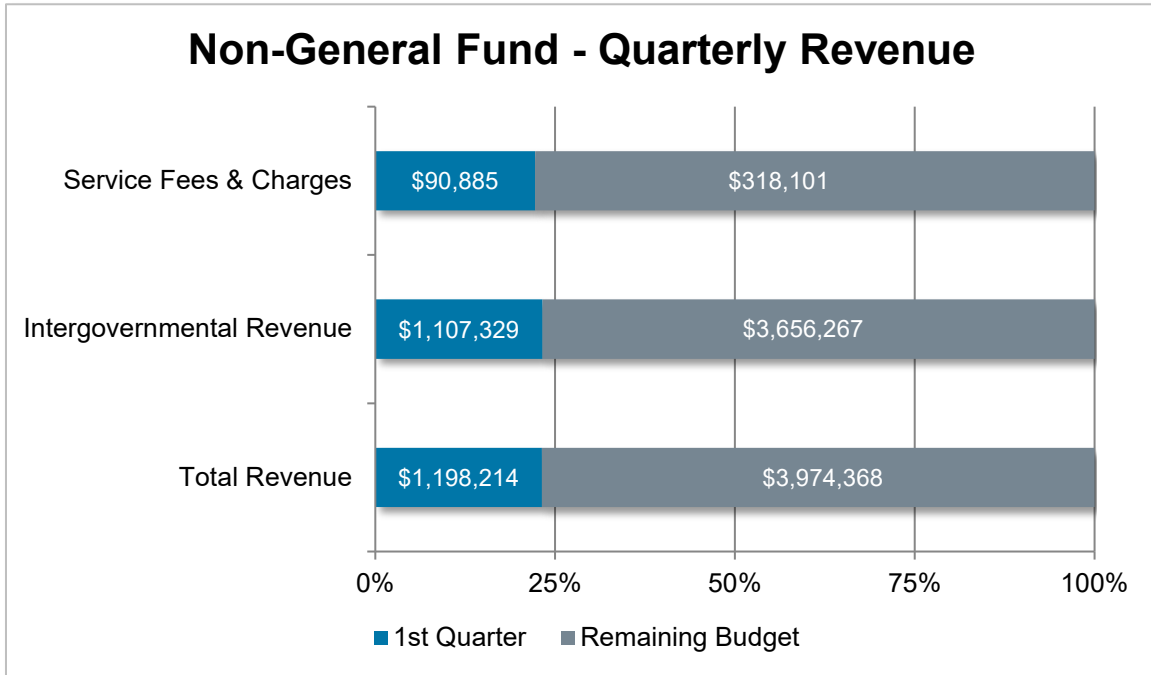
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Common Pleas Court is estimated to be **\$5,172,582** for 2023, which is **62.5%** of the total budgeted revenue for the Common Pleas Court.



- The main sources of non-general fund revenue for the Common Pleas Court are various grant awards from the Ohio Department of Rehabilitation and Corrections for the Community Corrections Felony Fund, Community Corrections Misdemeanor Fund, the Justice Reinvestment Fund, and the TCAP Fund.

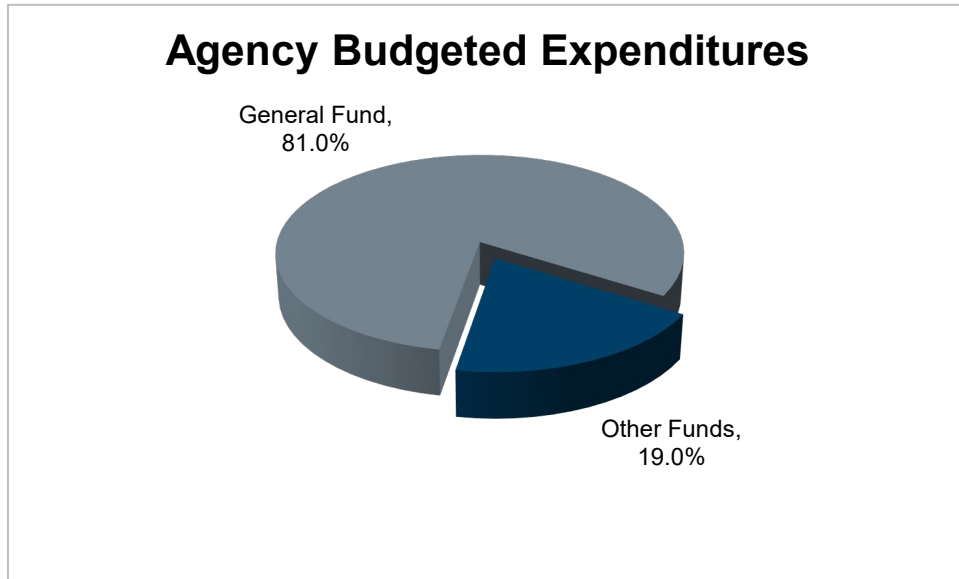


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,246,929	\$1,310,531	\$1,300,216	\$2,296,668	\$1,246,929	\$6,154,344
Current Year	\$1,198,214				\$1,198,214	\$5,172,582

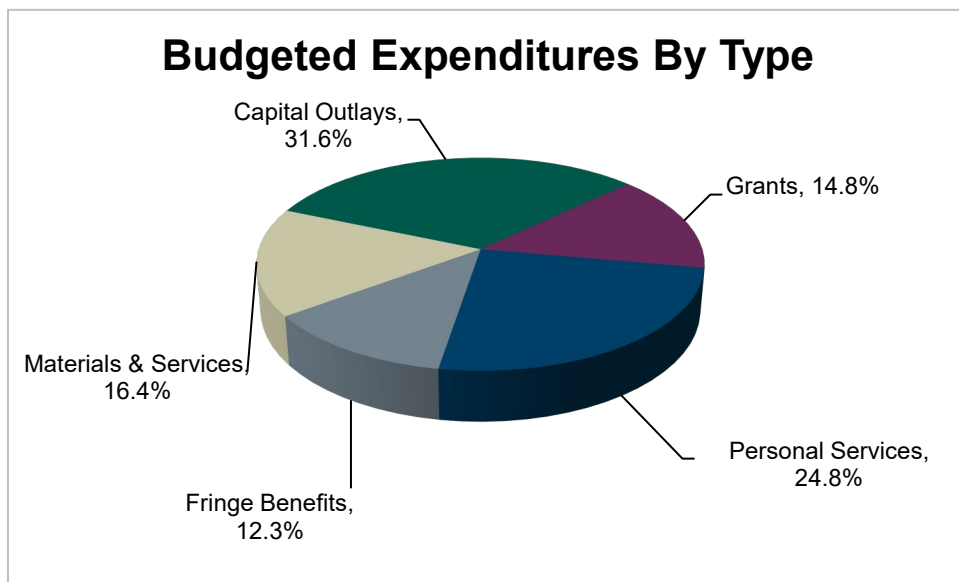
**Current year total represents revised budget.*

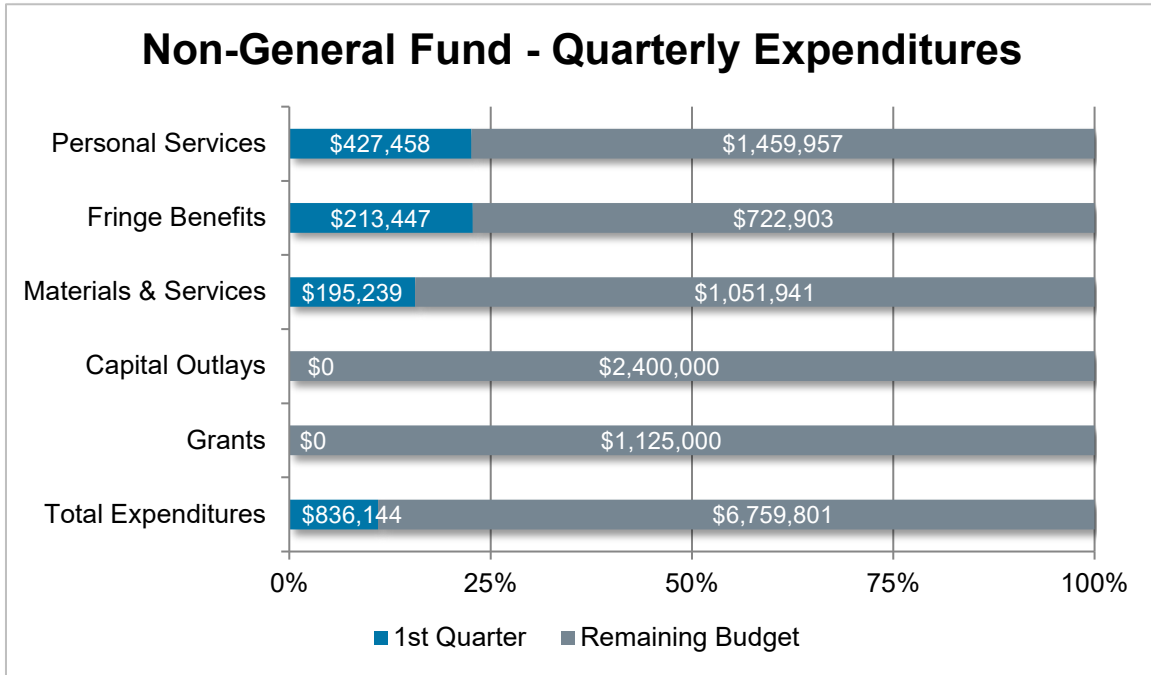
- First quarter revenue of **\$1,198,214** represents **23.2%** of the budgeted amount for the year.
- Service Fees & Charges include court filing fees (computerization fees), home incarceration fees charged daily to non-indigent participants, and probation fees charged to each probationer. As of the 1st quarter, \$90,885 or 22.2% of the budgeted amount has been collected for the above fees.
- Intergovernmental Revenue includes grant funds from the Ohio Department of Rehabilitation and Corrections (ODRC) for diversion programs and treatment services. As of the 1st quarter, \$1,107,329 of the budgeted amount has been received, as compared to \$1,147,971 received in the 1st quarter of 2022. The difference of \$40,642 is due to the timing of collection and is also the reason for the variance between prior and current year revenue.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Common Pleas Court are estimated to be **\$7,595,945** for 2023, which is **19.0%** of the total budgeted expenditures for the Common Pleas Court.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$804,399	\$944,602	\$3,504,296	\$1,195,592	\$804,399	\$6,448,889
Current Year	\$836,144				\$836,144	\$7,595,945

*Current year total represents revised budget.

- First quarter expenditures of **\$836,144** represent **11.0%** of the budgeted amount for the year.
- Personal Services expenditures during the 1st quarter were \$427,458 or 22.6% of the budgeted amount for the year, while Fringe Benefits expenditures during the 1st quarter were \$213,447 or 22.8% of the budgeted amount for the year.
- Materials & Services are expended on an as needed basis. Expenditures during the 1st quarter were \$195,239 or 15.7% of the budgeted amount, as compared to \$184,578 in 2022.
- Within Capital Outlays is an allocation for an upgrade of the AV equipment in the media room and 12 courtrooms in the Common Pleas Capital Fund.
- The budgeted amount within Grants is related to the payments from the TCAP Fund to reimburse the General Fund for the costs associated with the Risk Reduction Officers.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$435,557	\$427,458	98.1%
2 nd Quarter	\$508,150		
3 rd Quarter	\$435,557		
4 th Quarter	\$508,150		
Total	\$1,887,415	\$427,458	22.6%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund – Budget Corrective Items - Approved

- There have been no approved budget adjustments to date.

Non-General Fund – Budget Corrective Items - Pending

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