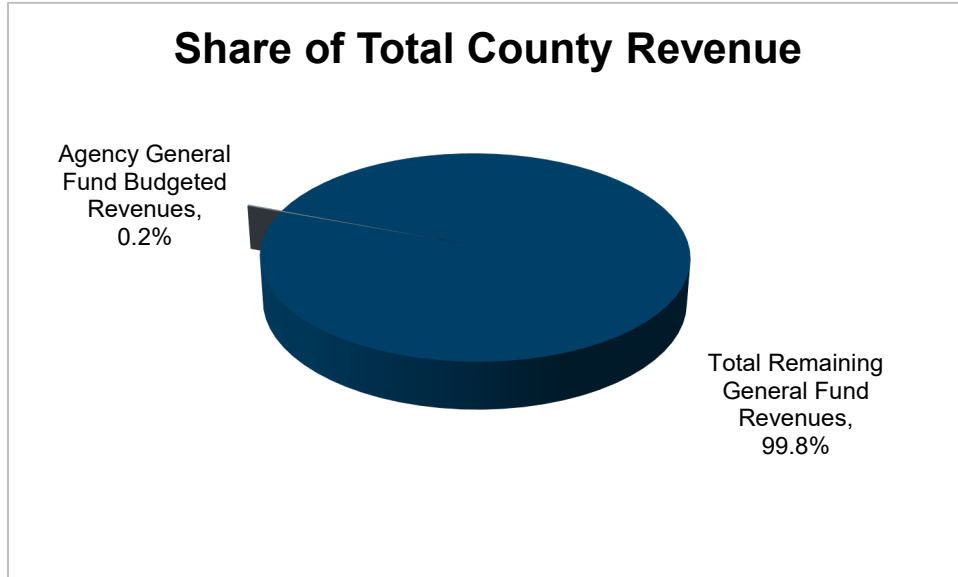
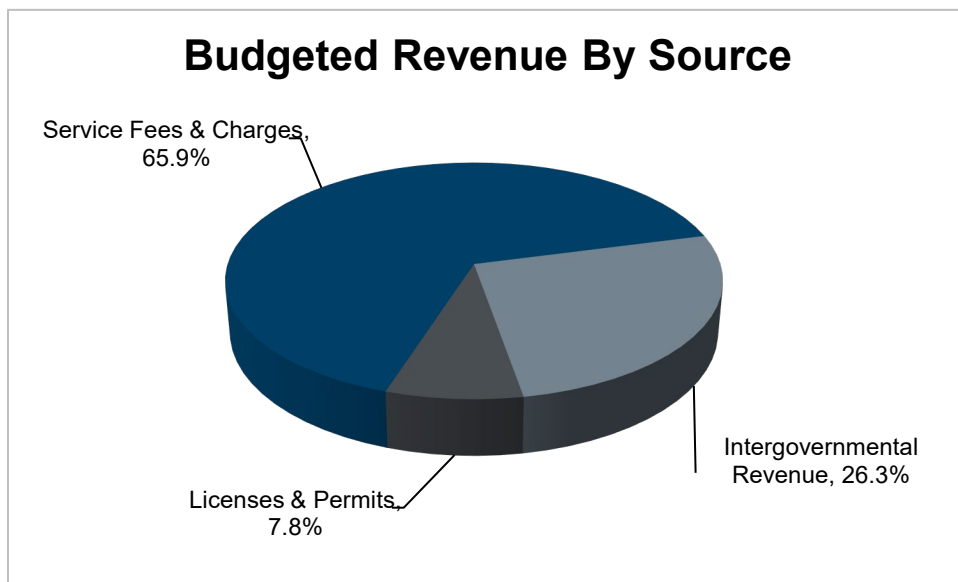


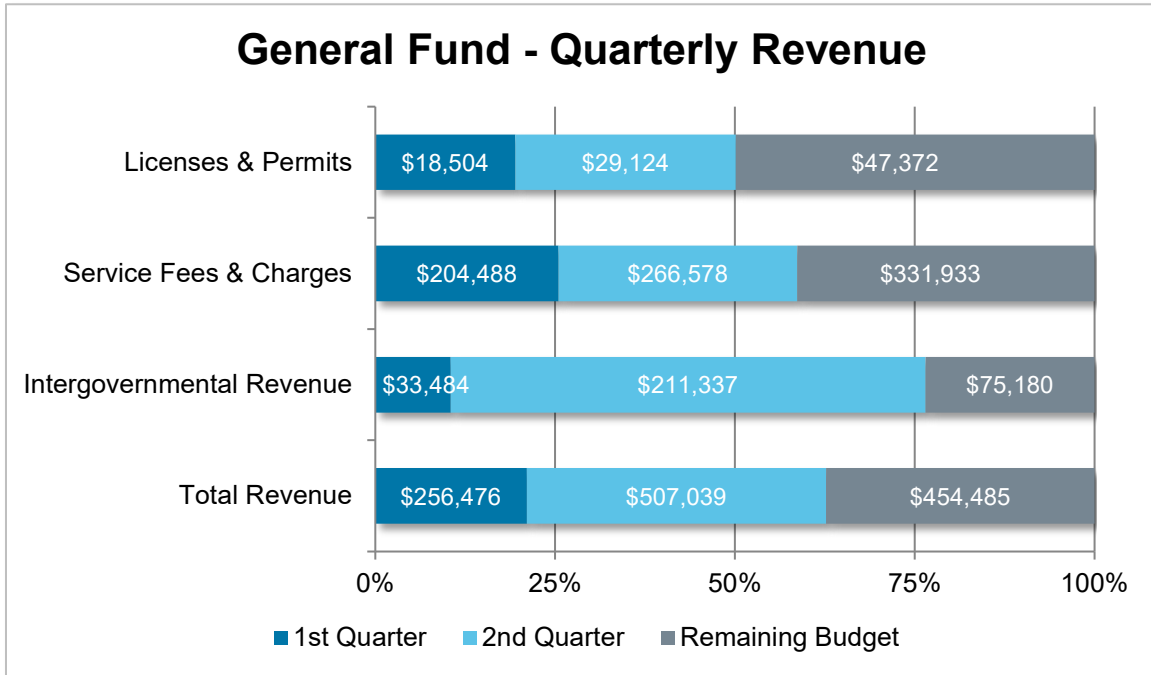
General Fund – Revenue Analysis



- 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).

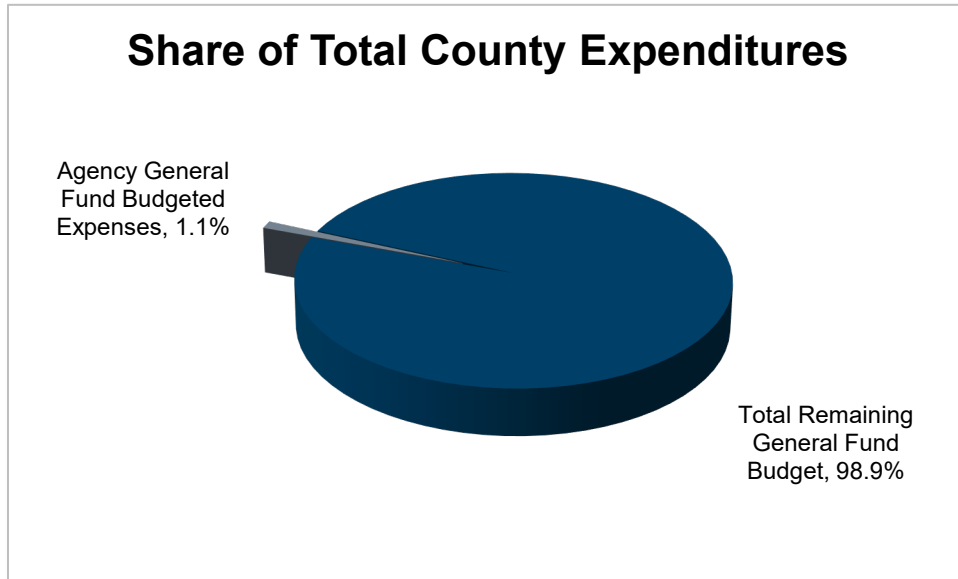


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$206,595	\$458,751	\$211,720	\$323,859	\$665,346	\$1,200,925
Current Year	\$256,476	\$507,039			\$763,515	\$1,218,000

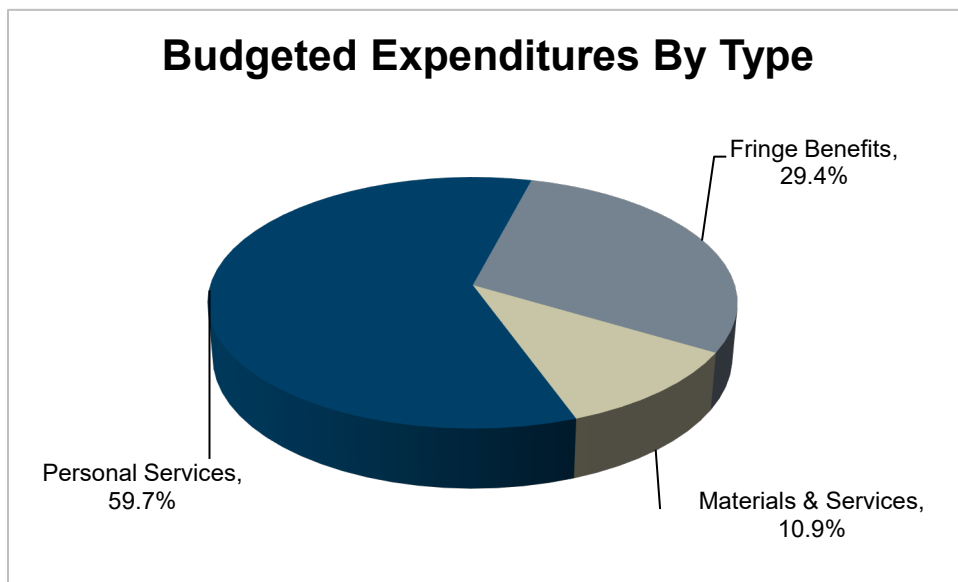
**Current year total represents revised budget.*

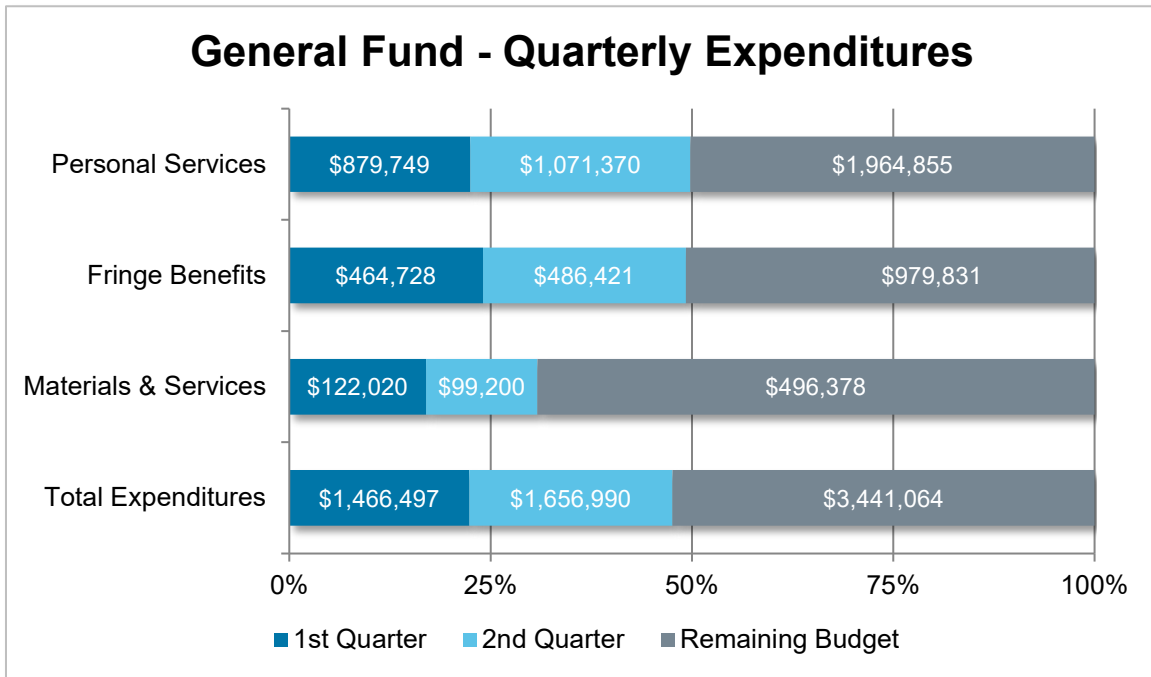
- Second quarter revenue of **\$507,039** represents **41.6%** of the budgeted amount for the year. YTD revenue of **\$763,515** represents **62.7%** of the budgeted amount for the year.
- Licenses & Permits revenue was \$47,628 through the end of the 2nd quarter, which represents 50.1% of the budgeted amount.
- Service Fees & Charges (General Fees and Civil Process Fees) collected through the end of the 2nd quarter were \$471,067, which represents 58.7% of the budgeted amount. The amount was \$74,176 or 18.7% higher than the prior year. The variance from the prior year was due to the timing of case fees.
- Intergovernmental Revenue was \$244,820 through the end of the 2nd quarter, which represents 76.5% of the budgeted amount. The amount was \$23,140 or 10.4% 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	\$2,551,438	\$5,702,613
Current Year	\$1,466,497	\$1,656,990			\$3,123,487	\$6,564,551

*Current year total represents revised budget.

- Second quarter expenditures of **\$1,656,990** represent **25.2%** of the budgeted amount for the year. YTD expenditures of **\$3,123,487** represent **47.6%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$221,220 through the end of the 2nd quarter, which represents 30.8% of the budgeted amount. Of the amount expended, \$175,948 or 79.5% was related to Court/Special Trial Expenses, which includes expenses for indigent guardianships and psychiatric commitment cases. The amount was \$16,089 or 10.1% 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	\$1,071,370	101.6%
3 rd Quarter	\$903,686		
4 th Quarter	\$1,054,300		
Total	\$3,915,973	\$1,951,118	49.8%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There was no significant variance in Personal Services expenditures during the 1st quarter. The variance in Personal Services during the 2nd quarter was due to higher than anticipated payouts of unused leave for employees who separated from the agency.

General Fund – Budget Corrective Items - Approved

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

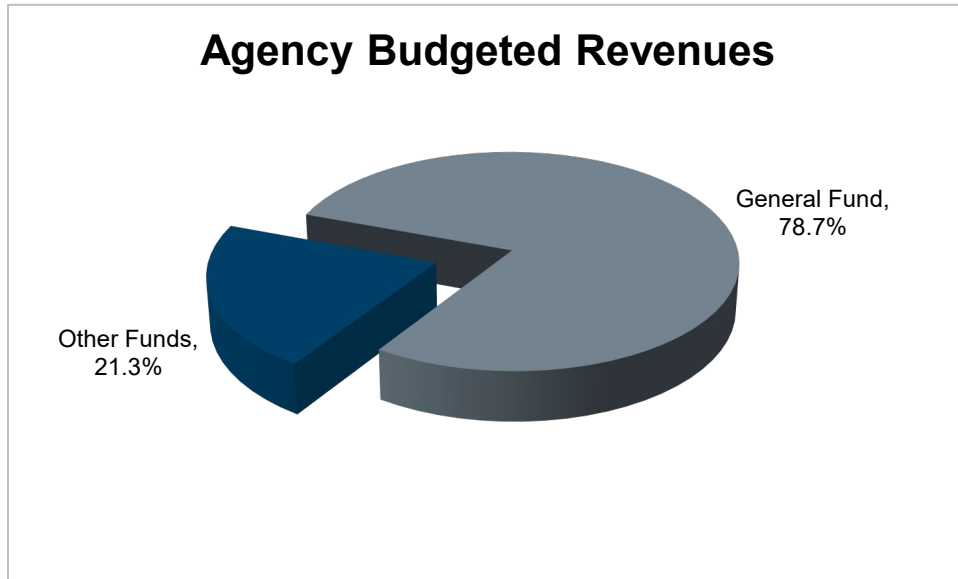
General Fund – Budget Corrective Items - Pending

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

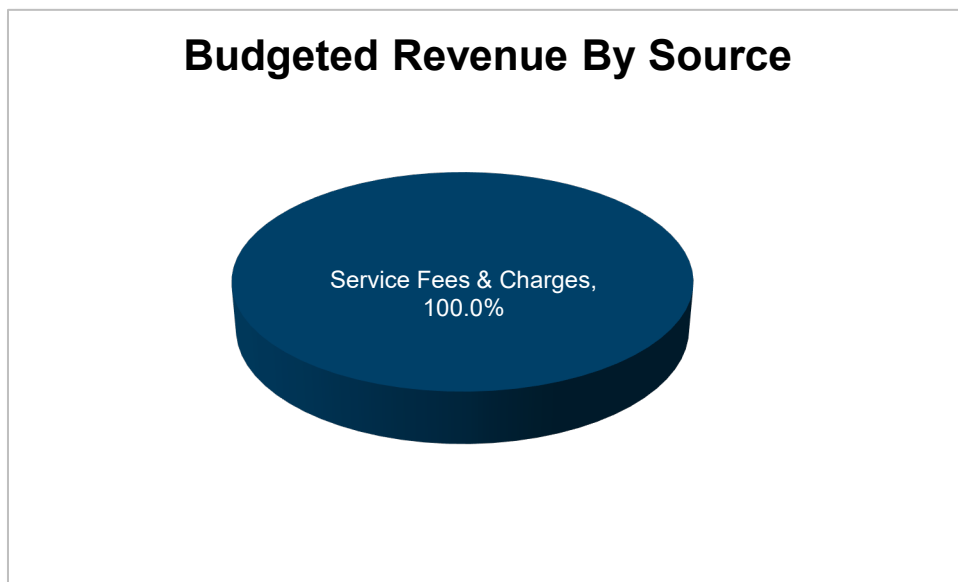
Additional Budget Analysis

- 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.

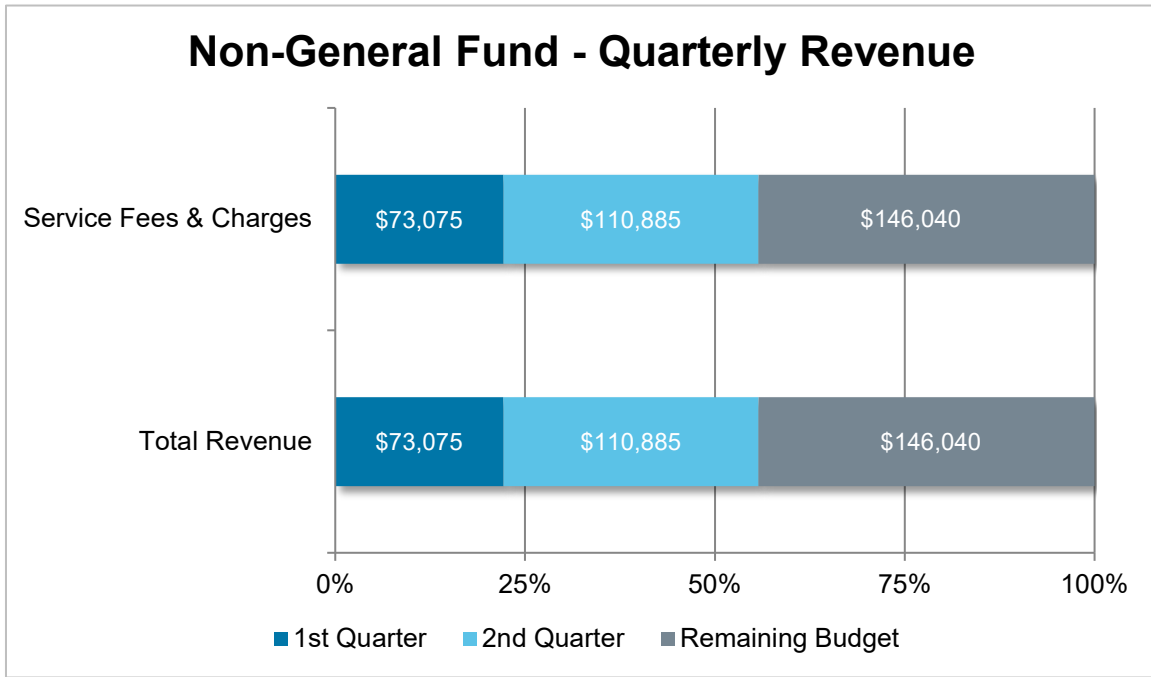
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the 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.

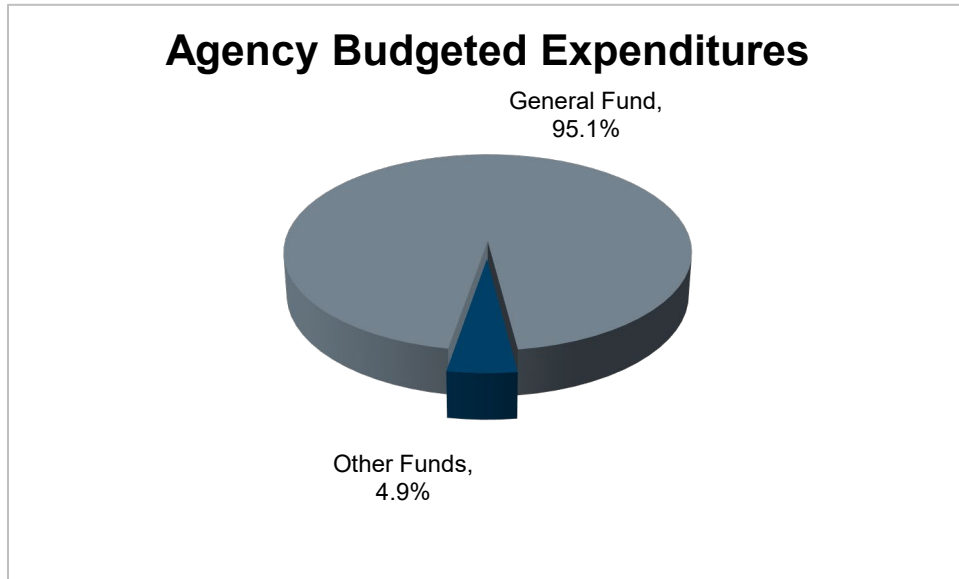


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$67,435	\$111,645	\$64,035	\$101,105	\$179,080	\$344,220
Current Year	\$73,075	\$110,885			\$183,960	\$330,000

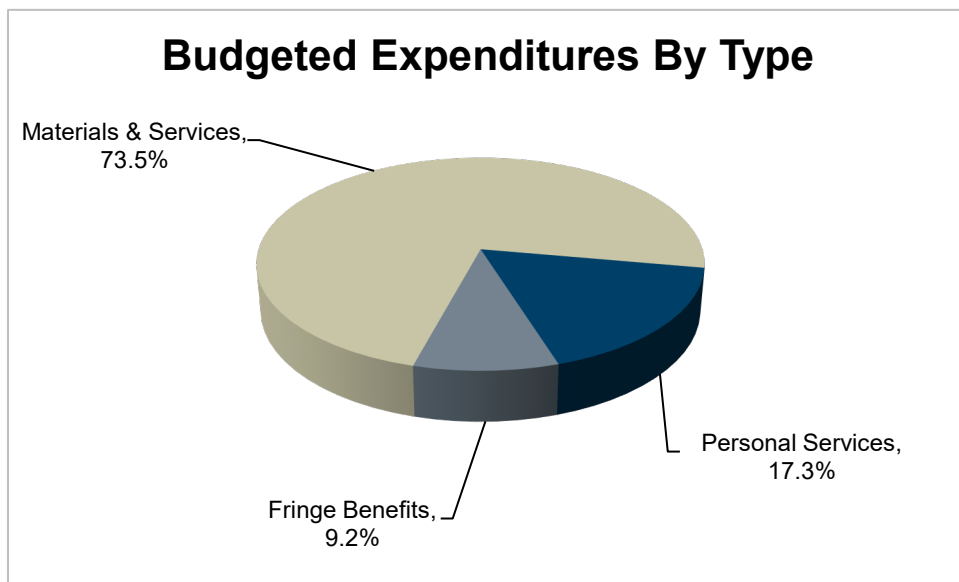
*Current year total represents revised budget.

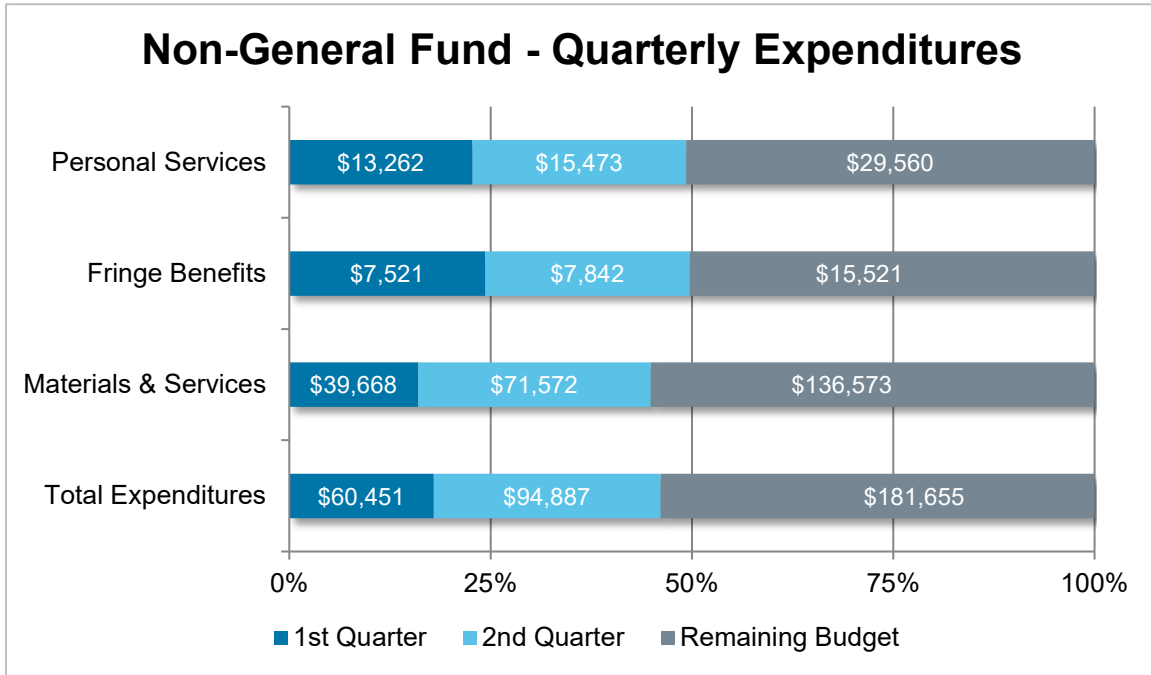
- Second quarter revenue of **\$110,885** represents **33.6%** of the budgeted amount for the year. YTD revenue of **\$153,355** represents **55.7%** of the budgeted amount for the year.
- Service Fees & Charges were \$183,960 through the end of the 2nd quarter, which represents 55.7% of the budgeted amount. Of the amount received, \$89,400 or 48.6% was in the Computerization Fund and \$94,560 or 51.4% 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	\$100,281	\$254,424
Current Year	\$60,451	\$94,887			\$155,339	\$336,993

*Current year total represents revised budget.

- Second quarter expenditures of **\$94,887** represent **28.2%** of the budgeted amount for the year. YTD expenditures of **\$155,339** represent **46.1%** of the budgeted amount for the year.
- Materials & Services expenditures were \$71,572 during the 2nd quarter, which represent 28.9% of the budgeted amount. The amount was \$43,890 or 65.2% higher than the prior year. The variance from the prior year was mainly due to higher expenditures for IT Microsoft Licenses and IT software subscriptions.

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	\$15,473	98.6%
3 rd Quarter	\$13,453		
4 th Quarter	\$15,695		
Total	\$58,295	\$28,735	49.3%

- 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 or 2nd quarters.

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.