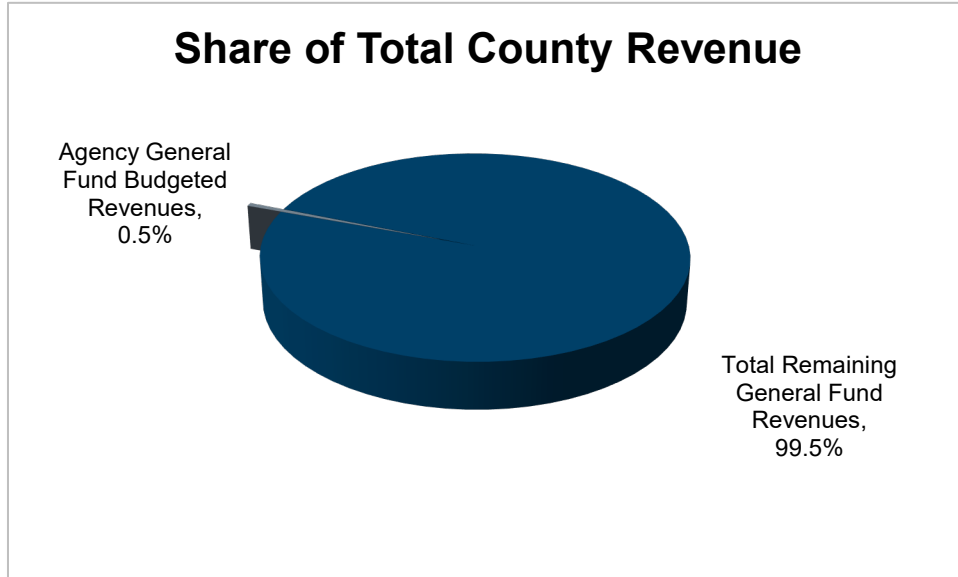
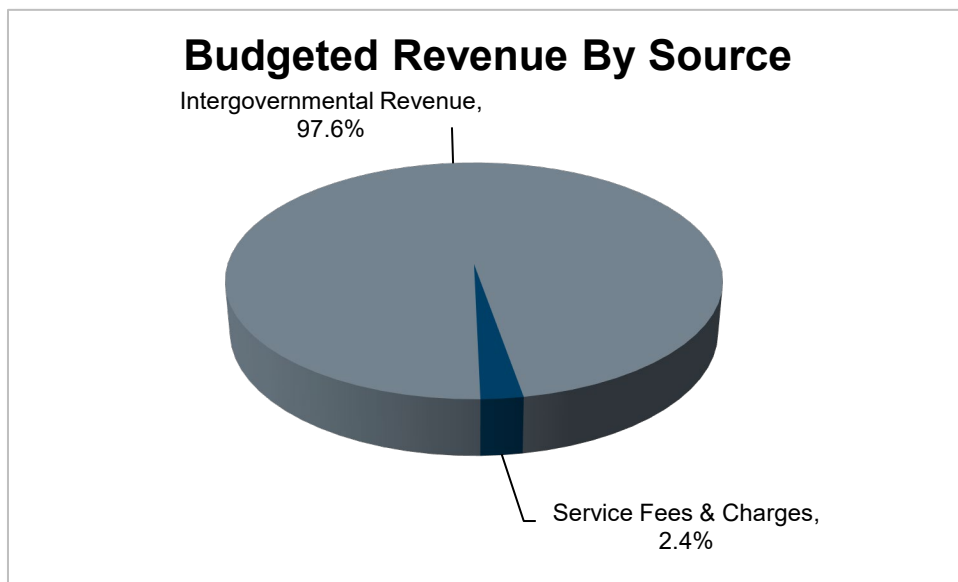


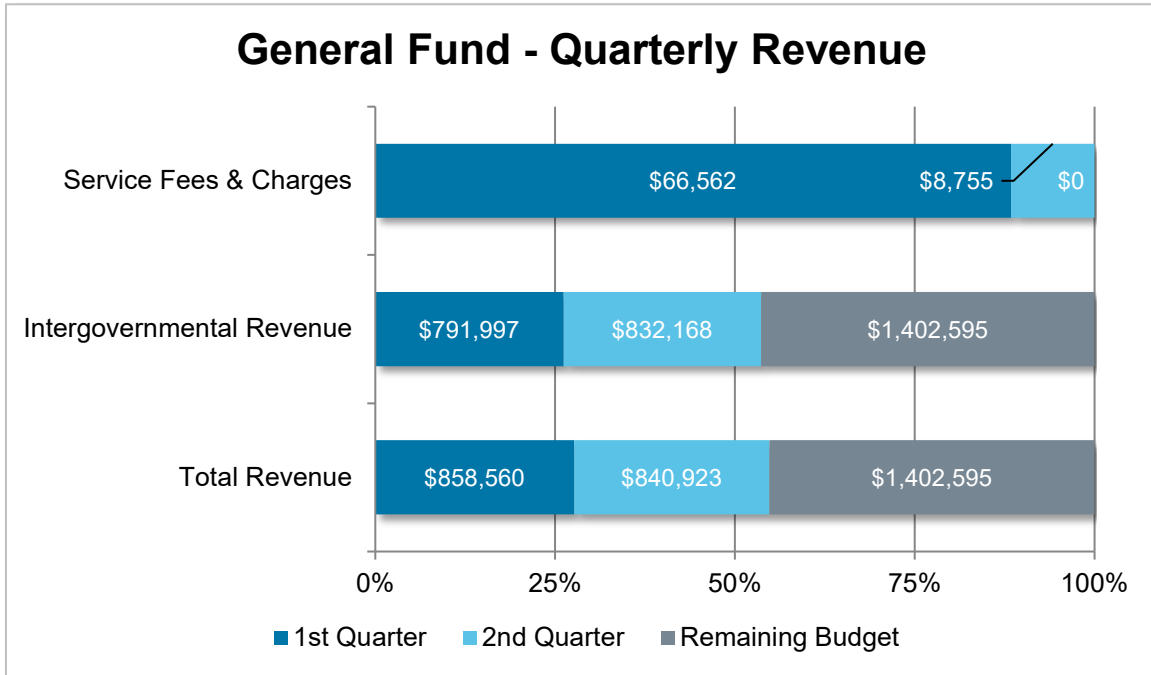
General Fund – Revenue Analysis



- 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.

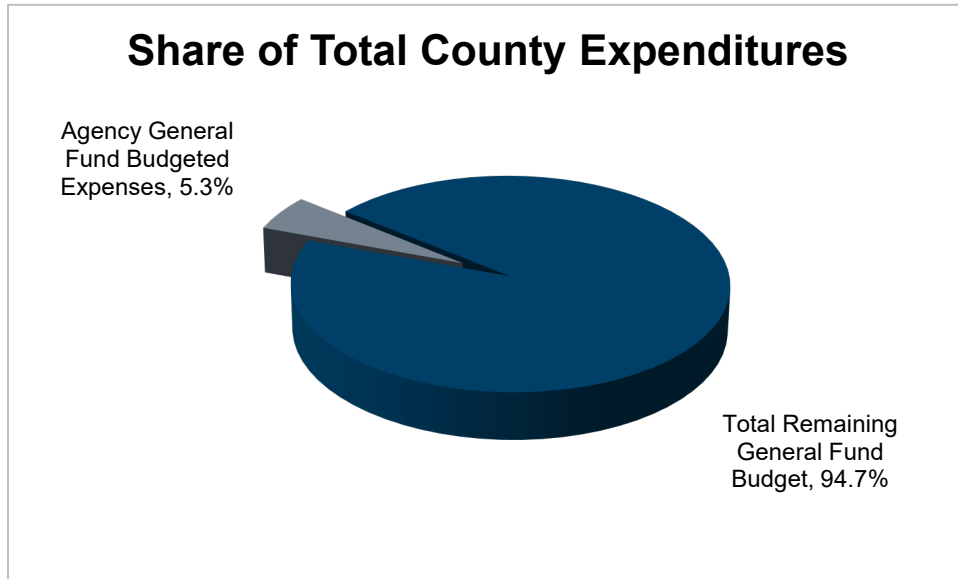


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$638,192	\$557,200	\$1,357,958	\$382,807	\$1,195,392	\$2,936,157
Current Year	\$858,560	\$840,923			\$1,699,483	\$3,101,874

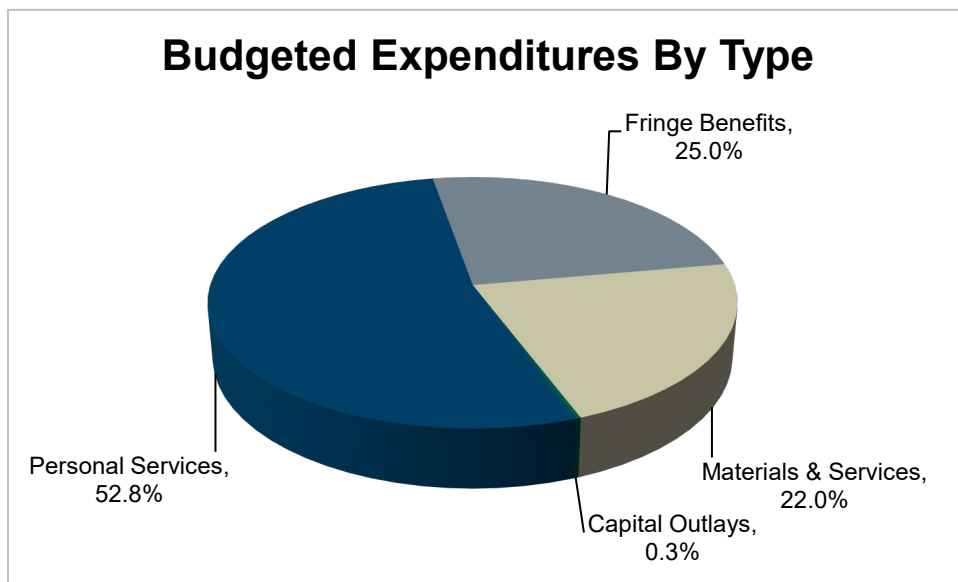
*Current year total represents revised budget.

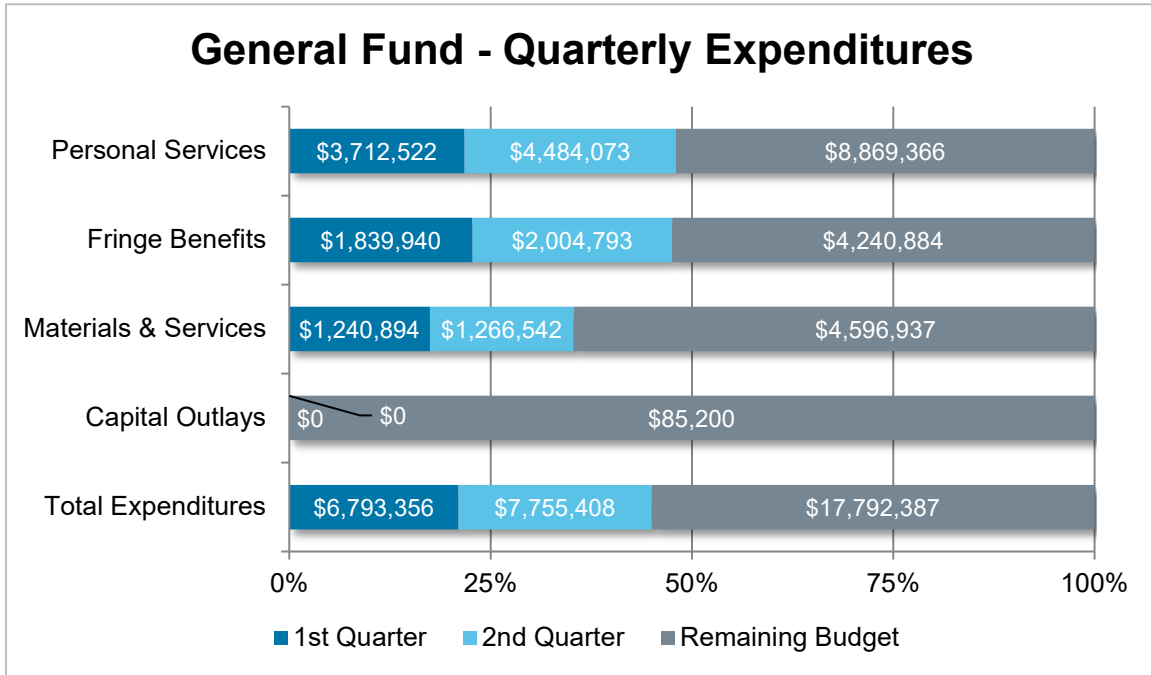
- Second quarter revenue of **\$840,923** represents **27.1%** of the budgeted amount for the year. YTD revenue of **\$1,699,483** represents **54.8%** of the budgeted amount for the year.
- Service Fees & Charges include the funding received from the Ohio Department of Mental Health and Addition Services 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 \$8,755 or 11.7% of the budget in the 2nd quarter. The variance is due to the timing of these collections.
- Intergovernmental Revenue received in the 2nd quarter was \$832,168 or 27.5% of the budgeted amount. This is an increase of \$40,171 or 5.7% more than the prior year. Year-to-date, \$1,624,165 or 53.7% of the budgeted amount has been collected compared to the \$1,179,261 collected in the prior year.

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	\$12,209,107	\$26,939,662
Current Year	\$6,793,356	\$7,755,408			\$14,548,764	\$32,341,151

**Current year total represents revised budget.*

- Second quarter expenditures of **\$7,755,408** represent **24.0%** of the budgeted amount for the year. YTD expenditures of **\$14,548,764** represent **45.0%** of the budgeted amount for the year.
- Personal Services expenditures during the 2nd quarter were \$4,484,073 or 26.3% of the budgeted amount for the year, while Fringe Benefits expenditures during the 2nd quarter were \$2,004,793 or 24.8% of the budgeted amount for the year.
- Materials & Services expenditures were \$1,266,542 or 17.8% of the budgeted amount during the 2nd quarter. Of the amount expended in the 2nd quarter, \$669,119 or 52.8% was related to appointed counsel legal fees.
- 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 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	\$4,484,073	97.6%
3 rd Quarter	\$3,938,299		
4 th Quarter	\$4,594,682		
Total	\$17,065,961	\$8,196,595	48.0%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services expenditures during the 1st quarter is due to higher than anticipated vacancies. There were no significant variances in Personal Services expenditures during the 2nd quarter.

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

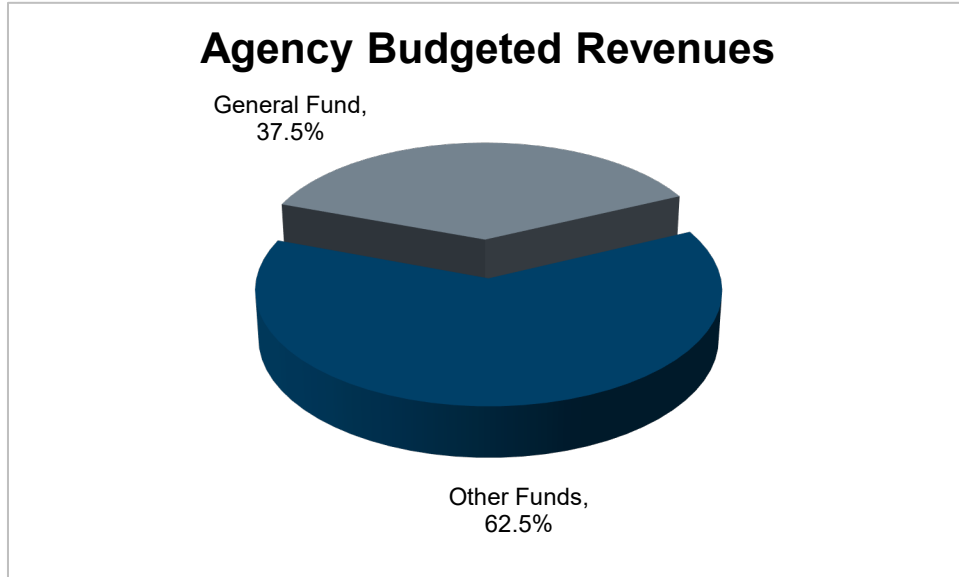
General Fund – Budget Corrective Items - Pending

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

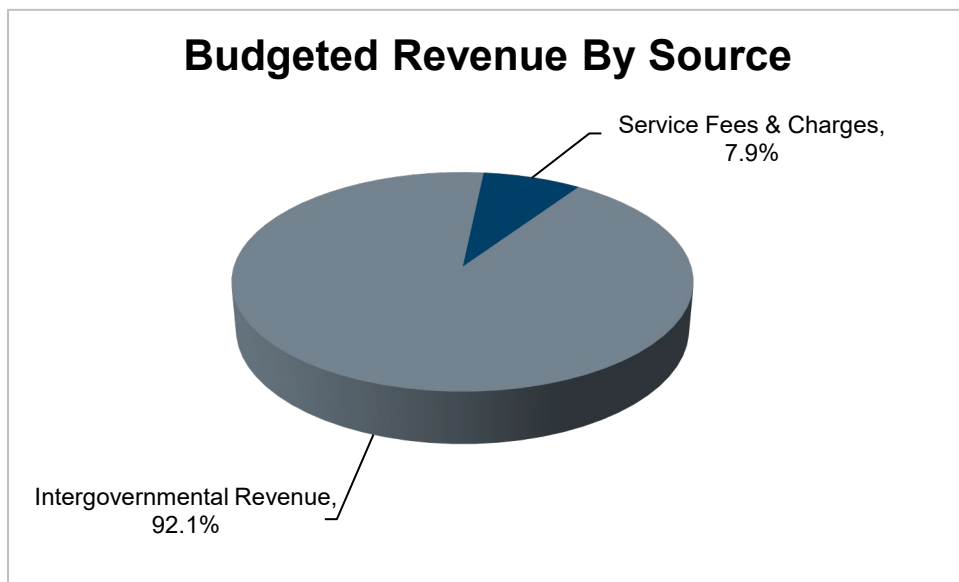
Additional Budget Analysis

- The State Public Defender’s Office notified counties that the approved version of the state biennial budget for fiscal years 2024-2025 (House Bill 33) included increased funding for county indigent defense which the State Public Defender’s Office has set the initial reimbursement rate for the biennium at 85% based on the spending levels from the past four fiscal years, with particular attention to fiscal year 2023. Based on historical fluctuations, the County is anticipating a reimbursement rate of 80% for 2024.

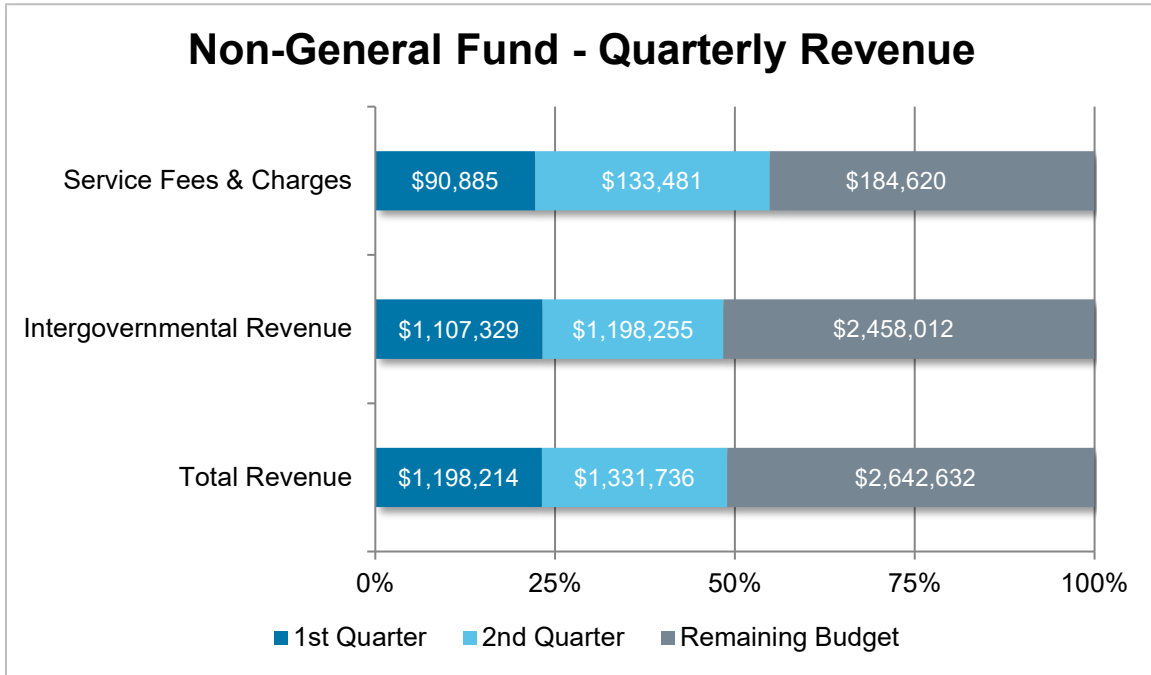
Non-General Fund – Revenue Analysis



- 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.

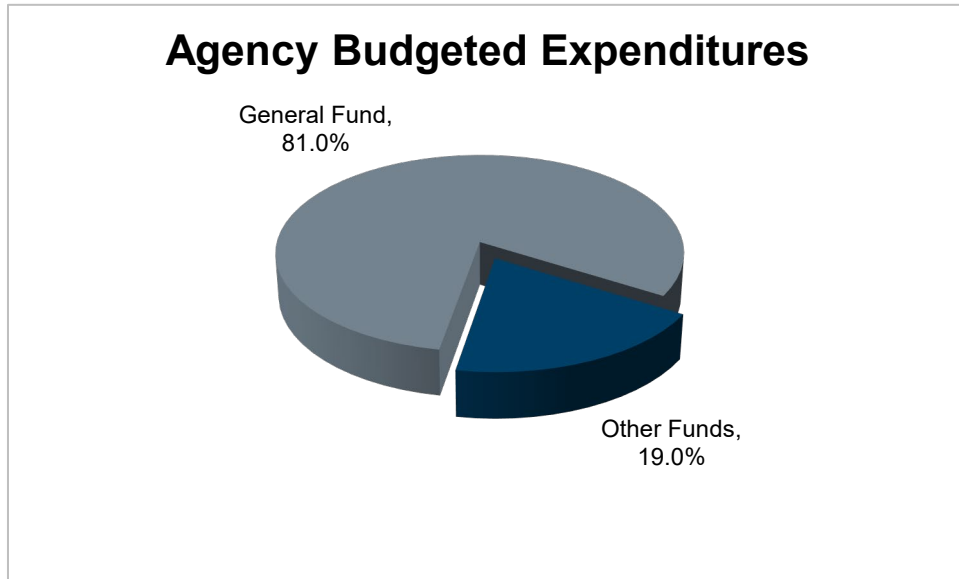


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,246,929	\$1,310,531	\$1,300,216	\$2,296,668	\$2,557,460	\$6,154,344
Current Year	\$1,198,214	\$1,331,736			\$2,529,950	\$5,172,582

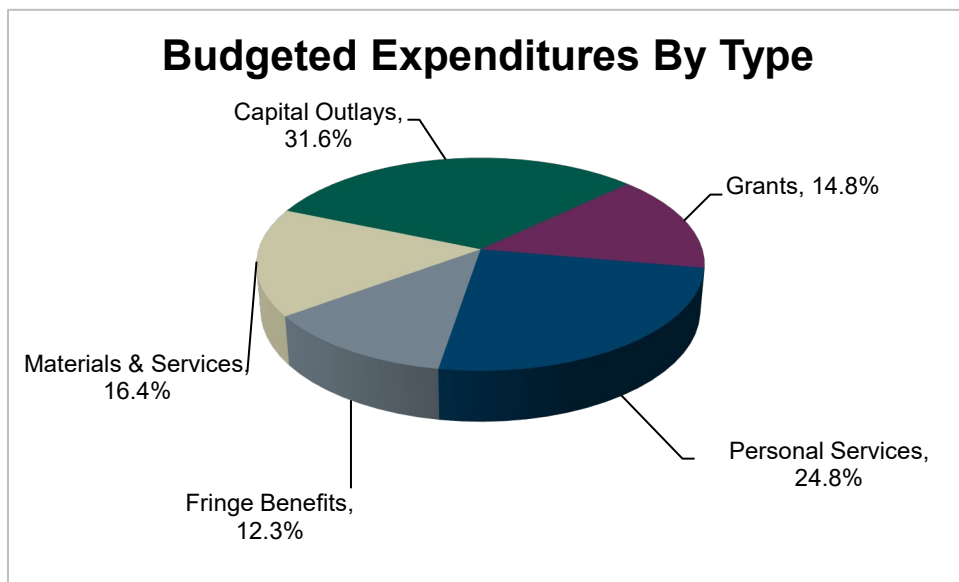
**Current year total represents revised budget.*

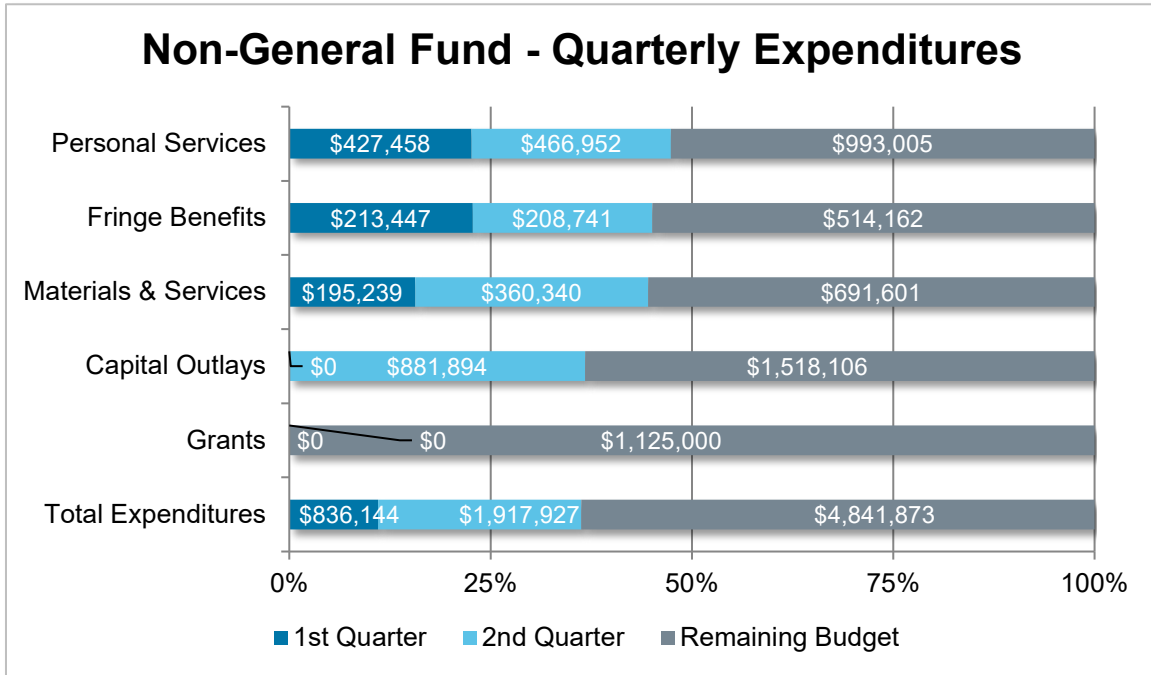
- Second quarter revenue of **\$1,331,736** represents **25.8%** of the budgeted amount for the year. YTD revenue of **\$2,529,950** represents **48.9%** of the budgeted amount for the year.
- Service Fees & Charges include court filing fees (computerization fees), home incarceration fees charged daily to non-indigent participants, and probation fees charged to each probationer. During the 2nd quarter, \$133,481 or 32.6% 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. Through the end of the 2nd quarter, \$2,305,584 or 48.4% of the budgeted amount has been received, as compared to \$2,353,572 received in the 2nd quarter of 2022. The difference of \$47,998 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	\$1,749,001	\$6,448,889
Current Year	\$836,144	\$1,917,927			\$2,754,072	\$7,595,945

**Current year total represents revised budget.*

- Second quarter expenditures of **\$1,917,927** represent **25.3%** of the budgeted amount for the year. YTD expenditures of **\$2,754,072** represent **36.3%** of the budgeted amount for the year.
- Personal Services expenditures during the 2nd quarter were \$466,952 or 24.7% of the budgeted amount for the year, while Fringe Benefits expenditures during the 2nd quarter were \$208,741 or 22.3% of the budgeted amount for the year.
- Materials & Services are expended on an as needed basis. Expenditures during the 2nd quarter were \$360,340 or 28.9% of the budgeted amount, as compared to \$195,239 in 2022.
- Capital Outlays expenditures during the 2nd quarter were \$881,894 or 36.7% of the budgeted for the year. This is related to 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	\$466,952	91.9%
3 rd Quarter	\$435,557		
4 th Quarter	\$508,150		
Total	\$1,887,415	\$894,410	47.4%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter. The variance in Personal Services expenditures during the 2nd quarter is due to higher than anticipated vacancies.

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.