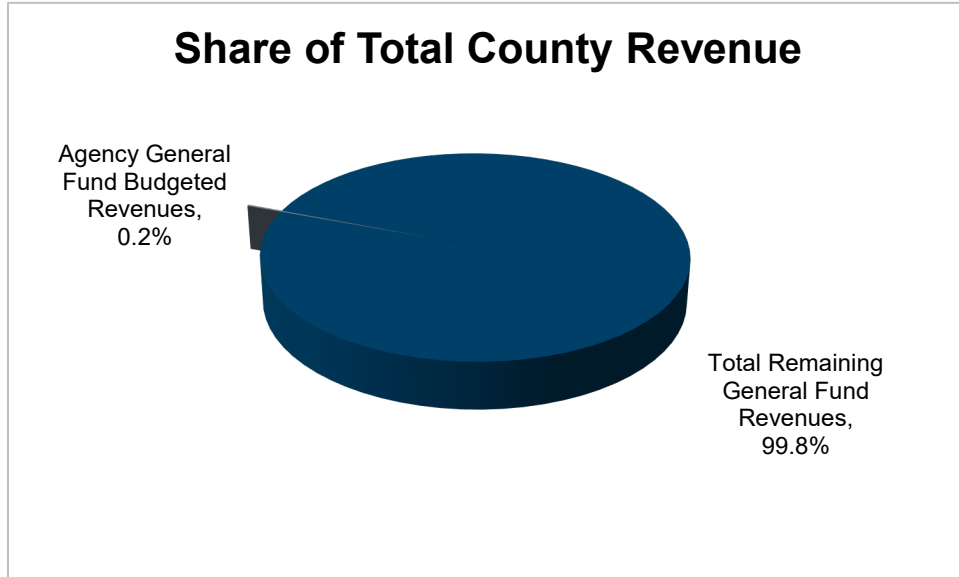
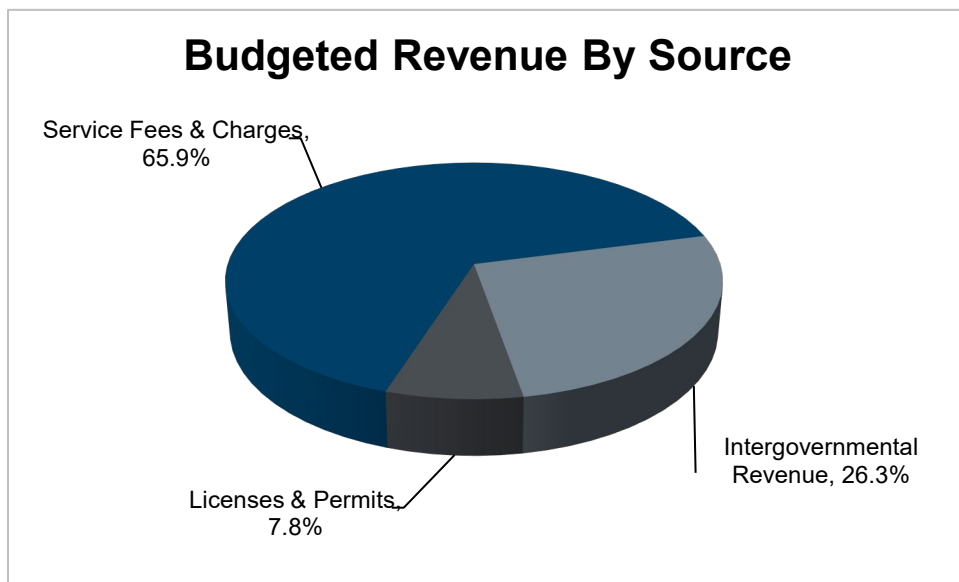


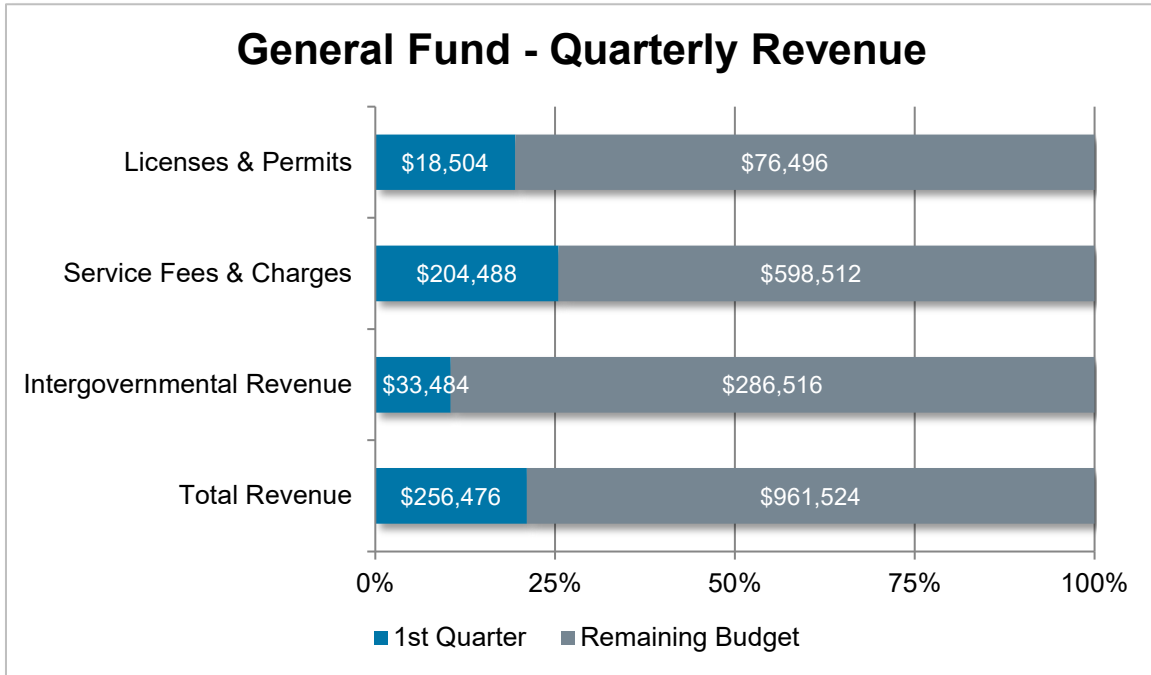
General Fund – Revenue Analysis



- The General Fund revenue for the Probate Court is estimated to be **\$1,218,000** for 2023, which is **0.2%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Probate Court are court filing fees that are mandated by section 2101.16 of the Revised Code and state reimbursement for mental health hearings. Section 5122.43 of the Revised Code authorizes reimbursement for certain county Probate Court costs and proceedings expenses held under Chapter 5122 by the Ohio Department of Mental Health and Addiction Services (OhioMHAS).

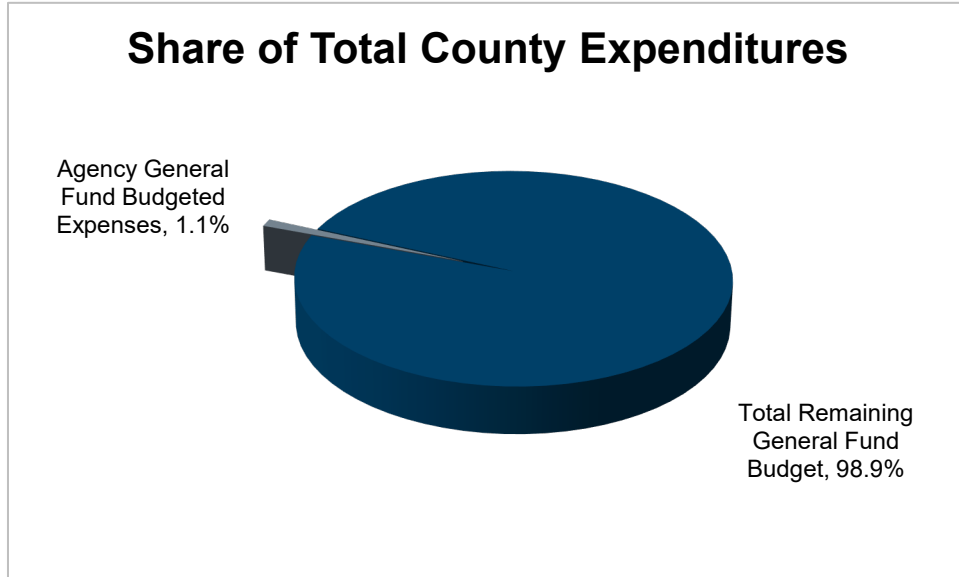


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$206,595	\$458,751	\$211,720	\$323,859	\$206,595	\$1,200,925
Current Year	\$256,476				\$256,476	\$1,218,000

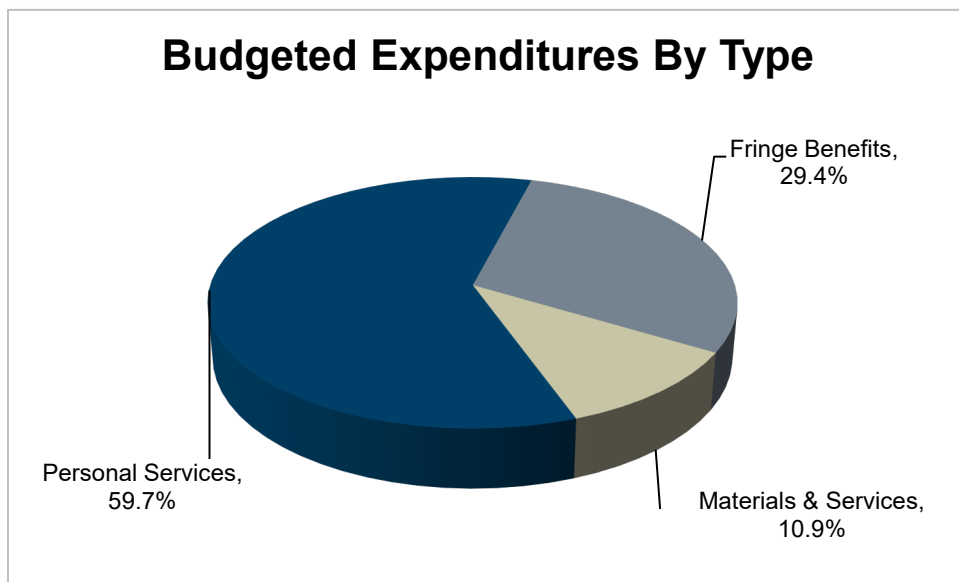
**Current year total represents revised budget.*

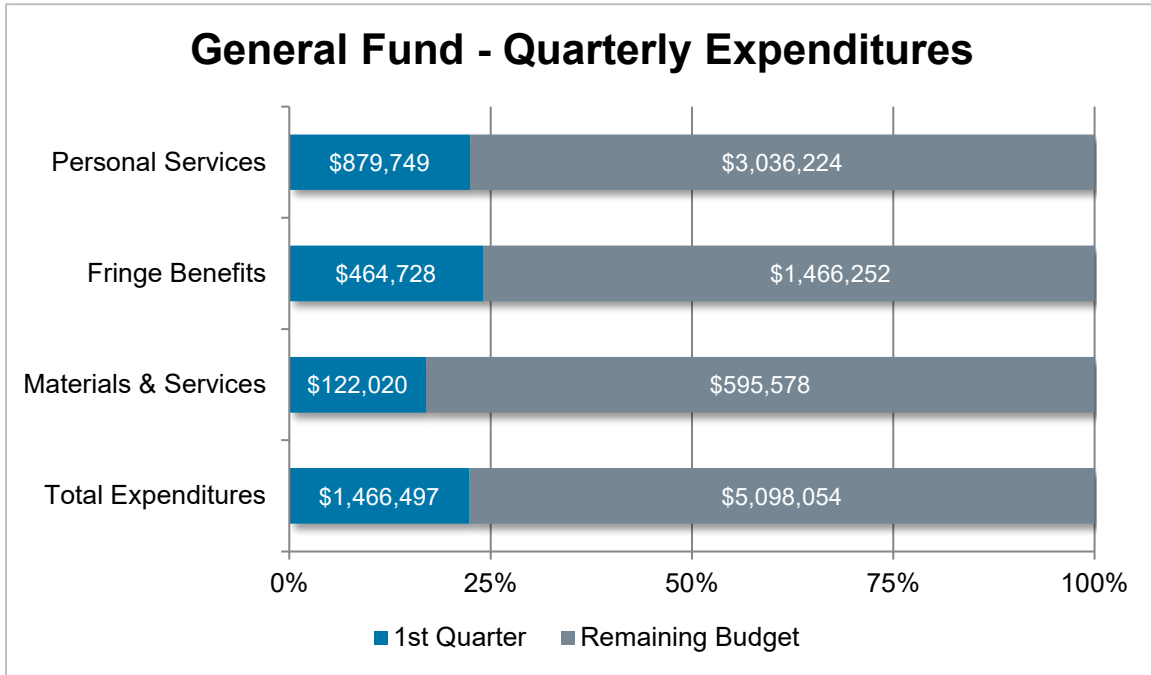
- First quarter revenue of **\$256,476** represents **21.1%** of the budgeted amount for the year.
- Licenses & Permits revenue was \$18,504 during the 1st quarter, which represents 19.5% of the budgeted amount. While the amount appears to be under budget, revenues are received throughout the year and are expected to more closely align with the budget by the end of the year.
- Service Fees & Charges (General Fees and Civil Process Fees) collected during the 1st quarter were \$204,488, which represents 25.5% of the budgeted amount. The amount was \$30,501 or 17.5% higher than the prior year. The variance from the prior year was due to the timing of case fees.
- Intergovernmental Revenue was \$33,484 during the 1st quarter, which represents 10.5% of the budgeted amount. The amount was \$19,884 or 146.2% higher than the prior year. The variance from the prior year was due to the timing related to state reimbursement for mental health hearings from OhioMHAS.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Probate Court are estimated to be **\$6,564,551** for 2023, which is **1.1%** 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	\$1,252,581	\$1,298,857	\$1,504,902	\$1,646,273	\$1,252,581	\$5,702,613
Current Year	\$1,466,497				\$1,466,497	\$6,564,551

**Current year total represents revised budget.*

- First quarter expenditures of **\$1,466,497** represent **22.3%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$122,020 during the 1st quarter, which represents 17.0% of the budgeted amount. Of the amount expended, \$89,376 or 73.2% was related to Court/Special Trial Expenses, which includes expenses for indigent guardianships and mental commitment cases. The amount was \$16,481 or 22.6% higher than the prior year. The variance from the prior year was mainly due to the reimbursement rate for counsel in psychiatric cases increasing from \$95 to \$119.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$903,686	\$879,749	97.4%
2 nd Quarter	\$1,054,300		
3 rd Quarter	\$903,686		
4 th Quarter	\$1,054,300		
Total	\$3,915,973	\$879,749	22.5%

- 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.

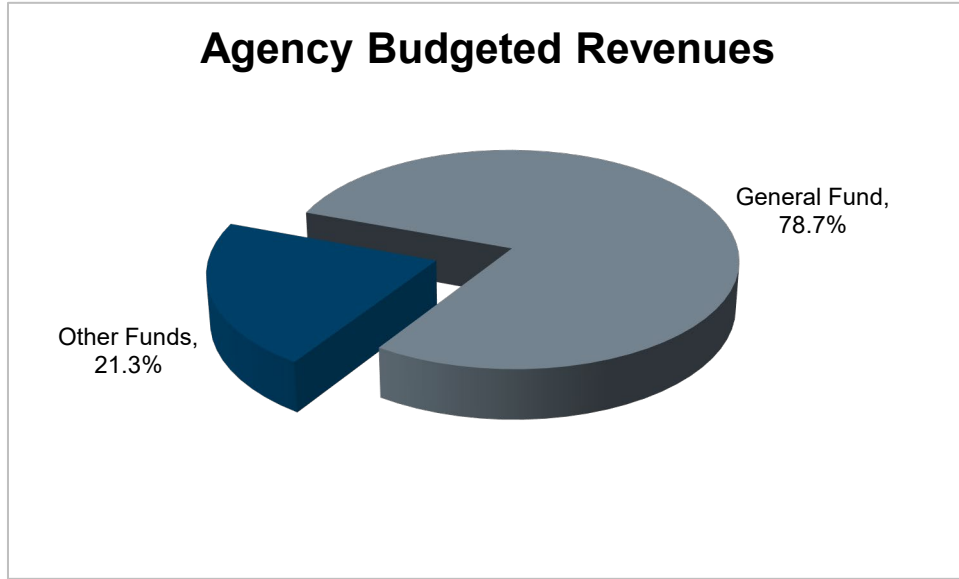
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$200,976	Transfer from Reserves	Non-Bargaining Increase

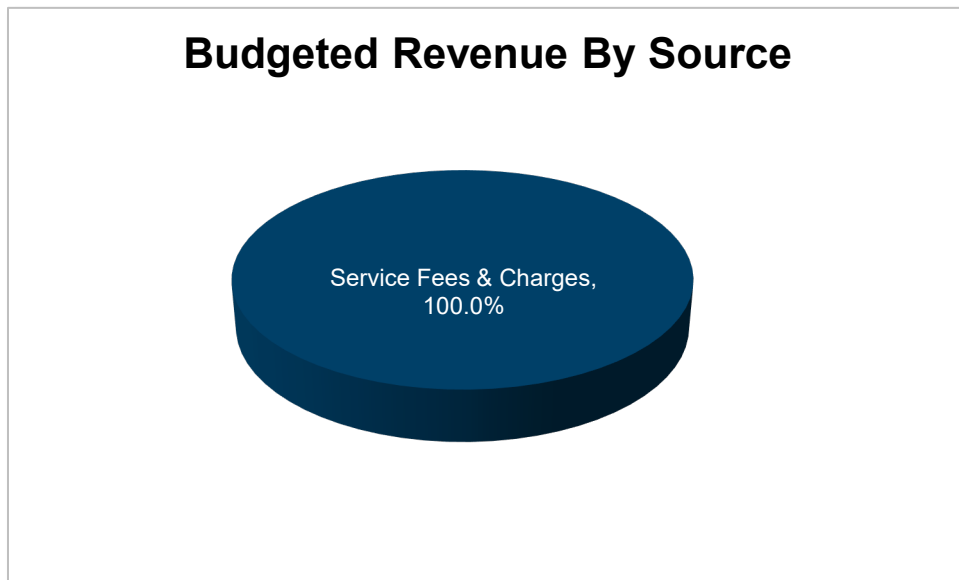
General Fund – Budget Corrective Items - Pending

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

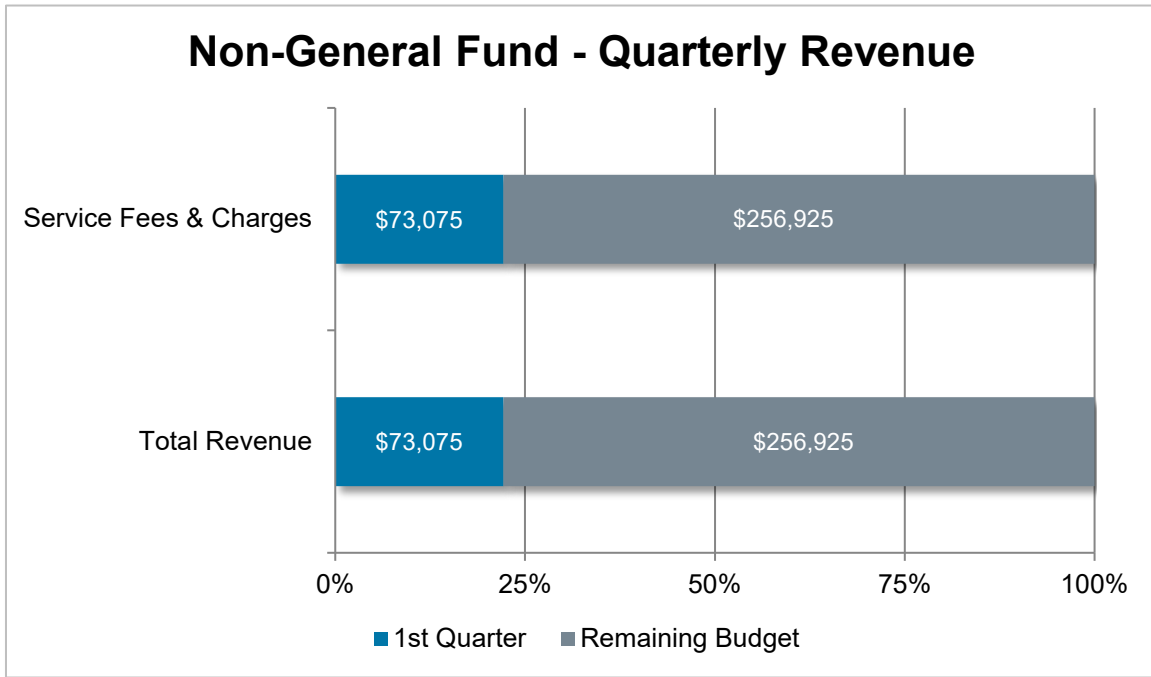
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Probate Court is estimated to be **\$330,000** for 2023, which is **21.3%** of the total budgeted revenue for the Probate Court.



- The main sources of non-general fund revenue for the Probate Court are filing fees collected in the Computerization Fund (Fund 2019) and fees collected in the Special Projects Fund (Fund 2145) per section 2303.201(E)(1) of the Revised Code for actions and proceedings within the Court's jurisdiction.

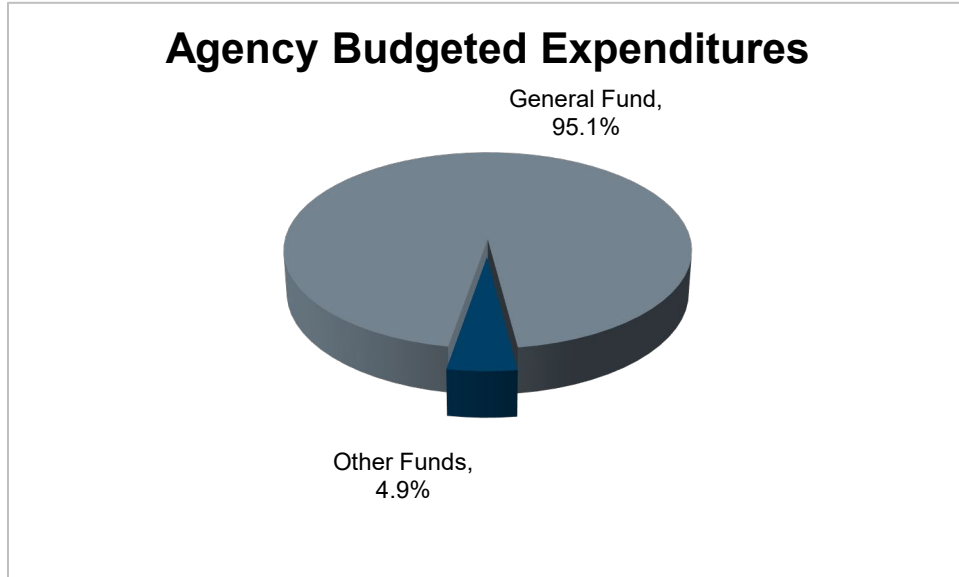


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$67,435	\$111,645	\$64,035	\$101,105	\$67,435	\$344,220
Current Year	\$73,075				\$73,075	\$330,000

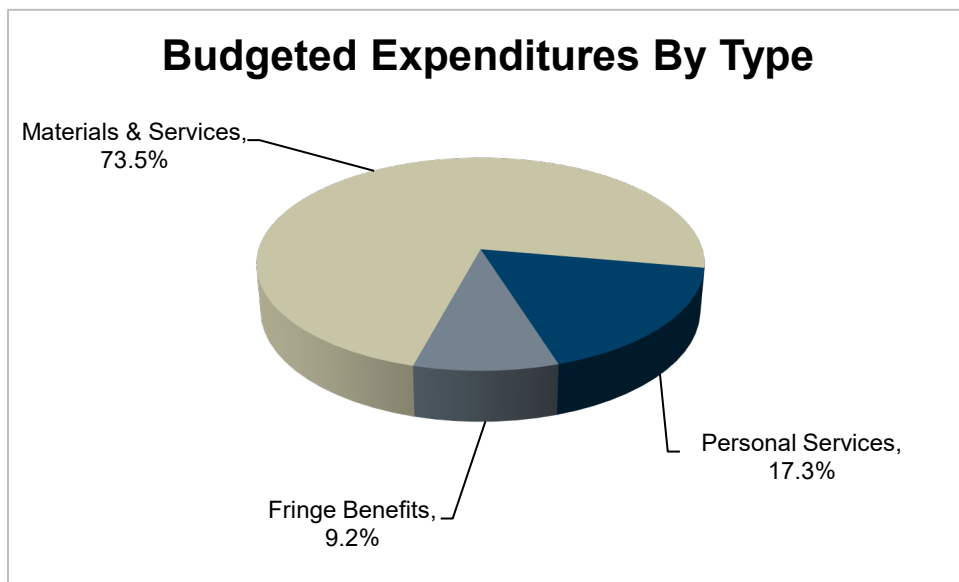
*Current year total represents revised budget.

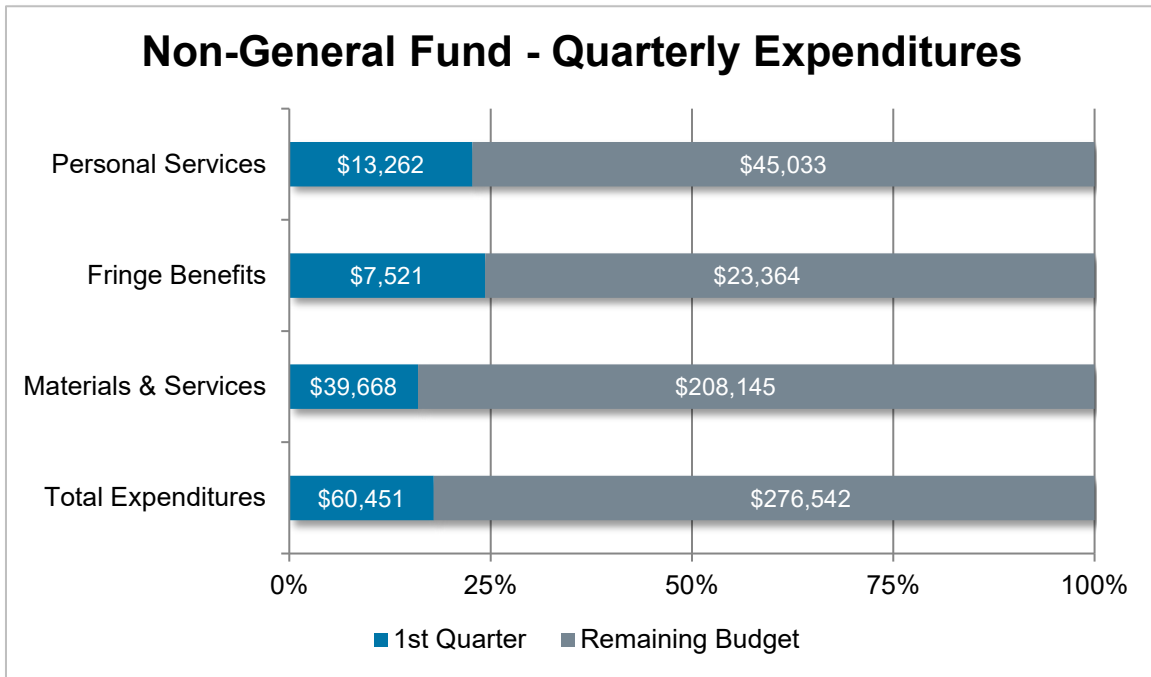
- First quarter revenue of **\$73,075** represents **22.1%** of the budgeted amount for the year.
- Service Fees & Charges were \$73,075 during the 1st quarter, which represents 22.1% of the budgeted amount. Of the amount received, \$36,070 or 49.4% was in the Computerization Fund and \$37,005 or 50.6% was in the Special Projects Fund.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Probate Court are estimated to be **\$336,993** for 2023, which is **4.9%** of the total budgeted expenditures for the Probate Court.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$52,247	\$48,034	\$106,399	\$47,744	\$52,247	\$254,424
Current Year	\$60,451				\$60,451	\$336,993

*Current year total represents revised budget.

- First quarter expenditures of **\$60,451** represent **17.9%** of the budgeted amount for the year.
- Materials & Services appear to be under budget in the 1st quarter; however, expenditures were consistent with previous years.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$13,453	\$13,262	98.6%
2 nd Quarter	\$15,695		
3 rd Quarter	\$13,453		
4 th Quarter	\$15,695		
Total	\$58,295	\$13,262	22.7%

- 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

Resolution No.	Amount	Type	Description
0021-23	\$1,804	Supplemental	Non-Bargaining Increase

Non-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.