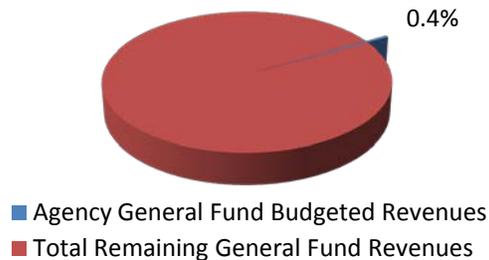
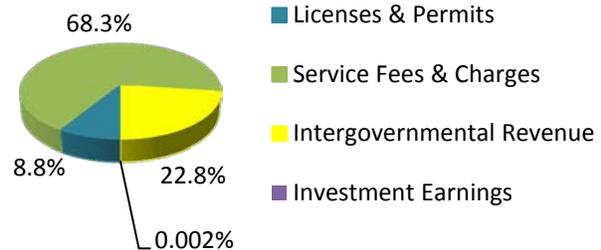


General Fund Analysis

Share of Total County Revenue

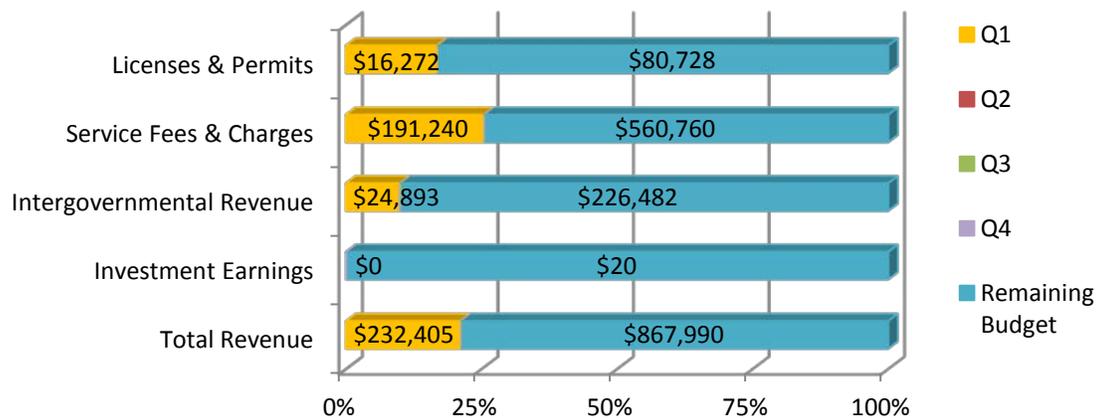


Agency Budgeted Revenues By Source



- The General Fund revenue for the Probate Court is estimated to be \$1,100,395 for 2013, which is 0.4% 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. 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).

General Fund - Revenue



| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------|-------------|
| Prior Year Actuals | \$196,805 | \$248,752 | \$194,987 | \$333,208 | \$196,805 | \$973,752 |
| Current Year Actuals | \$232,405 | | | | \$232,405 | \$1,100,395 |

* Current year total represents revised budget.

- First quarter revenue of \$232,405 represents 21.1% of the budgeted amount for the year.
- Licenses and Permits revenue appears to be under budget in the 1st quarter. This is typical for the Court. Revenues are consistently received throughout the year with a rise in 2nd quarter months.

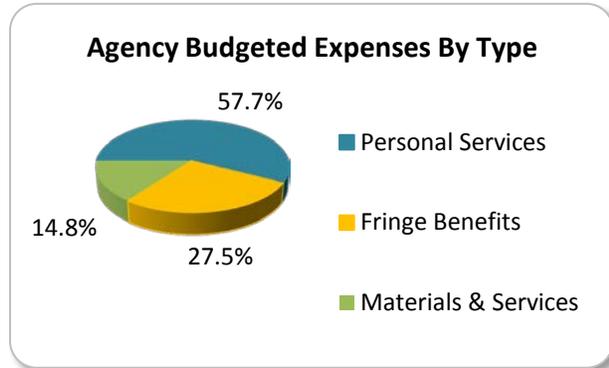
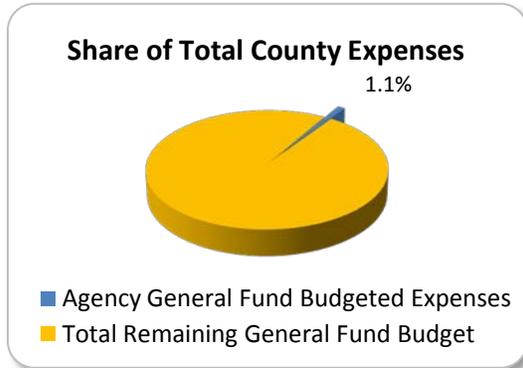


OMB Quarterly Report

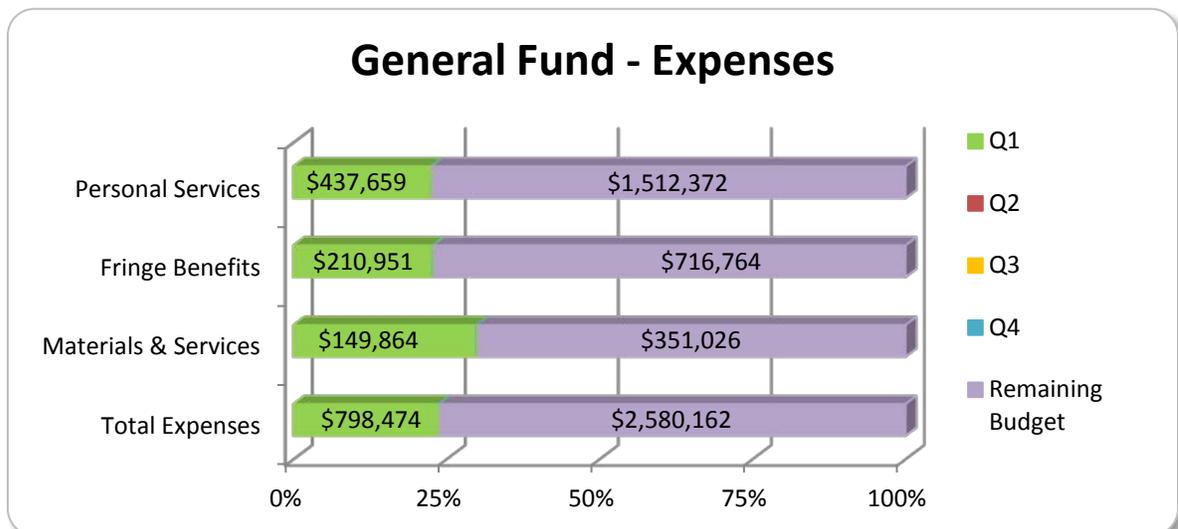
1st Quarter 2013 - Probate Court

- Service Fees and Charges (General Fees) collected during the 1st quarter were \$191,240. This is close to target and is expected to continue to align with budget throughout the year.
- Intergovernmental Revenue includes revenue from the state for its mental commitment cases, as well as contracts with the Board of Developmental Disabilities and ADAMH, each for \$75,688. The contract revenue and receipt of state dollars will position the Court to align with its budget by the 4th quarter.

General Fund Analysis



- The General Fund expenditures for the Probate Court are estimated to be \$3,378,636 for 2013, which is 1.1% of the total budgeted expenditures for the General Fund.



| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------|-------------|
| Prior Year Actuals | \$787,114 | \$808,576 | \$741,566 | \$915,499 | \$787,114 | \$3,252,755 |
| Current Year Actuals | \$798,474 | | | | \$798,474 | \$3,378,636 |

* Current year total represents revised budget.

- First quarter expenditures of \$798,474 represent 23.6% of the budgeted amount for the year.
- Materials and Services expenditures are above the 25% benchmark established for the 1st quarter. Court/Special Trial Expenses, which includes expenses for indigent guardianships and Mental Commitment cases, are at 33% of budget and will be closely monitored throughout the remainder of the year.

General Fund Analysis

Personal Services

| <u>Quarter</u> | <u>Agency Budget</u> | <u>Actual Expenditures</u> | <u>% of Budget Expended</u> |
|----------------|----------------------|----------------------------|-----------------------------|
| 1st Quarter | \$450,007 | \$437,659 | 97.3% |
| 2nd Quarter | \$525,008 | | |
| 3rd Quarter | \$450,007 | | |
| 4th Quarter | \$525,008 | | |
| Total | \$1,950,031 | \$437,659 | 22.4% |

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. Based on the expenditures from the 1st quarter, Personal Services for the Probate Court are on target with the budgeted amount
- Currently, the Court has seven positions that are paid by a combination of General Funds and the Court's outside funds. Of the seven positions, 2.22 FTEs are allocated to the General Fund and 4.78 FTEs to the outside funds.

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 Probate Court was \$34,497.

Pending

- The Court has made a request for additional appropriations in the amount of \$350,000 to implement the results of a recently completed salary survey. As part of the salary survey, the Court is requesting the addition of two additional full-time positions (an IT Administrator and a Courtroom Bailiff), as well as re-allocating the positions supported by the Court's outside funds to the General Fund. The Court plans to offset the cost of the implementation with revenue from contracts with the Board of Developmental Disabilities and ADAMH to establish a new voluntary guardianship training program. The Court anticipates receiving \$250,000 annually from each Board. OMB is currently reviewing the request and will provide its recommendation to County Administration during the 2nd quarter.

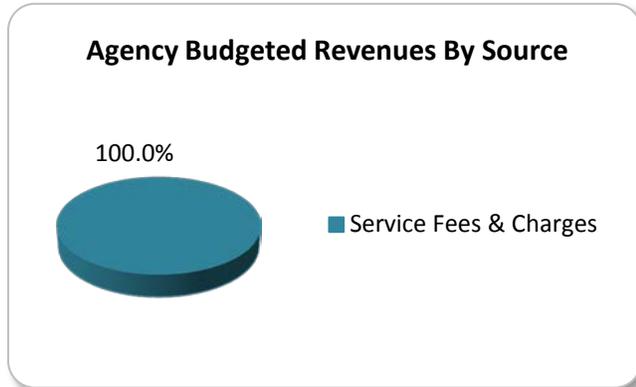
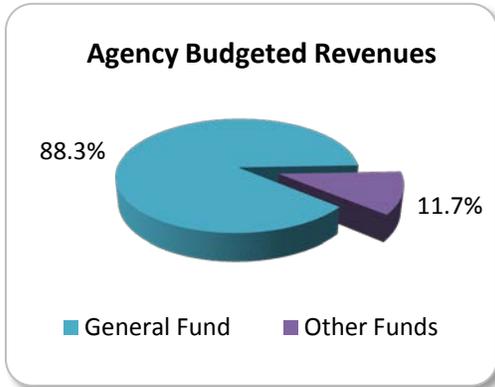
Not Recommended

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

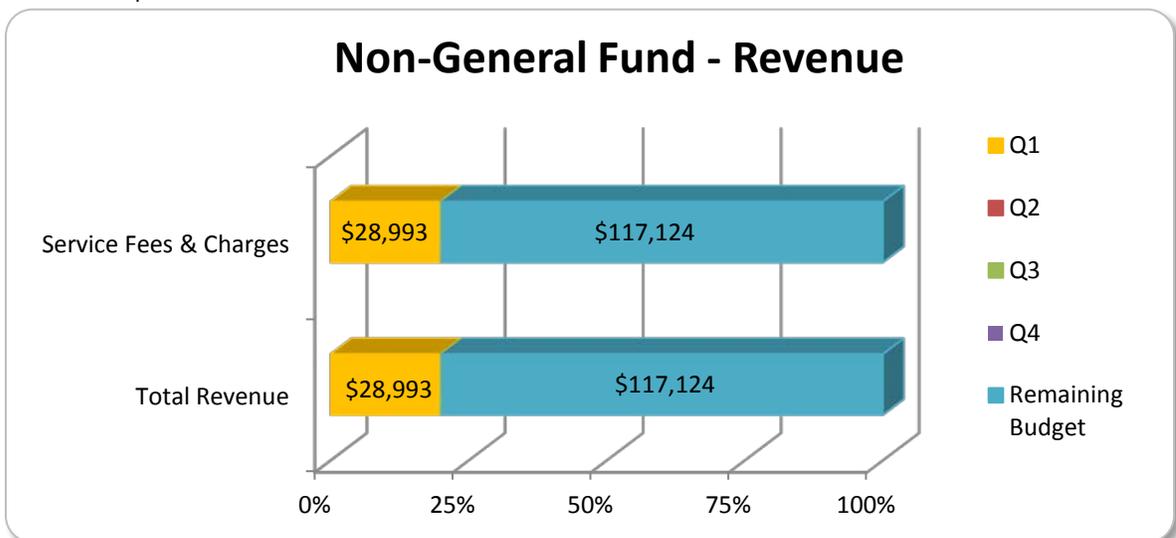
Additional Budget Analysis and Budget Recommendations

- 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 Probate Court is estimated to be \$146,117 for 2013, which is 11.7% of the total budgeted revenue (\$1,246,512) for the Probate Court.
- The main source of non-general fund revenue for the Probate Court is filing fees within its Court Computerization Fund.

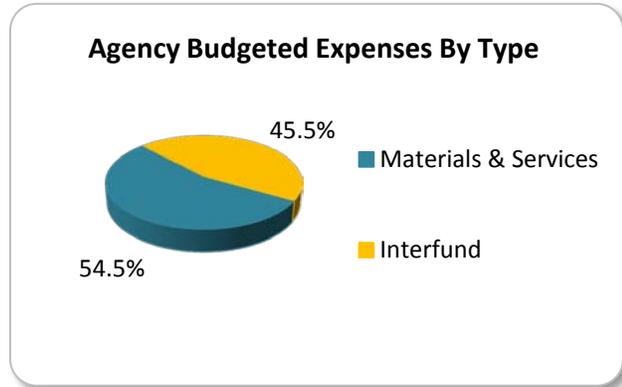
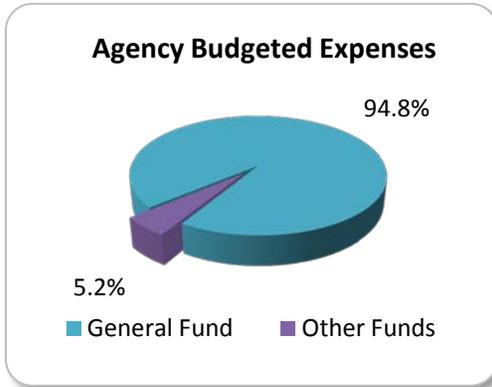


| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|-----------|
| Prior Year Actuals | \$28,772 | \$39,036 | \$45,427 | \$37,995 | \$28,772 | \$151,230 |
| Current Year Actuals | \$28,993 | | | | \$28,993 | \$146,117 |

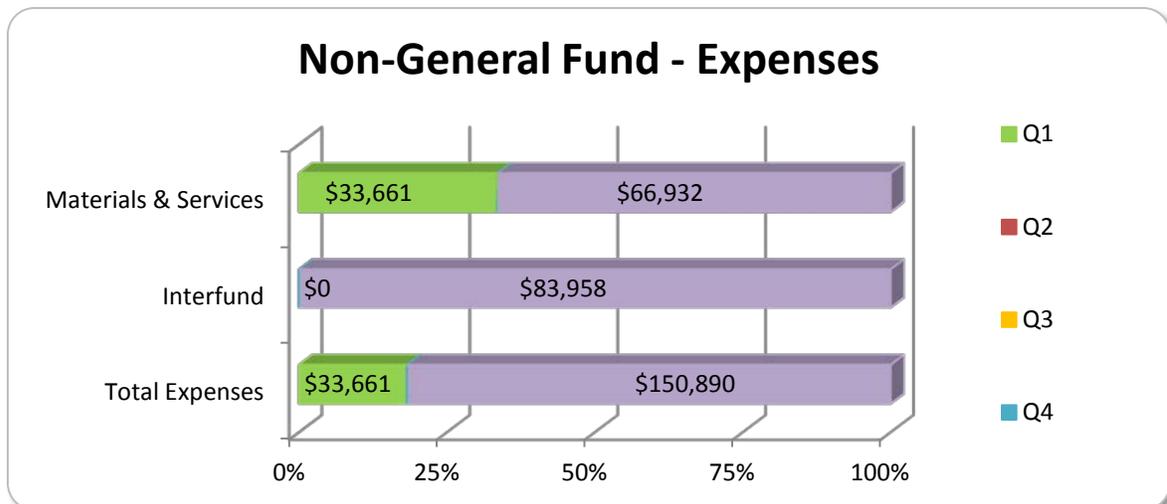
* Current year total represents revised budget.

- First quarter revenue of \$28,993 represents 19.8% of the budgeted amount for the year.
- First quarter revenues are on target. The revenue will continue to align with budget through the 4th quarter.

Non-General Fund Analysis



- The non-general fund expenditure budget for the Probate Court is estimated to be \$184,551 for 2013, which is 5.2% of the total budgeted expenditures (\$3,563,187) for the Probate Court.



| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|-----------|
| Prior Year Actuals | \$44,966 | \$21,608 | \$46,477 | \$22,290 | \$44,966 | \$135,341 |
| Current Year Actuals | \$33,661 | | | | \$33,661 | \$184,551 |

* Current year total represents revised budget.

- First quarter expenditures of \$33,661 represent 18.2% of the budgeted amount for the year.
- The Court is slightly over 1st quarter benchmark in Materials and Services. This is due a one-time payment to reimburse the Data Center for the Court's MSELA licenses. The Court anticipates expenditures in Materials & Services will align with budget by year end, and OMB will continue to monitor these expenses during the remainder of the year.
- Interfund expenses represent the Court's 10% E-Filing commitment, which is expected to be made in the 2nd quarter.

Non-General Fund Analysis

Budget Corrective Items

Approved

- There have been no approved budget adjustments to date.

Pending

- A resolution will be considered during the 2nd quarter authorizing a non-general fund transfer of funds from the Court Computerization Fund (Fund 2019) in the amount of \$50,000 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

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