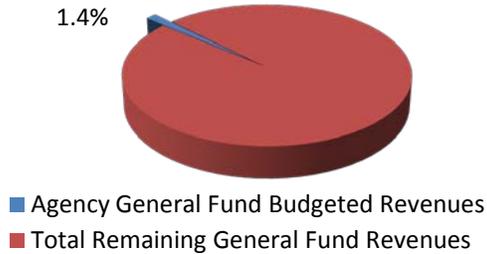
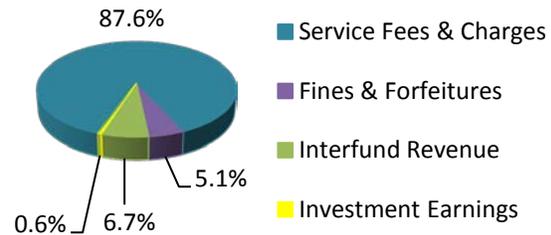


### General Fund Analysis

**Share of Total County Revenue**

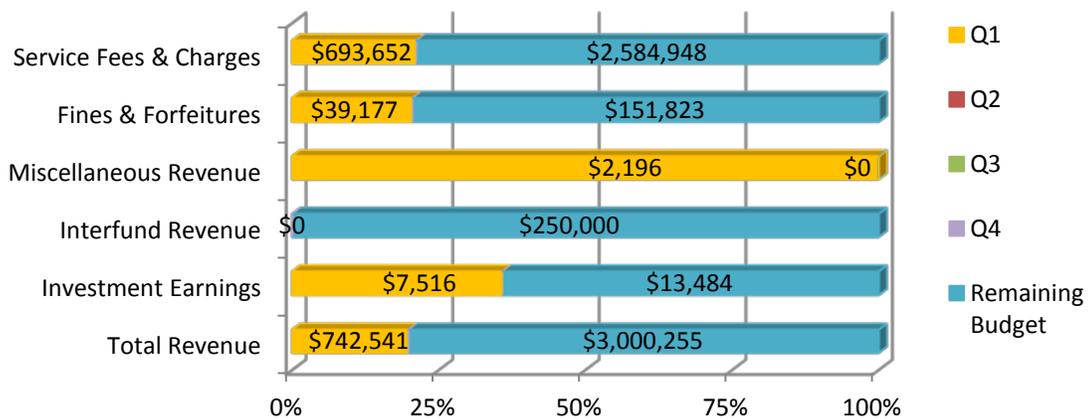


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Clerk of Courts is estimated to be \$3,740,600 for 2013, which is 1.4% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Clerk of Courts are fees paid for each filing in the Clerk's office. Other General Fund sources of revenue are from a contract with Franklin County Child Support Enforcement Agency, and fines and forfeitures.

### General Fund - Revenue



	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	\$786,026	\$932,241	\$971,387	\$852,940	\$786,026	\$3,542,594
Current Year Actuals	\$742,541				\$742,541	\$3,740,600

\* Current year total represents revised budget.

- First quarter revenues of \$742,541 represent 19.9% of the budgeted amount for the year.
- First quarter revenues are slightly below the 25% benchmark for the 1<sup>st</sup> quarter. The Interfund Revenue of \$250,000 in 2013 is related to a surplus declaration by the Court of Common Pleas from its Computerization of the Court fund. These funds will assist the Clerk's Office with the purchase of IT equipment and the filling of vacant positions. The revenue was received by the General Fund in the 1<sup>st</sup> quarter; however the revenue was recorded under the Court of Common Pleas.



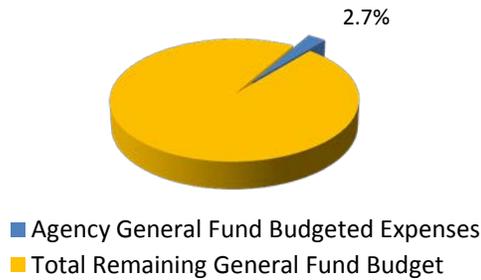
# OMB Quarterly Report

## 1<sup>st</sup> Quarter 2013 - Clerk of Courts

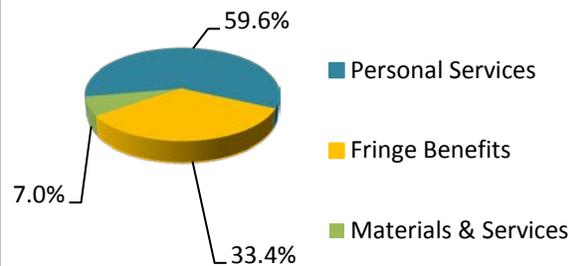
- Investment earnings may exceed budget by year end, due to the Clerk's conservative investment projections. However, the current budgeted amount of \$21,000 is 52.2% below the \$43,897 received in 2012.
- All other revenue is expected to align with the budget by the 4<sup>th</sup> quarter.

### General Fund Analysis

**Share of Total County Expenses**

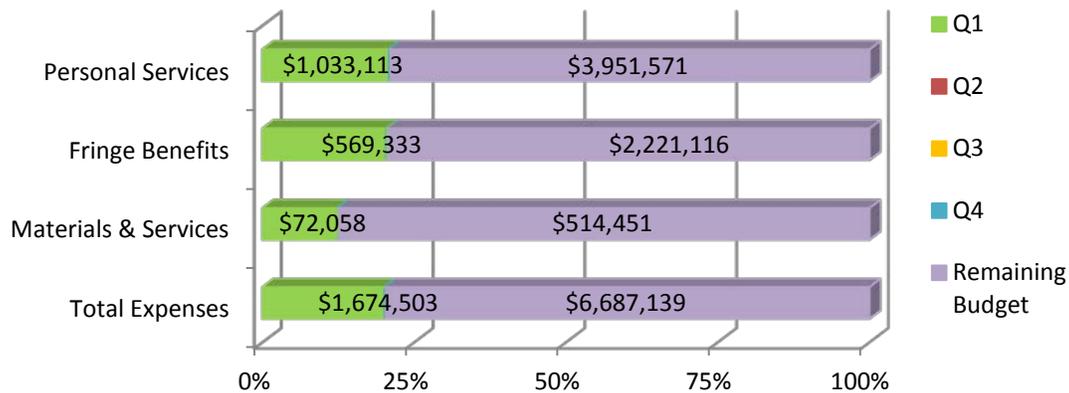


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Clerk of Courts are estimated to be \$8,361,641 for 2013, which is 2.7% 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	\$1,762,473	\$2,001,494	\$1,768,735	\$2,001,972	\$1,762,473	\$7,534,674
Current Year Actuals	\$1,674,503				\$1,674,503	\$8,361,641

\* Current year total represents revised budget.

- First quarter expenditures of \$1,674,503 represent 20.0% of the budgeted amount for the year.
- Materials and Services expenditures are lower than anticipated in the 1<sup>st</sup> quarter. Expenses in the 1<sup>st</sup> quarter of 2013 were below expenditures for the comparable time period in 2012. However, expenses are expected to align with budget by year end.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$1,150,312	\$1,033,113	89.8%
2nd Quarter	\$1,342,030		
3rd Quarter	\$1,150,312		
4th Quarter	\$1,342,030		
<b>Total</b>	<b>\$4,984,684</b>	<b>\$1,033,113</b>	<b>20.7%</b>

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. For the 1<sup>st</sup> quarter, there was an average of ten vacant positions in the General Fund.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Clerk of Courts was \$30,504.

#### Pending

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

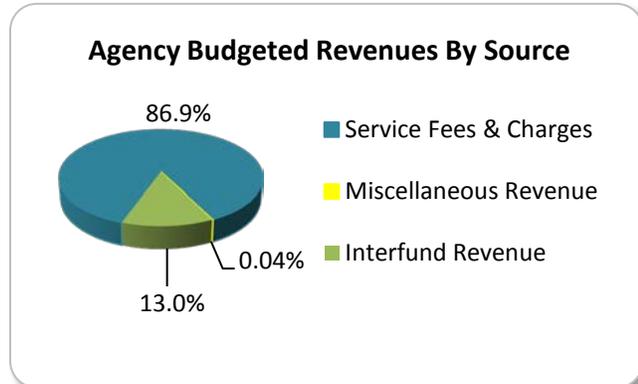
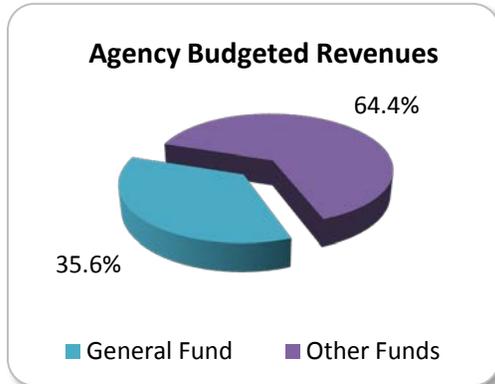
#### Not Recommended

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

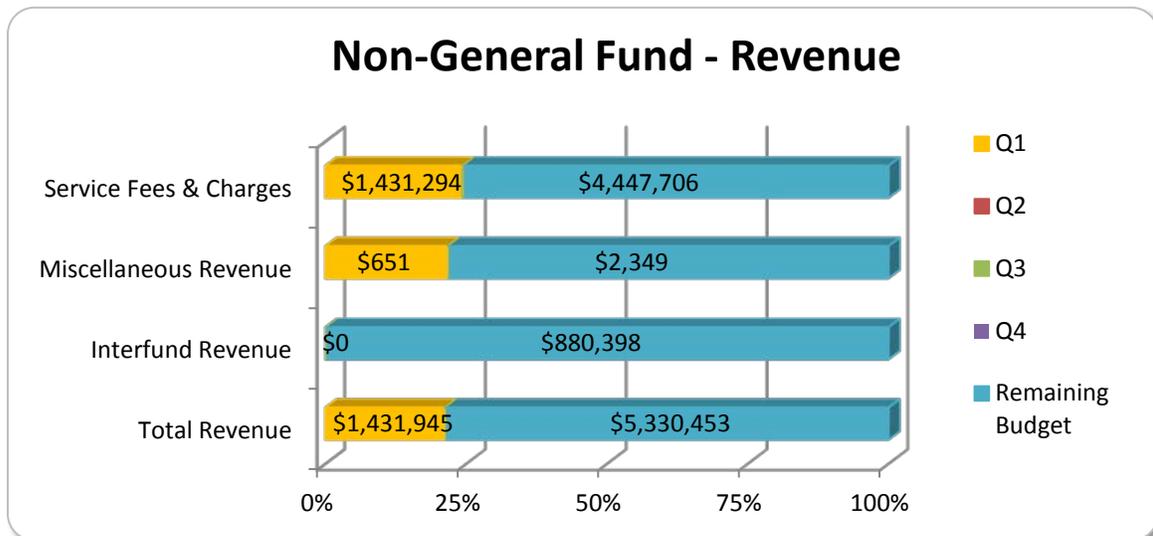
### Additional Budget Analysis and Budget Recommendations

- 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 Clerk of Courts is estimated to be \$4,390,200 for 2013, which is 54.4% of the total budgeted revenue (\$8,067,735) for the Clerk of Courts.
- The main sources of non-general fund revenue for the Clerk of Courts are fees in the Certificate of Auto Title which are set by the Ohio Revised Code and are at the maximum level.

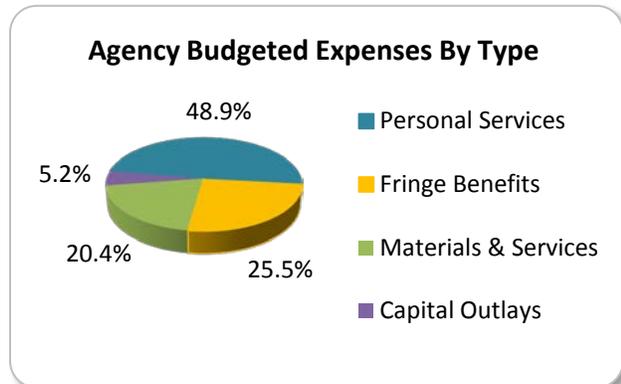
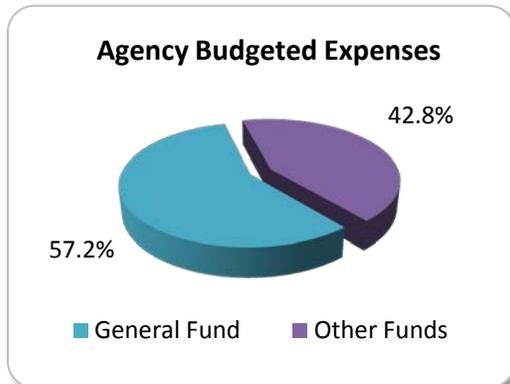


	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,487,020	\$1,703,158	\$1,955,035	\$1,525,900	\$1,487,020	\$6,671,113
Current Year Actuals	\$1,431,945				\$1,431,945	\$6,762,398

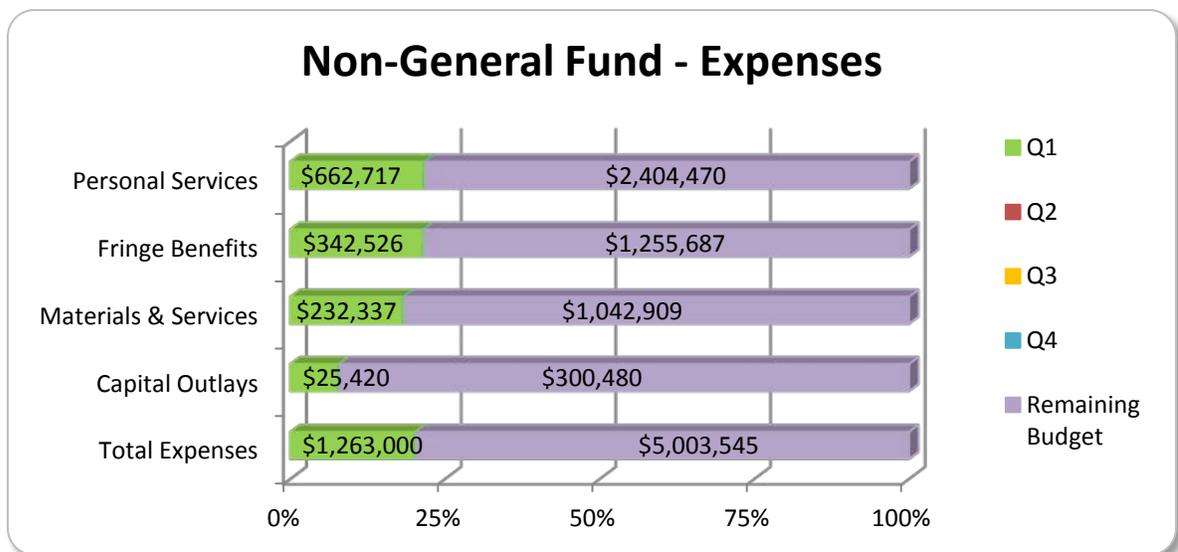
\* Current year total represents revised budget.

- First quarter revenues of \$1,431,945 represent 21.2% of the budgeted amount for the year.
- First quarter non-general fund revenues are slightly below the 25% benchmark established. Revenues are expected to align with budget by 4<sup>th</sup> quarter.
- Interfund Revenues of \$880,398 represent E-Filing revenues to the Clerk's Office from the Franklin County Courts for processing of invoices related to the county wide E-Filing project. Revenue is expected to be received during the 2<sup>nd</sup> quarter.

### Non-General Fund Analysis



- The non-general fund expenditure budget for the Clerk of Courts is estimated to be \$6,266,545 for 2013, which is 42.8% of the total budgeted expenditures (\$14,628,186) for the Clerk of 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	\$1,262,909	\$1,293,012	\$1,376,597	\$1,406,503	\$1,262,909	\$5,339,021
Current Year Actuals	\$1,263,000				\$1,263,000	\$6,266,545

\* Current year total represents revised budget.

- First quarter expenditures of \$1,263,000 represent 20.2% of the budgeted amount for the year.
- Materials and Services expenses are lower than anticipated in the 1<sup>st</sup> quarter. During the 2<sup>nd</sup> and 3<sup>rd</sup> quarters, the Clerk's Office anticipates Materials & Services expenditures to align with budget due to the completion of the final phase of the county wide e-filing project, which is scheduled for completion in October 2013.
- The expenditures from Capital Outlays in the 1<sup>st</sup> quarter are related to the purchase of an automobile for the Auto Title division. The remaining appropriations within Capital Outlays will be expended in the 2<sup>nd</sup> and 3<sup>rd</sup> quarter to purchase software licenses for the e-filing project.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$707,812	\$662,717	93.6%
2nd Quarter	\$825,781		
3rd Quarter	\$707,812		
4th Quarter	\$825,781		
<b>Total</b>	<b>\$3,067,187</b>	<b>\$662,717</b>	<b>21.6%</b>

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. For the 1<sup>st</sup> quarter, there was an average of four vacant positions in the Auto Title Fund.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Clerk of Courts in the Auto Title Fund was \$52,600.

#### Pending

- A resolution will be considered during the 2<sup>nd</sup> quarter authorizing a non-general fund transfer of funds in the amount of \$808,219.55 from the various court computerization funds, as well as a supplemental appropriation in the amount of \$101,654.69 for the county wide Electronic Filing (e-Filing) System.

#### Not Recommended

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

### Additional Budget Analysis and Budget Recommendations

- The e-Filing project is expected to be completed in October 2013. The e-Governance Board anticipates a final cash transfer from the General Division of the Common Pleas Court and Probate Court will be required to address any future change orders.