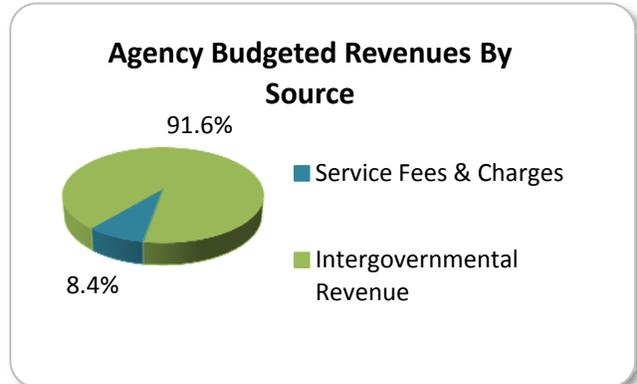
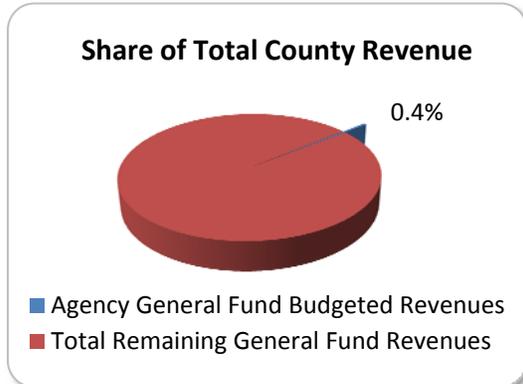
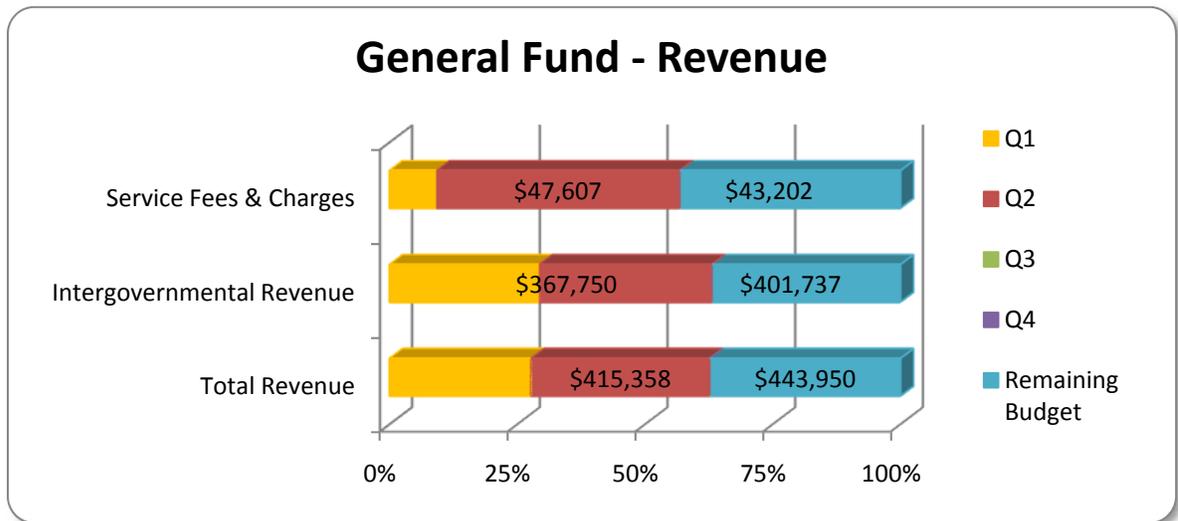


## General Fund Analysis



- The General Fund revenue for the Court of Common Pleas is estimated to be \$1,188,270 for 2010, which is 0.4% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Court of Common Pleas are: Ohio Public Defender State Reimbursement, the Ohio Department of Alcohol and Drug Addiction Services and ADAMH for the Drug Courts.



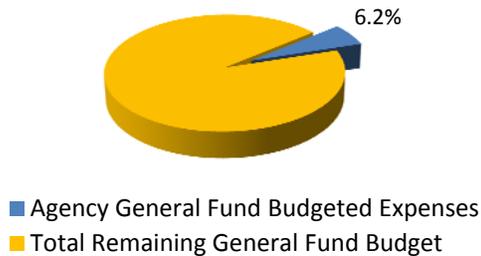
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$192,249	\$170,833	\$191,496	\$344,643	\$363,082	\$899,221
Current Year Actuals	\$328,962	\$415,358			\$744,320	\$1,188,270

\* Current year total represents revised budget.

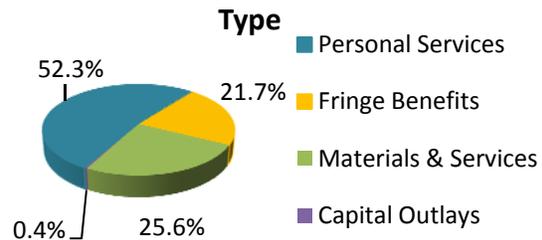
- Second quarter revenues of \$415,358 represent 35.0% of the budgeted amount for the year. YTD revenues of \$744,320 represent 62.6% of the budgeted amount for the year.
- Intergovernmental Revenue is higher than projected due to the State Public Defender's office processing reimbursement payments in a timelier manner. OMB will continue to monitor these revenues and will consider a revenue adjustment after the 3<sup>rd</sup> quarter.
- There are no significant one-time revenues in the current quarter or YTD.

## General Fund Analysis

**Share of Total County Expenses**

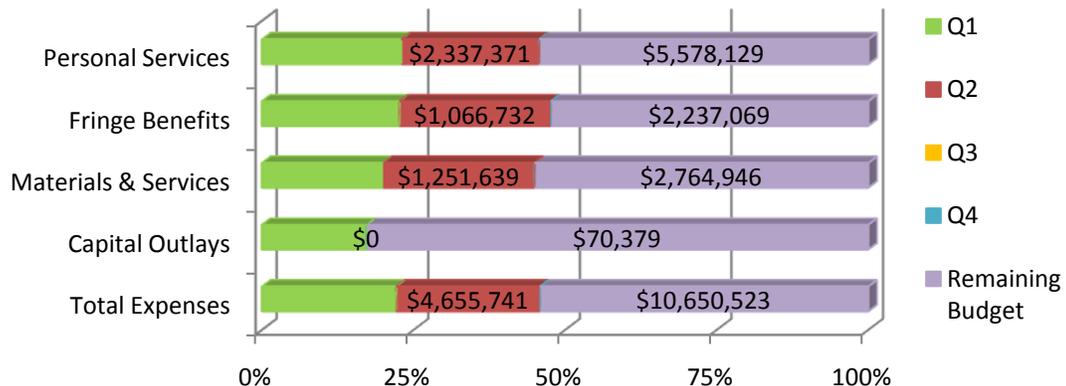


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Court of Common Pleas are estimated to be \$19,659,930 for 2010, which is 6.2% of the total budgeted expenditures for the General Fund.

## General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$4,944,291	\$4,523,658	\$4,840,027	\$5,849,348	\$9,467,949	\$20,157,324
Current Year Actuals	\$4,353,666	\$4,655,741			\$9,009,407	\$19,659,930

\* Current year total represents revised budget.

- Second quarter expenditures of \$4,655,741 represent 23.7% of the budgeted amount for the year. YTD expenditures of \$9,009,407 represent 45.8% of the budgeted amount for the year.
- Materials and Service expenditures are lower than expected as of the 2<sup>nd</sup> quarter due to appointed counsel and jury fee costs.
- There are no significant one-time expenses in the current quarter or YTD.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,348,484	\$2,361,991	100.6%
2nd Quarter	\$2,348,484	\$2,337,371	99.5%
3rd Quarter	\$2,813,505		
4th Quarter	\$2,767,017		
<b>Total</b>	<b>\$10,277,491</b>	<b>\$4,699,362</b>	<b>45.7%</b>

- The overage in personal services in the 1<sup>st</sup> quarter is due to vacation term payouts.
- YTD personal services expenditures as a percent of budget are only 45.4% after removing vacation and sick leave term payouts. The 12 pay periods YTD, in addition to the timing of the 1% salary increases for non-bargaining employees, represent 45.7% of the 2010 pay periods. As of the 2<sup>nd</sup> quarter, 12 of 26 pay periods have occurred, which represents 46% of budget.

### Budget Corrective Items

#### Approved

- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

#### Pending

- The Common Pleas Court, along with the ADAMH board, are preparing an RFP that would provide a screening tool to be used in place of the current alcohol and other drugs assessment and the mental health assessment. The projected RFP notification date is September 1, 2010 and the start date for the new contract would be January 1, 2011. For the past 13 years, these assessments have been done by Netcare with funding coming from the ADAMH Board. Due to considerable budget cuts that ADAMH has realized over the past 5 years and an increase in crisis services, the current funds that cover the Courts mental health assessments are being diverted to crisis intervention services.

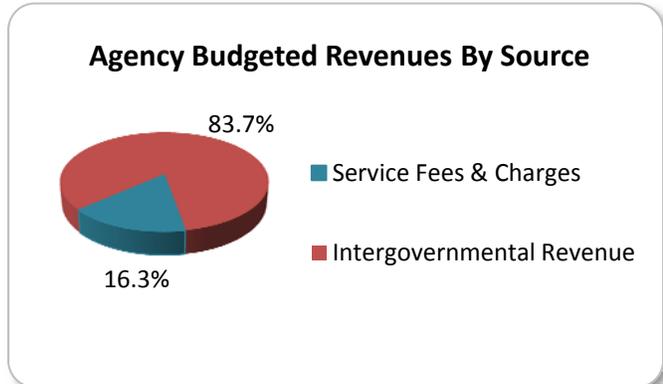
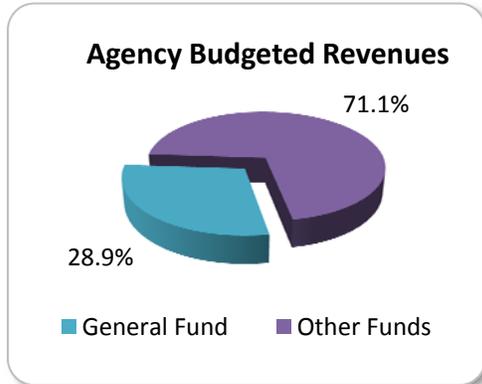
#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

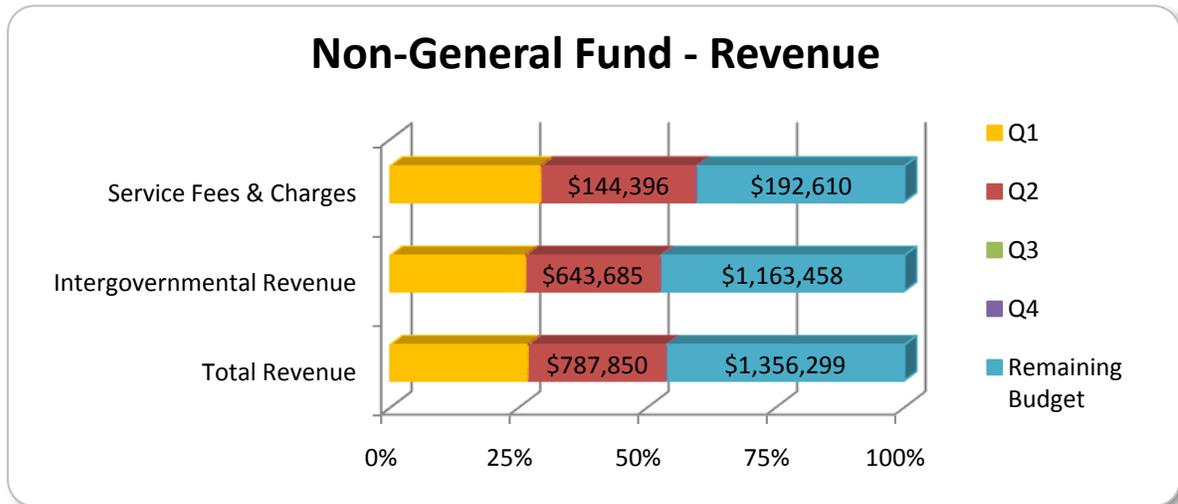
### Budget Recommendations

- Based upon the 2<sup>nd</sup> quarter analysis, there are no recommendations for budget savings or organizational performance improvements at this time. However, as of the 2<sup>nd</sup> quarter, the Court's projected expenditures for appointed counsel and juror fees are below budgeted amounts. If these trends continue during the 3<sup>rd</sup> and 4<sup>th</sup> quarters, cost savings may occur.

## Non-General Fund Analysis



- The Non-General Fund revenue for the Court of Common Pleas is estimated to be \$2,926,973 for 2010, which is 71.1% of the total budgeted revenue (\$4,115,243) for the Court of Common Pleas.
- The main sources of Non-General Fund revenue for the Court of Common Pleas are filing fees, in which a portion goes to the court computerization fund, and State grants.

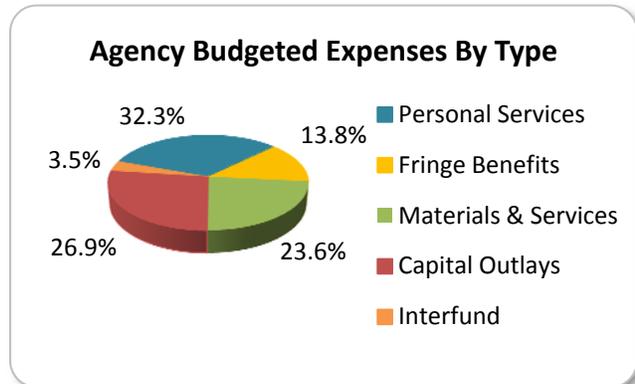
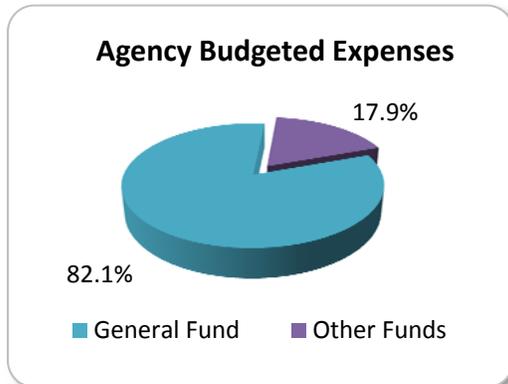


	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$604,206	\$623,501	\$616,329	\$867,457	\$1,227,707	\$2,711,493
Current Year Actuals	\$782,824	\$787,850			\$1,570,674	\$2,926,973

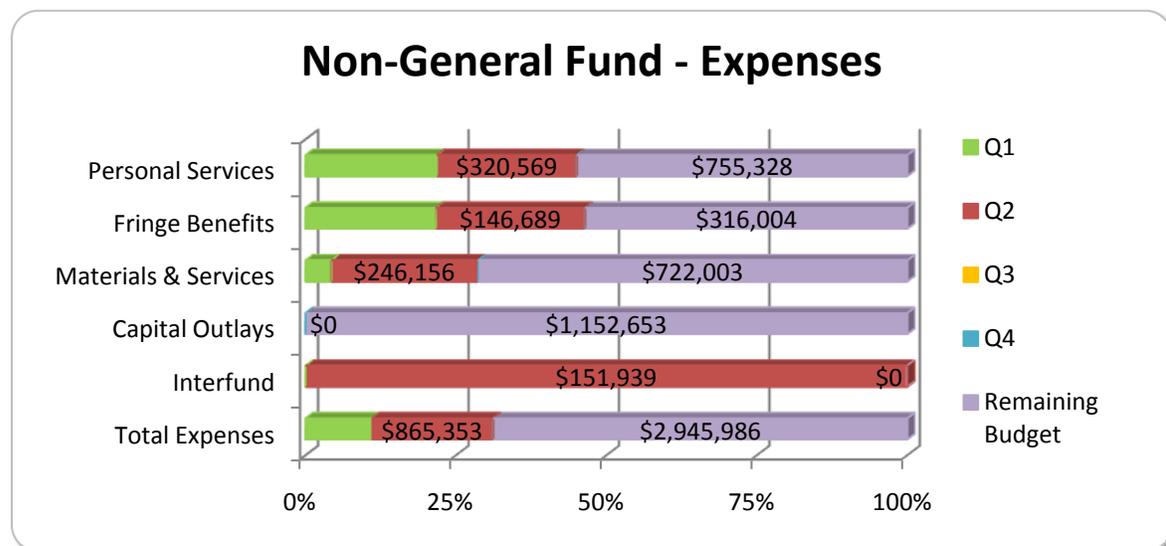
\* Current year total represents revised budget.

- Second quarter revenues of \$787,850 represent 26.9% of the budgeted amount for the year. YTD revenues of \$1,570,674 represent 53.7% of the budgeted amount for the year.
- There are no significant variances in the current quarter or YTD revenues verses budget.
- There are no significant one-time revenues in the current quarter or YTD.

## Non-General Fund Analysis



- The Non-General Fund expenditure budget for the Court of Common Pleas is estimated to be \$4,290,655 for 2010, which is 17.9% of the total budgeted expenditures (\$23,950,585) for the Court of Common Pleas.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$501,713	\$502,943	\$517,925	\$634,983	\$1,004,656	\$2,157,564
Current Year Actuals	\$471,775	\$865,353			\$1,337,128	\$4,290,655

\* Current year total represents revised budget.

- Second quarter expenditures of \$865,353 represent 20.2% of the budgeted amount for the year. YTD expenditures of \$1,337,128 represent 31.2% of the budgeted amount for the year.
- Materials and Services expenses are lower than expected in the 2<sup>nd</sup> quarter because the majority of the expenditure for contractual work release beds has yet to be expended and computer equipment expenditures are projected to be expended in the 3<sup>rd</sup> and 4<sup>th</sup> quarters. The Court is conservatively spending in this area in the event there are unforeseen expenses in the second half of the year.
- Capital Outlays expenses were budgeted at \$1,284,713, primarily for the E-Filing project. Since the approval of the 2010 budget, the actual cost for the E-Filing project has decreased. The Court of Common Pleas' share of the E-Filing project in 2010 will be \$151,939, which includes the Court of Appeals 1% commitment toward the project. The \$151,939 was transferred from Capital Outlays to the Interfund to transfer to the Clerk of Courts who is processing the E-filing expenditures.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$314,436	\$300,353	95.5%
2nd Quarter	\$314,436	\$320,569	102.0%
3rd Quarter	\$376,849		
4th Quarter	\$370,529		
<b>Total</b>	<b>\$1,376,249</b>	<b>\$620,922</b>	<b>45.1%</b>

- The overage in personal services in the 2<sup>nd</sup> quarter is partially due to term payouts. In addition, payroll expenditures within the Adult Probation and Community Corrections Program exceed 2<sup>nd</sup> quarter budget estimates. By year-end, these expenditures are not projected to exceed budget.
- Personal services expenditures YTD are 45.1% of the budget. The YTD pay periods and timing of the 1% non-bargaining salary increases currently represent 45.7% of the 2010 pay periods. As of the 2<sup>nd</sup> quarter, 12 of 26 pay periods have occurred, which represents 46% of budget.

### Budget Corrective Items

#### Approved

- Resolution No. 098-10 authorized a supplemental appropriation for the Computerization Fund for an unfulfilled 2009 purchase order in the amount of \$57,152.
- Resolution No. 316-10 authorized supplemental appropriations, transfers of appropriations and transfers of funds for the capital purchase of the county wide E-Filing project (Clerk of Courts). Common Pleas Court is committed to 56% of the total project cost and the Appeals Court are committed to 1% being funded by the Common Pleas Court, for a total cost in 2010 of \$151,939.77.
- Resolution No. 445-10 authorized non-general fund supplemental appropriations (\$114,335.67) and a transfer of appropriations (\$15,658.10) for Community Corrections 407 and 408 grant programs.
- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

#### Pending

- A Resolution authorizing non-general fund supplemental appropriations, transfers of appropriations and transfers of funds for consulting services and required hardware in the amount of \$198,149.45 for the county wide E-Filing project was approved at the beginning of the 3rd quarter. Common Pleas' contribution of 56% equates to \$112,945.18 of this request.

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.