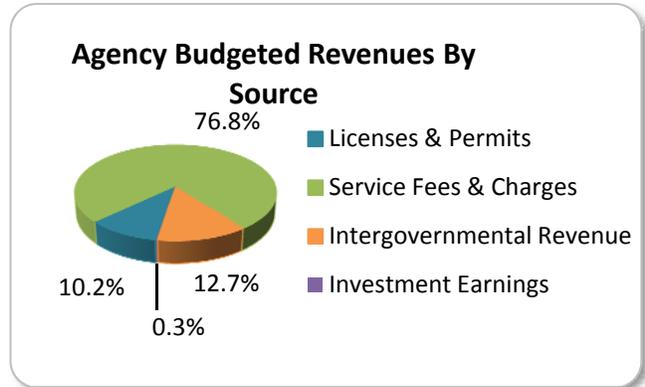
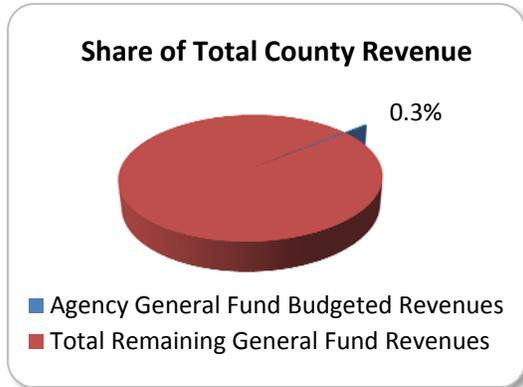
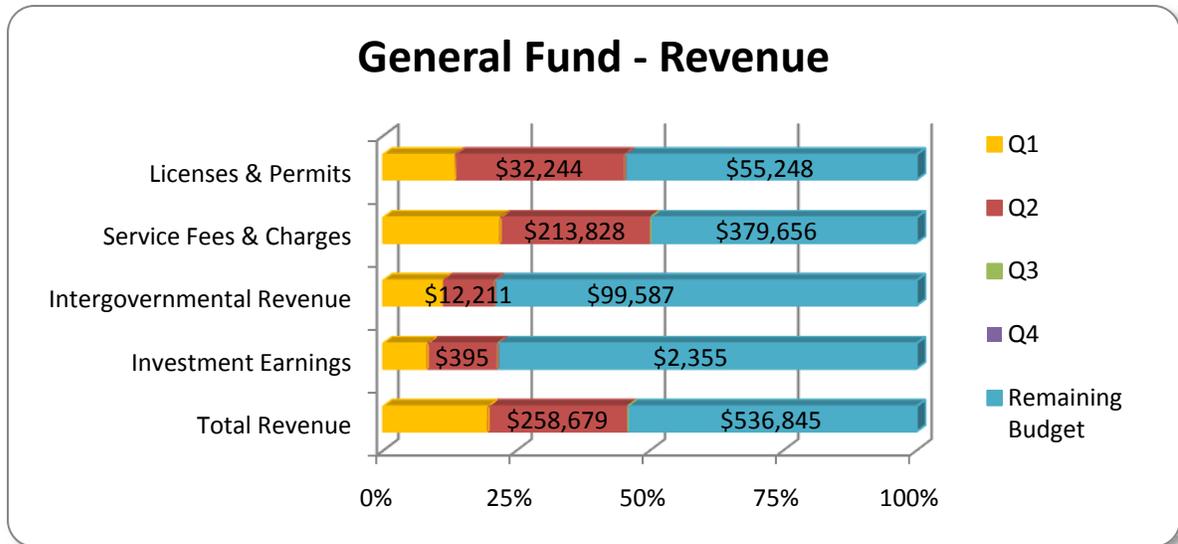


General Fund Analysis



- The General Fund revenue for the Probate Court is estimated to be **\$990,774** for 2010, which is 0.3% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Probate Court are filing fees. Filing fees are mandated by ORC 2101.16. The fees are available for public view at <http://codes.ohio.gov/orc/2101.16>. Additionally, the Probate Court invoices the State of Ohio for mental health hearings (ORC 5122.43 authorizes certain county Probate Court costs and proceedings expenses held under Chapter 5122 permissible for reimbursement by the Ohio Department of Mental Health).



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$256,119	\$235,382	\$263,641	\$253,005	\$491,501	\$1,008,147
Current Year Actuals	\$195,250	\$258,679			\$453,929	\$990,774

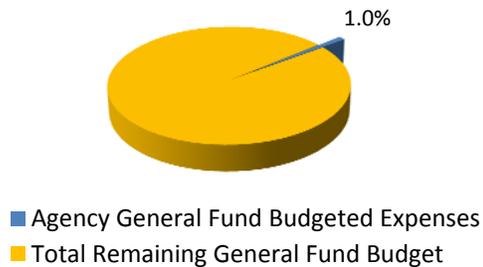
* Current year total represents revised budget.

- Second quarter revenue of **\$258,679** represents 26.1% of the budgeted amount for the year. YTD revenue of **\$453,929** represents 45.8% of the budgeted amount for the year.

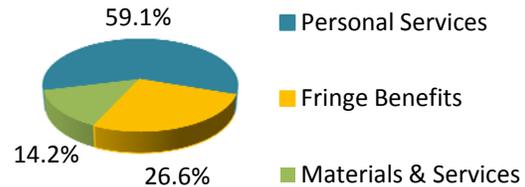
- Licenses and Permits revenue appears to be slightly under budget as of the 2nd quarter. At the end of 2009, Licenses and Permits were under budget by \$4,056. It is anticipated revenues will continue to meet budget expectations during the 3rd and 4th quarter.
- Service Fees and Charges (General Fees) collected during the 2nd quarter align with budget expectations for this reporting period.
- Intergovernmental Revenue appears to be under budget in the 2nd quarter. However, no revenues were posted for May or June 2010 causing the revenues to appear understated. It is anticipated that revenues will achieve budgeted levels during the 3rd and 4th quarters of 2010.
- Investment Earnings continue to be a challenge based on the current economic conditions and will be monitored during the 3rd and 4th quarters. At the close of the 2nd quarter, investment earnings were only 22% of where they should be (50%).
- There are no significant one-time revenues in the current quarter or YTD.

General Fund Analysis

Share of Total County Expenses

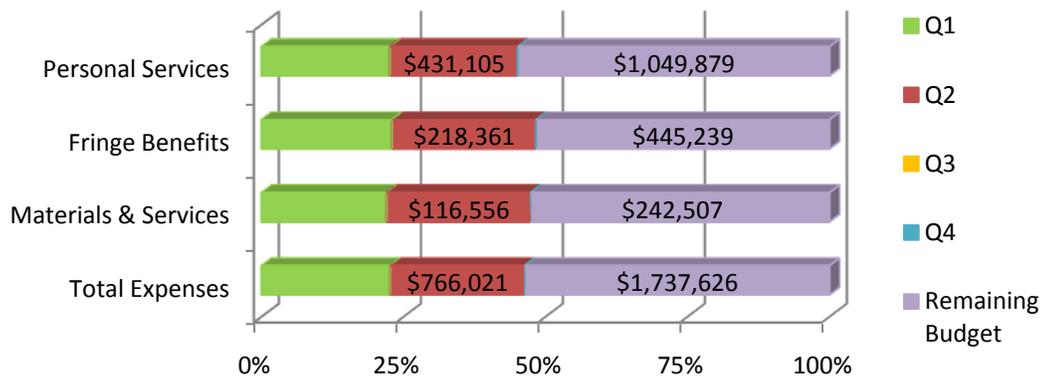


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Probate Court are estimated to be \$3,235,605 for 2010, which is 1.0% of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$954,670	\$726,718	\$826,334	\$844,519	\$1,681,388	\$3,352,241
Current Year Actuals	\$731,958	\$766,021			\$1,497,979	\$3,235,605

* Current year total represents revised budget.

- Second quarter expenditures of \$766,021 represent 23.7% of the budgeted amount for the year. YTD expenditures of \$1,497,979 represent 46.3% of the budgeted amount for the year.
- There are no significant variances in the current quarter or YTD expenditures versus budget.
- 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	\$437,226	\$432,591	98.9%
2nd Quarter	\$437,226	\$431,105	98.6%
3rd Quarter	\$523,930		
4th Quarter	\$515,193		
Total	\$1,913,575	\$863,696	45.1%

- There are no significant variances in Personal Service expenditures during the 2nd quarter.
- There are 49.35 FTEs supported by the General Fund.

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

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

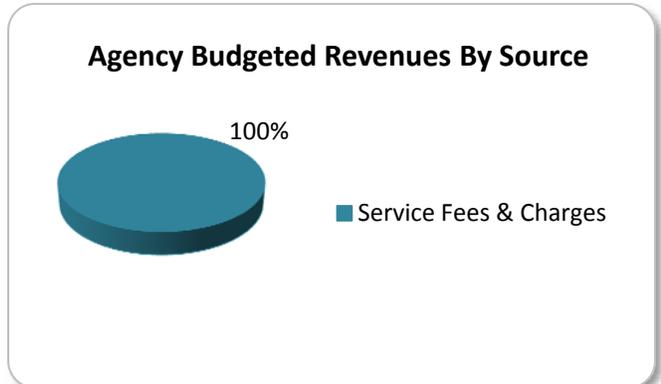
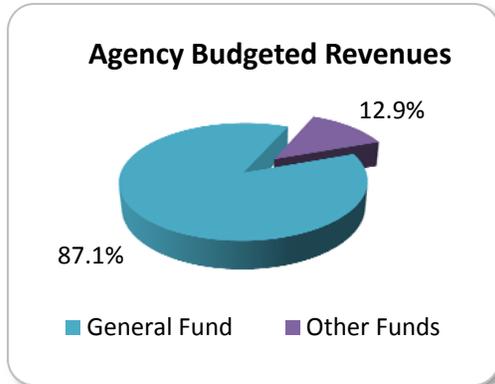
Not Recommended

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

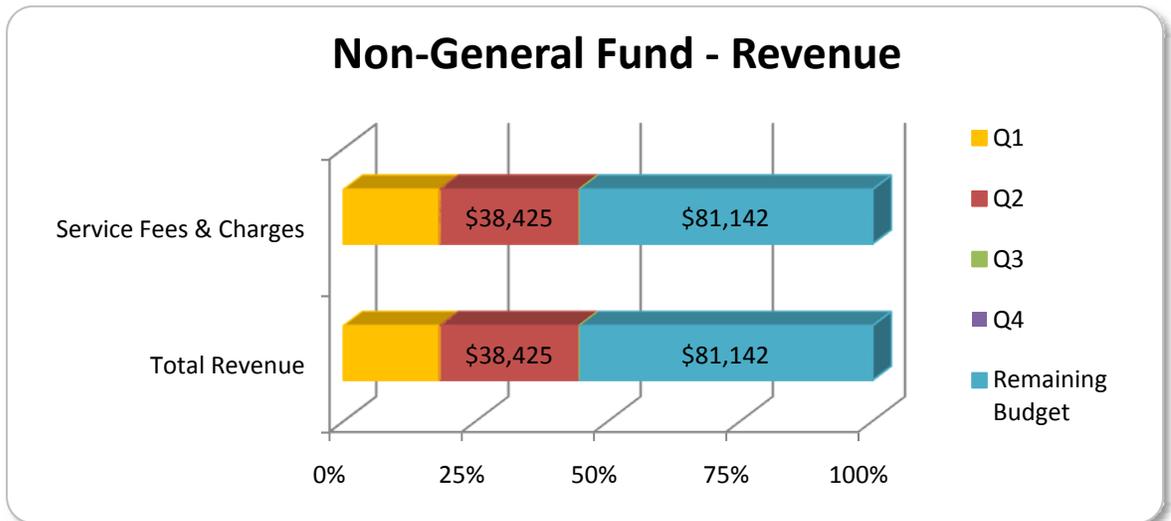
Budget Recommendations

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

Non-General Fund Analysis



- The Non-General Fund revenue for the Probate Court is estimated to be \$146,117 for 2010, which is 12.9% of the total budgeted revenue (\$1,136,891) for the Probate Court.
- The main source of Non-General Fund revenue for the Probate Court is filing fees within the Computerization of the Courts Fund.

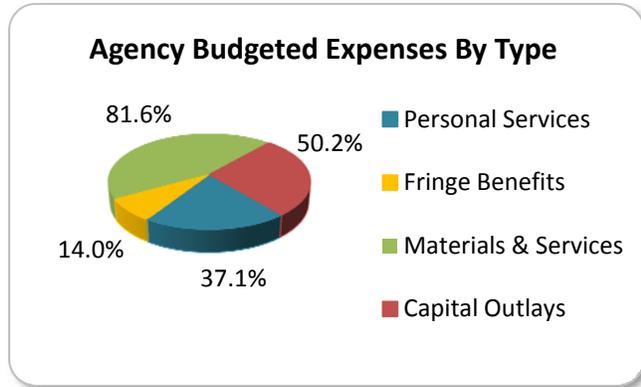
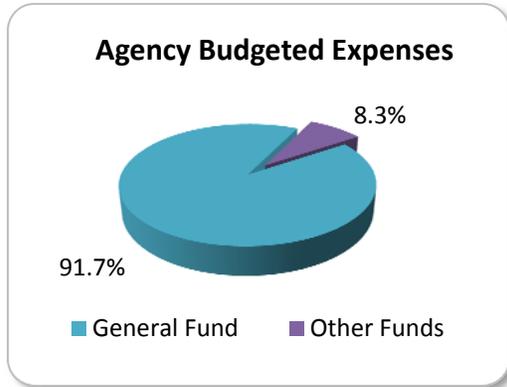


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$28,670	\$36,410	\$46,940	\$37,040	\$65,080	\$149,060
Current Year Actuals	\$26,550	\$38,425			\$64,975	\$146,117

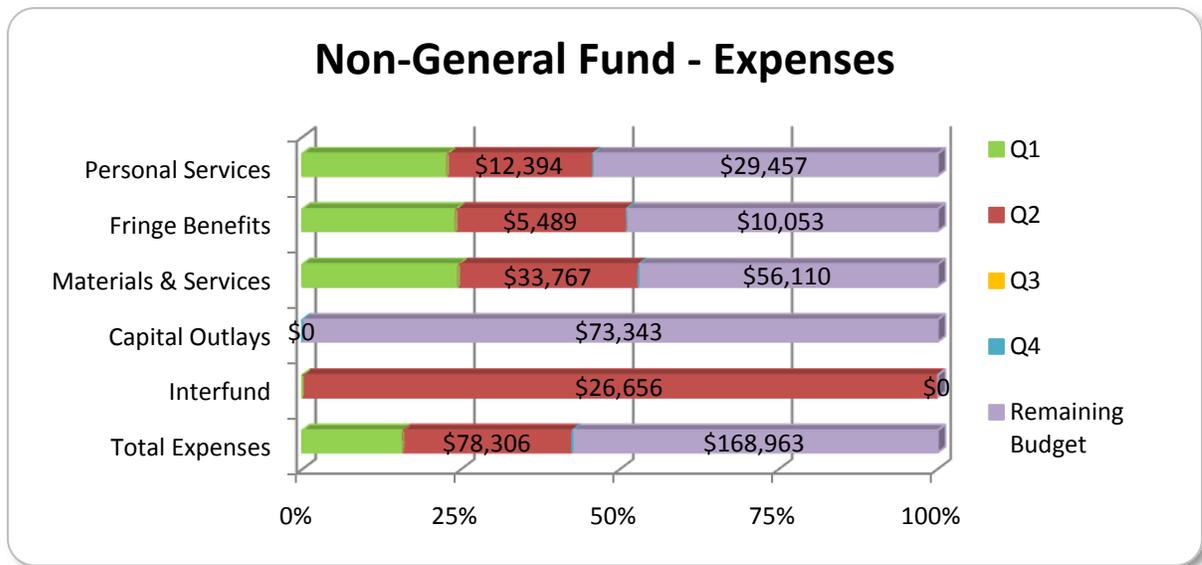
* Current year total represents revised budget.

- Second quarter revenue of \$38,425 represents 26.3% of the budgeted amount for the year. YTD revenue of \$64,975 represents 44.5% of the budgeted amount for the year.
- Service Fees and Charges revenue rebounded in the 2nd quarter compared to the 1st quarter and it is anticipated that these revenues will continue to achieve budgeted levels during the 3rd and 4th quarters.

Non-General Fund Analysis



- The Non-General Fund expenditure budget for the Probate Court is estimated to be \$293,951 for 2010, which is 8.3% of the total budgeted expenditures (\$3,529,556) for the Probate Court.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$48,739	\$35,116	\$37,499	\$37,373	\$83,855	\$158,727
Current Year Actuals	\$46,682	\$78,306			\$124,988	\$293,951

* Current year total represents revised budget.

- Second quarter expenditures of \$78,306 represent 26.6% of the budgeted amount for the year. YTD expenditures of \$124,988 represent 42.5% of the budgeted amount for the year.
- Capital Outlays reflect the E-Filing project, which will occur during the 3rd quarter. Since the approval of the 2010 budget, the actual cost for the E-Filing project has decreased. Probate Court's share of the E-Filing project in 2010 will be \$26,656, via Resolution 316-10, and \$19,814.96, via a pending July 27, 2010 resolution, for a total of \$46,470.96.
- There are no significant one-time expenses in current quarter or YTD.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$12,394	\$12,393	100.0%
2nd Quarter	\$12,394	\$12,394	100.0%
3rd Quarter	\$14,852		
4th Quarter	\$14,604		
Total	\$54,244	\$24,787	45.7%

- There are no significant variances in Personal Services expenditures during the 2nd quarter.
- There is 1 FTE supported by the Court's Computerization Fund.

Budget Corrective Items

Approved

- Resolution No. 0316-10 authorized supplemental appropriations, transfers of appropriations and transfers of funds for the capital purchase of the county wide E-Filing project (Clerk of Courts). Probate Court is committed to 10% of the total cost and, for 2010, this amount is \$26,656.
- 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

- Resolution No. 0590-10 sought authorization for 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. Probate's 10% contribution equates to \$19,814.96 under 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.