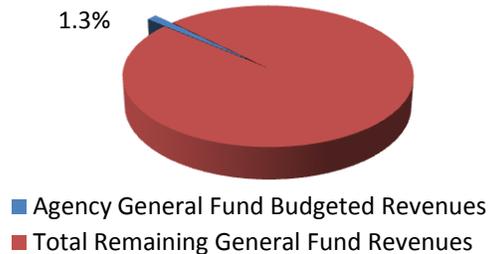
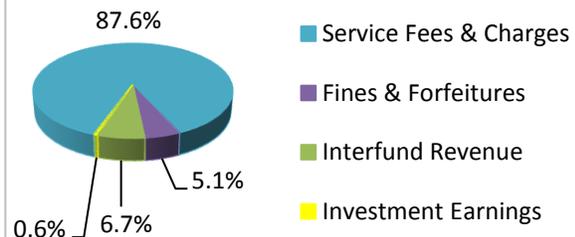


### General Fund Analysis

**Share of Total County Revenue**

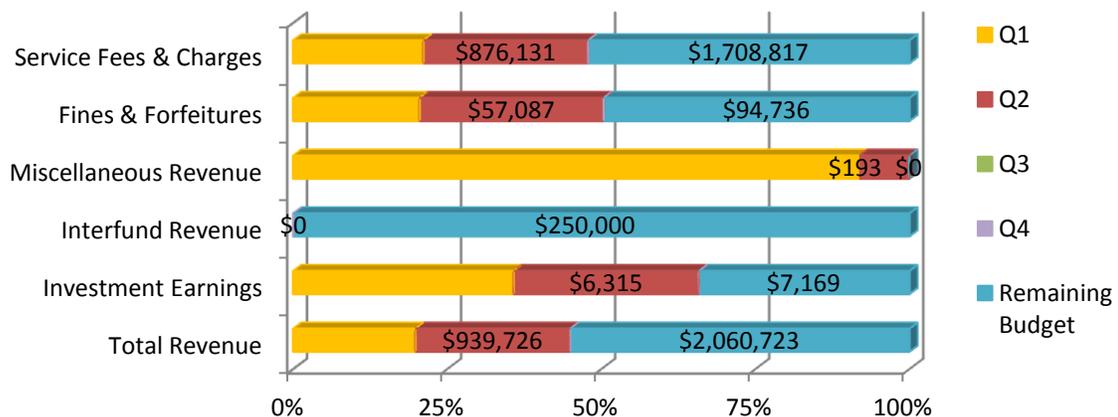


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Clerk of Courts is estimated to be **\$3,740,600** for 2013, which is 1.3% 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, a contract with the 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	\$1,718,267	\$3,542,594
Current Year Actuals	\$742,541	\$939,726			\$1,682,267	\$3,740,600

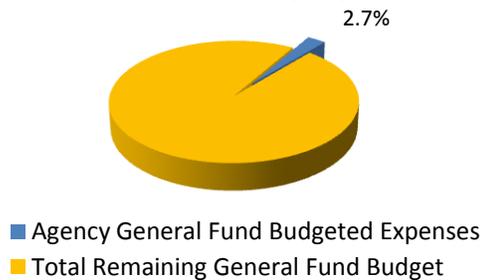
\* Current year total represents revised budget.

- Second quarter revenues of **\$939,726** represent 25.1% of the budgeted amount for the year. YTD revenues of **\$1,682,267** represent 45.0% of the budgeted amount for the year.

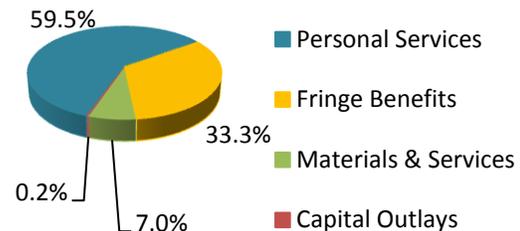
- Second quarter revenues are slightly below the 50% benchmark for the 2<sup>nd</sup> quarter. The Interfund Revenue of \$250,000 in 2013 is related to a surplus declaration by the Court of Common Pleas from its Computerization of the Court fund. These funds will assist the Clerk's Office with the purchase 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.
- 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. Investment earnings include interest earned on money held in the Clerk of Courts outside bank accounts with Huntington Bank.
- 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**

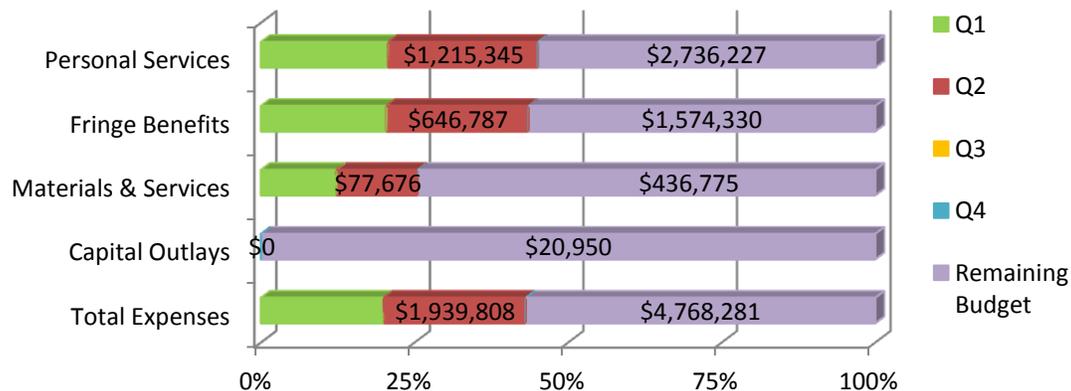


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Clerk of Courts are estimated to be **\$8,382,591** 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	\$3,763,967	\$7,534,674
Current Year Actuals	\$1,674,503	\$1,939,808			\$3,614,311	\$8,382,591

\* Current year total represents revised budget.

- Second quarter expenditures of **\$1,939,808** represent **23.1%** of the budgeted amount for the year. YTD expenditures of **\$3,614,311** represent **43.1%** of the budgeted amount for the year.
- Materials and Services expenditures are lower than anticipated in the 2<sup>nd</sup> quarter. Expenses in the 2<sup>nd</sup> quarter of 2013 are close in comparison for the same time period in 2012. The Clerk anticipates the balance of its Materials and Services budget to be expended 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	\$1,215,345	90.6%
3rd Quarter	\$1,150,312		
4th Quarter	\$1,342,030		
<b>Total</b>	<b>\$4,984,684</b>	<b>\$2,248,458</b>	<b>45.1%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. For the 2<sup>nd</sup> quarter, there was an average of five 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

- A resolution will be approved during the 3<sup>rd</sup> quarter (Resolution No. 0523-13 on July 2) authorizing a transfer of appropriation from the Commissioners' Contingency to the Clerk of Courts for the distribution of the General Fund 2012 Credit. The appropriations will be used by the Clerk's Office to support the purchase of a new timekeeping system.

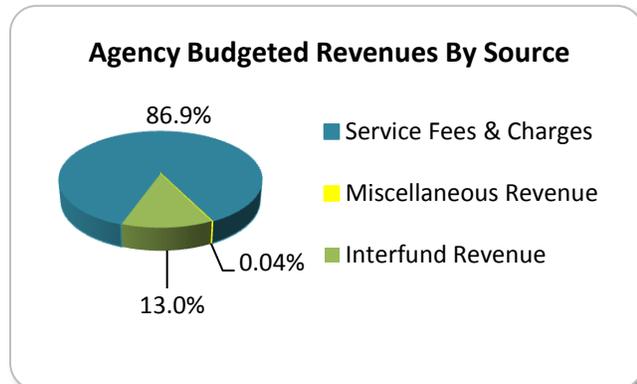
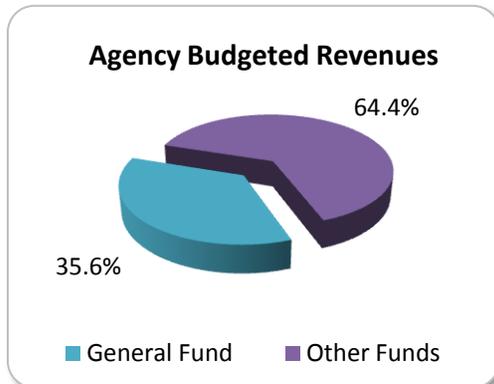
##### Not Recommended

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

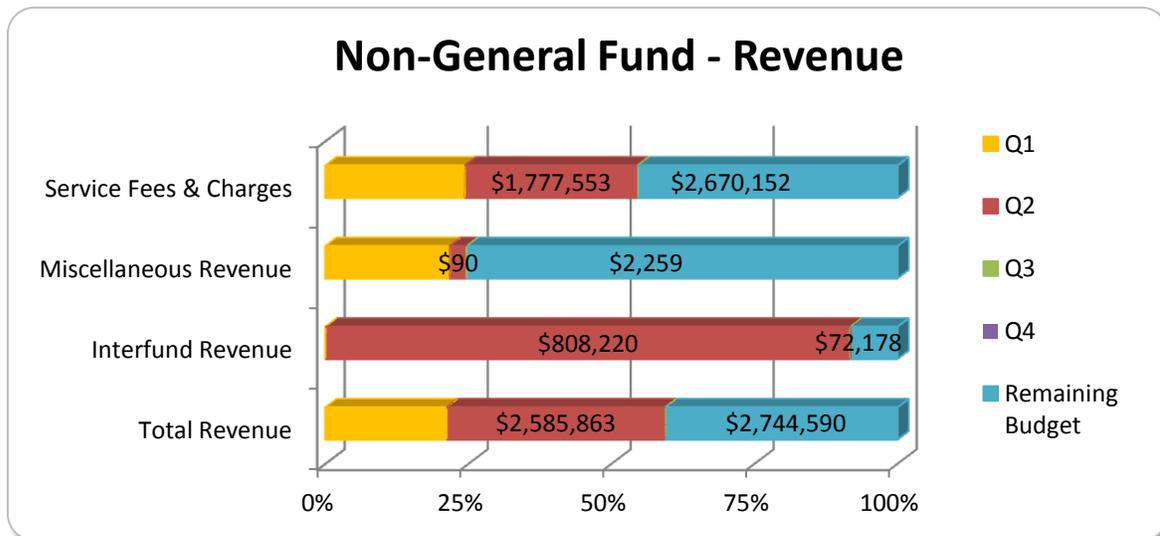
#### Additional Budget Analysis and Budget Recommendations

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

### 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.

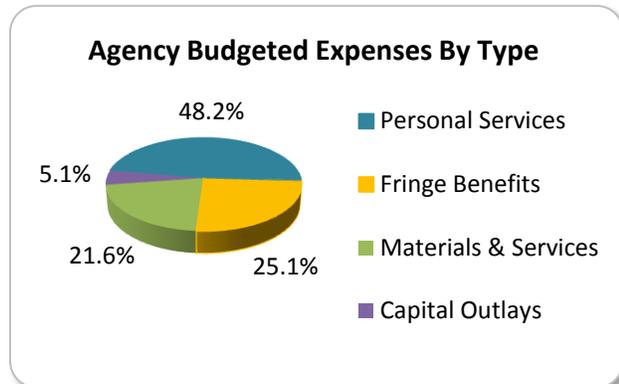
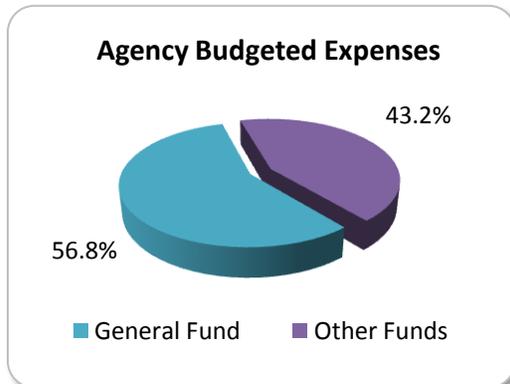


	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,487,020	\$1,703,158	\$1,955,035	\$1,525,900	\$3,190,178	\$6,671,113
Current Year Actuals	\$1,431,945	\$2,585,863			\$4,017,808	\$6,762,398

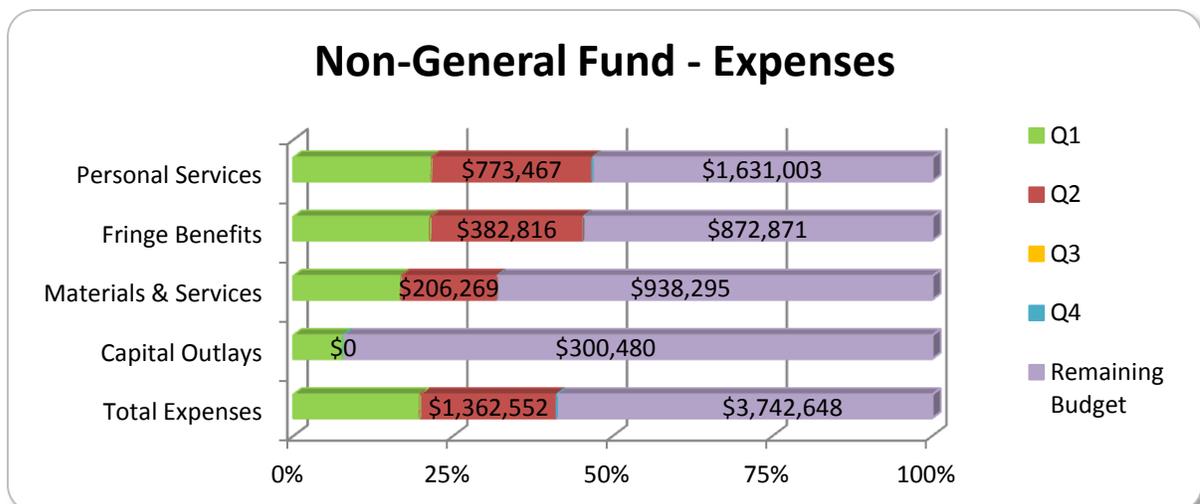
\* Current year total represents revised budget.

- Second quarter revenues of **\$2,585,863** represent **38.2%** of the budgeted amount for the year. YTD revenues of **\$4,017,808** represent **59.4%** of the budgeted amount for the year.
- Second quarter non-general fund revenues are slightly above the 50% 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. This revenue was 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 **\$6,368,200** for 2013, which is **43.2%** of the total budgeted expenditures (**\$14,750,791**) 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	\$2,555,921	\$5,339,021
Current Year Actuals	\$1,263,000	\$1,362,552			\$2,625,552	\$6,368,200

\* Current year total represents revised budget.

- Second quarter expenditures of **\$1,362,552** represent **21.4%** of the budgeted amount for the year. YTD expenditures of **\$2,625,552** represent **41.2%** of the budgeted amount for the year.
- Materials and Services expenses are lower than anticipated in the 2<sup>nd</sup> quarter. During the 3<sup>rd</sup> and 4<sup>th</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.
- 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 3<sup>rd</sup> and 4<sup>th</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	\$773,467	93.7%
3rd Quarter	\$707,812		
4th Quarter	\$825,781		
<b>Total</b>	<b>\$3,067,187</b>	<b>\$1,436,184</b>	<b>46.8%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. For the 2<sup>nd</sup> quarter, there was an average of one vacant position 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.
- Resolution No. 0309-13 authorized a non-general fund transfer of funds and a supplemental appropriation for the county wide Electronic Filing (e-filing) System. The total amount of the supplemental appropriations was \$101,655 and the total amount of the transfer was \$808,220.

#### Pending

- A resolution will be approved in the 3<sup>rd</sup> quarter (Resolution No. 0553-13 on July 25) authorizing a transfer of appropriations in the amount of \$7,700 from Materials & Services to Capital Outlays in the Auto Title Fund for the purchase of a new timekeeping 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.