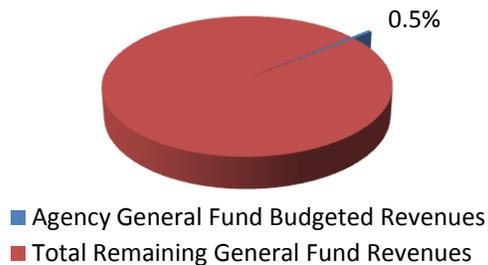
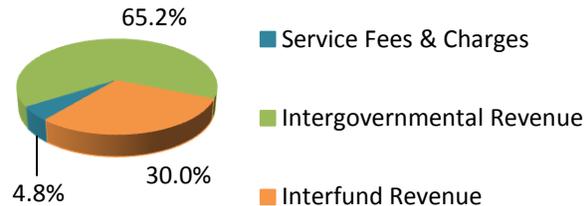


General Fund Analysis

Share of Total County Revenue



Agency Budgeted Revenues By Source



- The General Fund revenue for the Court of Common Pleas is estimated to be **\$1,515,896** for 2013, which is **0.5%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Court of Common Pleas are: appointed counsel expense reimbursements from the Ohio State Public Defender's Office.

General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$221,915	\$318,221	\$162,139	\$350,773	\$540,136	\$1,053,048
Current Year Actuals	\$905,662	\$249,684			\$1,155,346	\$1,515,896

* Current year total represents revised budget.

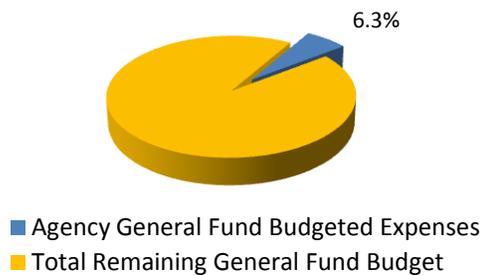
- Second quarter revenues of **\$249,684** represent **16.5%** of the budgeted amount for the year. YTD revenues of **\$1,155,346** represent **76.2%** of the budgeted amount for the year.
- Service Fees and Charges include the funding received from the Ohio Department of Alcohol and Drug Addition Services and the County ADAMH Board in support of the Drug Court. During the 2nd quarter,

\$31,932 or 43.5% of budgeted revenues have been received. Revenues are anticipated to be in line with budget by year-end.

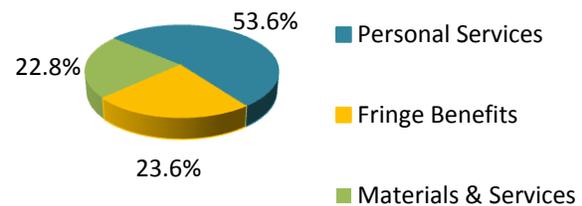
- Intergovernmental Revenue includes the Ohio Public Defender reimbursement for appointed counsel legal fees. Through the end of the 2nd quarter, \$410,892 or 41.6% of the budgeted amount has been received.
- Interfund Revenue includes one-time surplus revenue from the Court Computerization Fund (Fund 2017) in the amount of \$237,968; and the Foreclosure Mediation Fund (Fund 2136) in the amount of \$216,956, which is an outside fund. These funds allowed the Court to meet budget guidelines in the General Fund for 2013. Also included is a one-time surplus from the Court Computerization Fund, in the amount of \$250,000 to support IT purchases and a vacancy credit reduction within the Clerk of Courts.

General Fund Analysis

Share of Total County Expenses

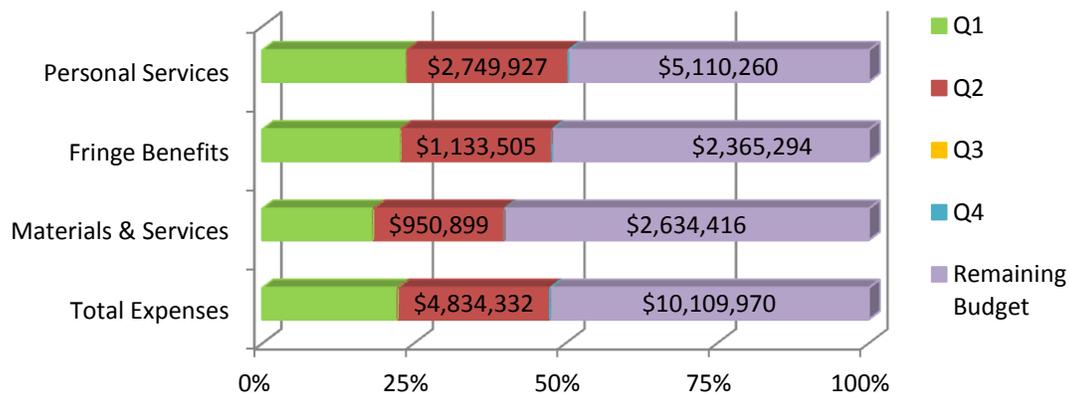


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Court of Common Pleas are estimated to be **\$19,239,487** for 2013, which is **6.3%** 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	\$4,220,123	\$4,716,221	\$4,451,076	\$4,991,722	\$8,936,344	\$18,379,142
Current Year Actuals	\$4,295,186	\$4,834,332			\$9,129,518	\$19,239,487

* Current year total represents revised budget.

- Second quarter expenditures of **\$4,834,332** represent **25.1%** of the budgeted amount for the year. YTD expenditures of **\$9,129,518** represent **47.5%** of the budgeted amount for the year.
- Materials and Services expenditures YTD are \$1,753,389 or 40% of the 2013 budget. A major expenditure within Materials & Services is appointed counsel legal fees, in which \$610,089 or 24.0% was expended during the 2nd quarter, compared to \$555,180 or 22.1% of the budgeted expended during the 2nd quarter 2012. Year-to-date, expenditures for appointed counsel legal fees were \$1,126,829 or 44.2% of the budget compared to 46.5% in 2012.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,381,677	\$2,460,412	103.3%
2nd Quarter	\$2,778,623	\$2,749,927	99.0%
3rd Quarter	\$2,381,677		
4th Quarter	\$2,778,623		
Total	\$10,320,599	\$5,210,339	50.5%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget.
- The variance in the 1st quarter is due primarily to termination leave payouts (\$78,021). OMB will continue to review Personal Services expenditures, and appropriations may have to be adjusted as part of the Omnibus Termination and Wellness Resolution at the end of the year.

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 Court of Common Pleas was \$207,132.

Pending

- A resolution will be considered in the 3rd quarter authorizing a transfer of General Fund appropriations in the amount of \$35,849 from Materials & Services to Capital Outlays for the purchase of replacement office equipment.

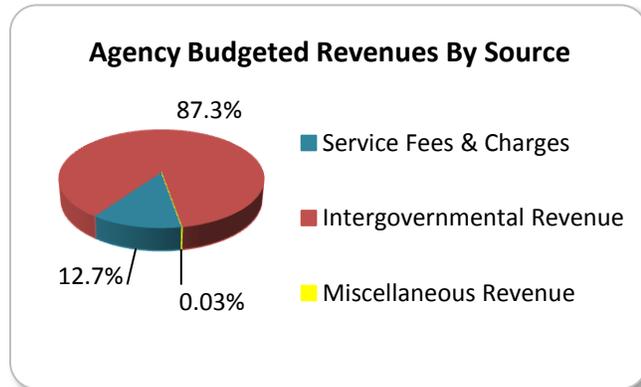
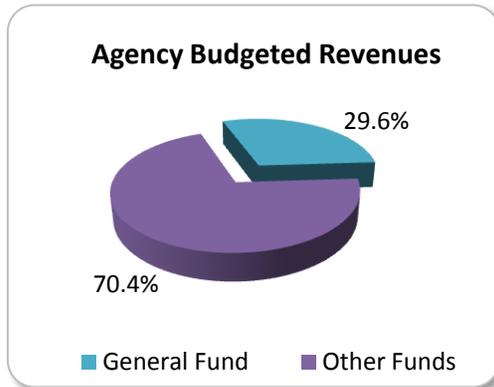
Not Recommended

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

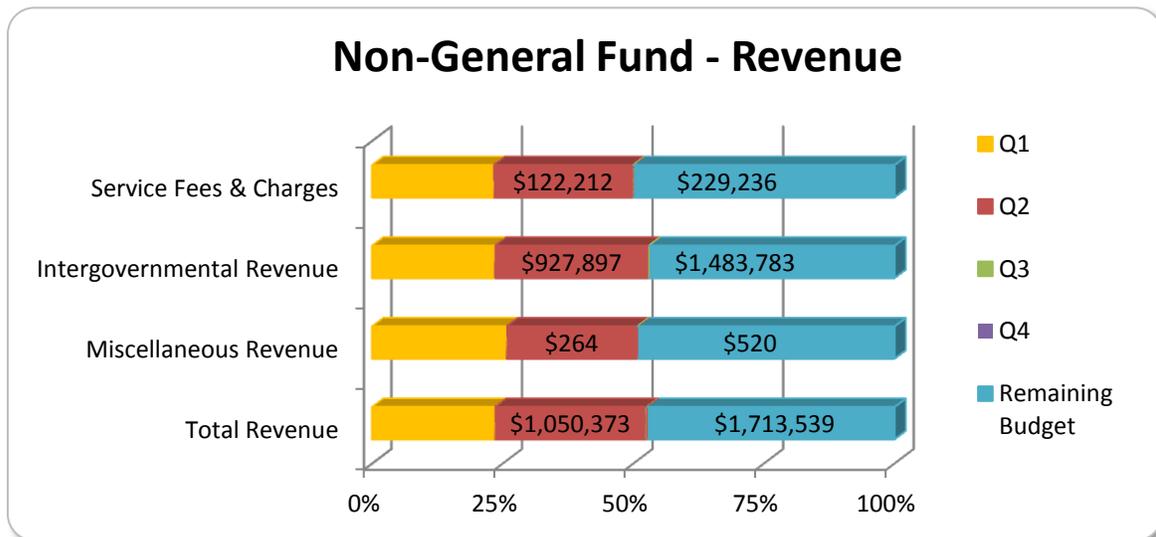
Additional Budget Analysis and Budget Recommendations

- As enacted in the State of Ohio 2014-2015 Biennial Budget (HB 59), the State Public Defender reimbursement is expected to increase from 35% to 40% effective July 1, 2013.

Non-General Fund Analysis



- The non-general fund revenue for the Court of Common Pleas is estimated to be **\$3,612,637** for 2013, which is **70.4%** of the total budgeted revenue (**\$5,128,533**) for the Court of Common Pleas.
- The main sources of non-general fund revenue for the Court of Common Pleas are: Court Computerization Fees and State Grants.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$949,576	\$961,800	\$1,918,227	\$858,972	\$1,911,376	\$4,688,575
Current Year Actuals	\$848,725	\$1,050,373			\$1,899,098	\$3,612,637

* Current year total represents revised budget.

- Second quarter revenues of **\$1,050,373** represent **29.1%** of the budgeted amount for the year. YTD revenues of **\$1,899,098** represent **52.6%** of the budgeted amount for the year.
- Service Fees and Charges include court filing fees (computerization fees), home incarceration fees charged daily to non-indigent participants, and probation fees charged to each probationer. During the 2nd quarter, \$122,212 or 26.7% of the budgeted amount has been collected for the above fees.

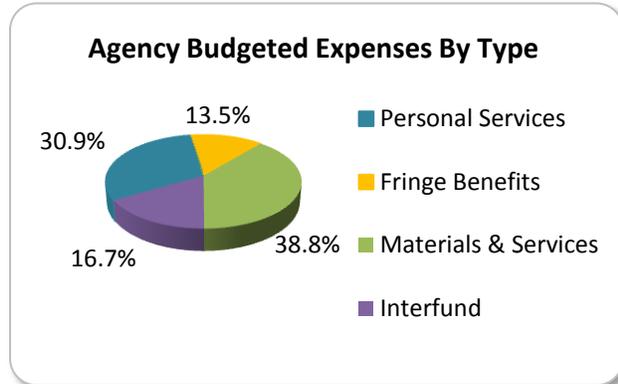
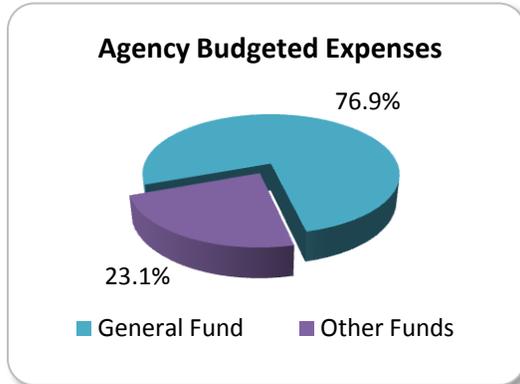


OMB Quarterly Report

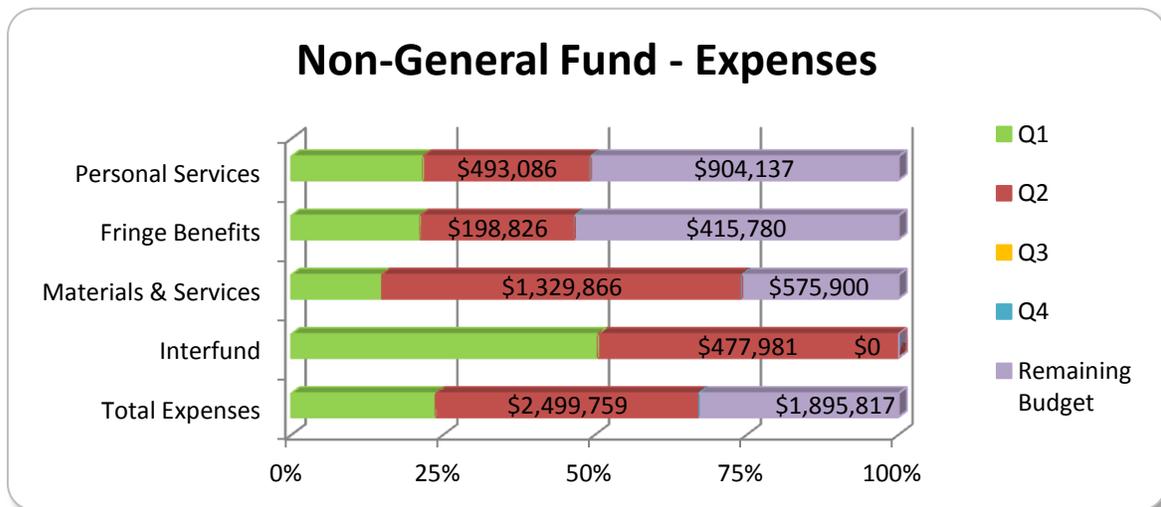
2nd Quarter 2013 - Court of Common Pleas

- Intergovernmental Revenue includes grant funds from the Ohio Department of Rehabilitation and Corrections (ODRC) for diversion programs and treatment services. During the 2nd quarter, \$927,896 or 29.4% of the budgeted amount has been received, as compared to \$840,852 or 26.6% in 2nd quarter 2012.

Non-General Fund Analysis



- The non-general fund expenditure budget for the Court of Common Pleas is estimated to be **\$5,768,849** for 2013, which is **23.1%** of the total budgeted expenditures (**\$25,008,336**) for the Court of Common Pleas.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$621,350	\$998,410	\$916,125	\$740,618	\$1,619,760	\$3,276,503
Current Year Actuals	\$1,373,273	\$2,499,759			\$3,873,032	\$5,768,849

* Current year total represents revised budget.

- Second quarter expenditures of **\$2,499,759** represent **43.3%** of the budgeted amount for the year. YTD expenditures of **\$3,873,032** represent **67.1%** of the budgeted amount for the year.
- Materials and Services expenditures were **\$1,329,866** during the 2nd quarter, of which **\$1,060,000** is related to the one-time payment made to the University of Cincinnati for the development of a probation system as part of a grant award received from the state.



OMB Quarterly Report

2nd Quarter 2013 - Court of Common Pleas

- During the 1st quarter, the Court transferred \$487,968 from the Court Computerization Fund (Fund 2017) to the General Fund. Of this amount, \$237,968 is related to offsetting the amount the Court exceeded the allowance baseline limit and the remaining \$250,000 is related to supporting the Clerk of Courts. During the 2nd quarter, \$477,981 was transferred from the Court Computerization Fund to support the development of the county-wide electronic filing system.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$411,808	\$387,279	94.0%
2nd Quarter	\$480,443	\$493,086	102.6%
3rd Quarter	\$411,808		
4th Quarter	\$480,443		
Total	\$1,784,502	\$880,365	49.3%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget. The court exceeded budget during the 2nd quarter due to termination leave payouts (\$27,039). OMB will continue to review Personal Services expenditures, and appropriations may have to be adjusted as part of the Omnibus Termination and Wellness Resolution at the end of the year.

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 Court of Common Pleas in the Probation Services Fund was \$179.
- Resolution No. 0116-13 authorized non-General Fund supplemental appropriations in the amount of \$43,000 within the Court Computerization Fund (Fund 2017) for the purchase of computer equipment.
- Resolution No. 0197-13 authorized non-General Fund supplemental appropriations in the amount of \$59,214 and a transfer of appropriations in the amount of \$113,591 within the Probation Reinvestment and Justice Improvement Grant Fund (Fund 2140) to address various state budget revisions and projected requirements for these programs.
- Resolution No. 0309-13 authorized a transfer of funds in the amount of \$477,981 from the Court Computerization Fund (Fund 2017) to the e-Filing Project Fund (Fund 4057) to assist the Clerk of Courts with the payment of 2013 e-Filing project expenditures.
- Resolution No. 0463-13 authorized non-general fund appropriation adjustments for the Community Corrections Jail Diversion Program in the amount of \$6,873.

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.