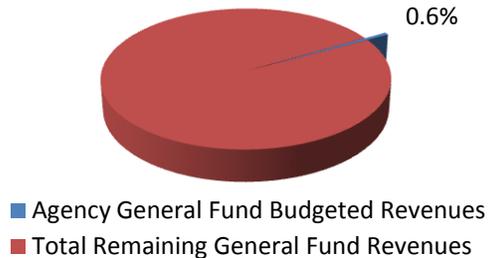
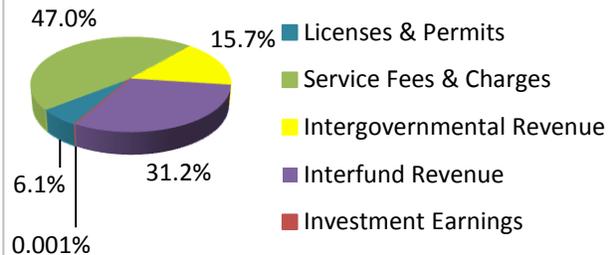


### General Fund Analysis

**Share of Total County Revenue**

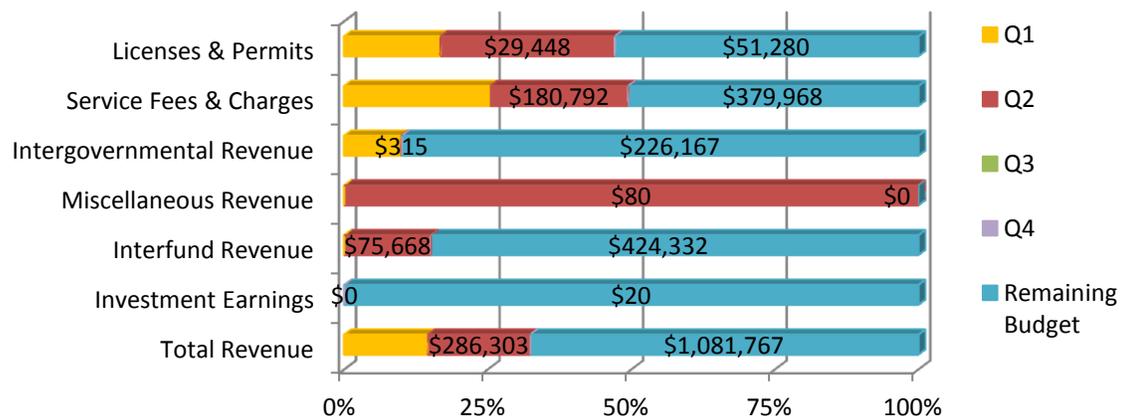


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Probate Court is estimated to be **\$1,600,395** for 2013, which is **0.6%** 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



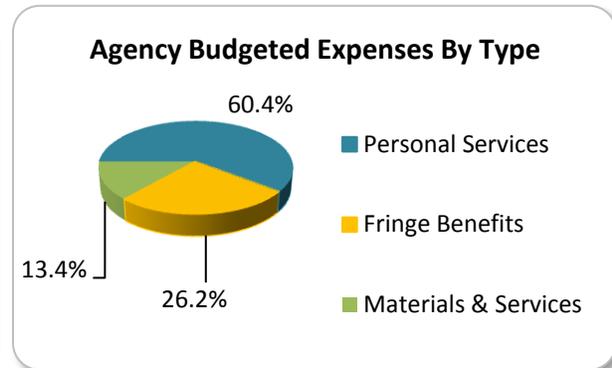
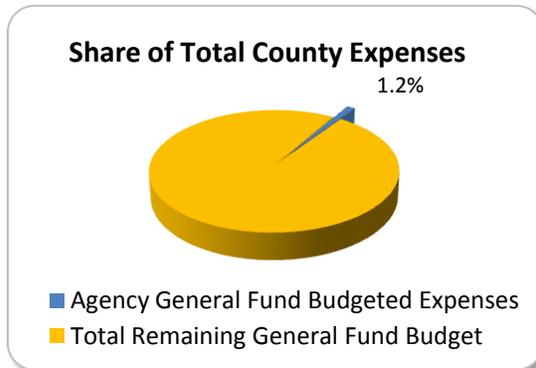
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$196,805	\$248,752	\$194,987	\$333,208	\$445,557	\$973,752
Current Year Actuals	\$232,405	\$286,303			\$518,708	\$1,600,395

\* Current year total represents revised budget.

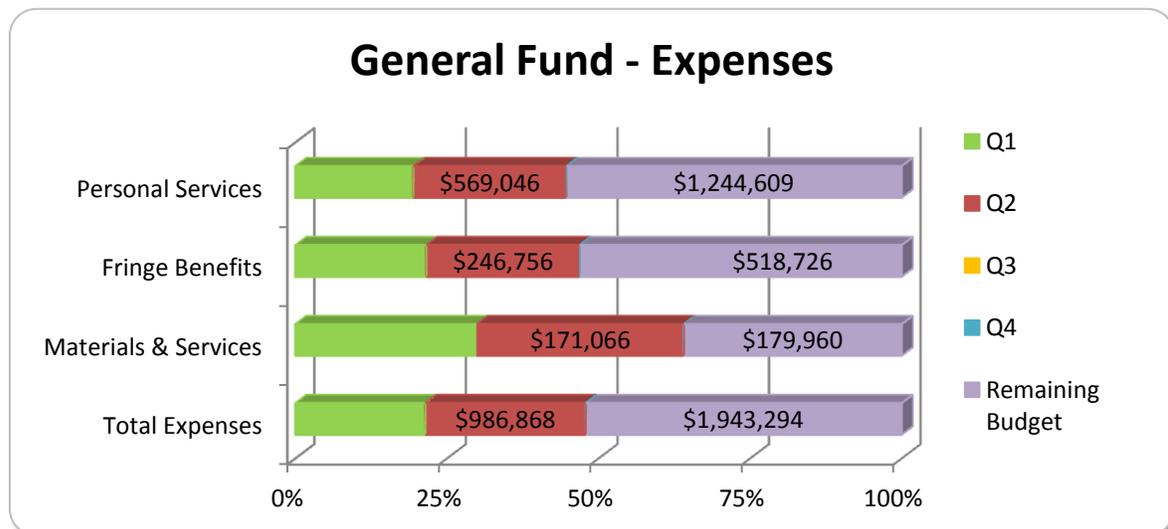
- Second quarter revenue of **\$286,303** represents **17.9%** of the budgeted amount for the year. YTD revenue of **\$518,708** represents **32.4%** of the budgeted amount for the year.
- Licenses and Permits revenue appears to be slightly under budget in the 2<sup>nd</sup> quarter. This is typical for the Court. Revenues are consistently received throughout the year.

- Service Fees and Charges (General Fees) collected during the 2<sup>nd</sup> quarter were \$180,792. 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. The receipt of state dollars is expected to occur during the 3<sup>rd</sup> and 4<sup>th</sup> quarter, positioning the Court to align with its budget by the 4<sup>th</sup> quarter.
- The budgeted amount of \$500,000 within Interfund Revenue represents the Court's contribution to the General Fund to defray the costs associated with the volunteer guardianship training program. The Court expects to receive \$250,000 each from the Board of Developmental Disabilities and ADAMH. During the 2<sup>nd</sup> quarter, the first installment of \$75,688 was deposited and a second installment of \$75,688 is scheduled for 3<sup>rd</sup> quarter.

### General Fund Analysis



- The General Fund expenditures for the Probate Court are estimated to be **\$3,728,636** for 2013, which is **1.2%** of the total budgeted expenditures for the General Fund.



	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	\$787,114	\$808,576	\$741,566	\$915,499	\$1,595,690	\$3,252,755
Current Year Actuals	\$798,474	\$986,868			\$1,785,342	\$3,728,636

\* Current year total represents revised budget.

- Second quarter expenditures of **\$986,868** represent **26.5%** of the budgeted amount for the year. YTD expenditures of **\$1,785,342** represent **47.9%** of the budgeted amount for the year.
- Materials and Services expenditures are above the 50% benchmark established for the 2nd quarter. Court/Special Trial Expenses, which includes expenses for indigent guardianships and Mental Commitment cases, are at 68.9% 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	\$519,534	\$437,659	84.2%
2nd Quarter	\$606,123	\$569,046	93.9%
3rd Quarter	\$519,534		
4th Quarter	\$606,123		
<b>Total</b>	<b>\$2,251,313</b>	<b>\$1,006,705</b>	<b>44.7%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. The variance is due to a combination of both the timing of the implementation of the salary study and the Court has a couple of vacancies.

### 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.
- Resolution No. 0359-13 authorized a transfer of General Fund appropriations for the implementation of a salary survey. The total amount transferred to Personal Services and Fringe benefits was \$350,000. To offset these costs, the Probate Court intends to transfer at least \$500,000 annually to the General Fund from resources provided by the Board of Developmental Disabilities and the Alcohol, Drug and Mental Health Board that supports the Court's volunteer guardianship training program.

#### Pending

- A resolution will be approved in the 3<sup>rd</sup> quarter (Resolution No. 0603-13 on August 6) authorizing a transfer of existing appropriations in the amount of \$8,370 for the purchase of a replacement copy machine.

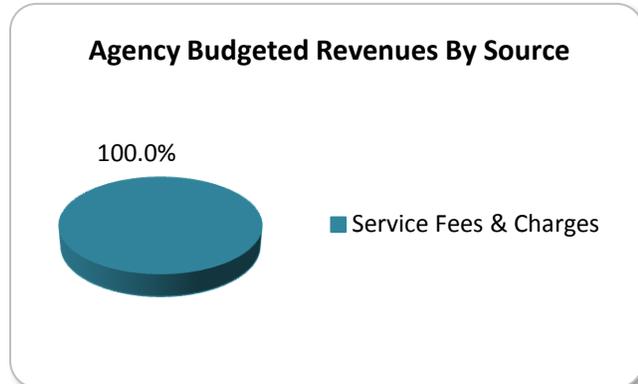
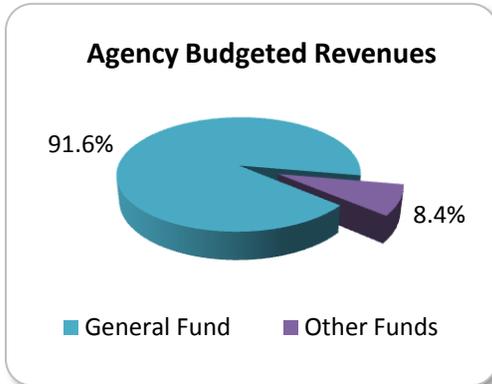
#### Not Recommended

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

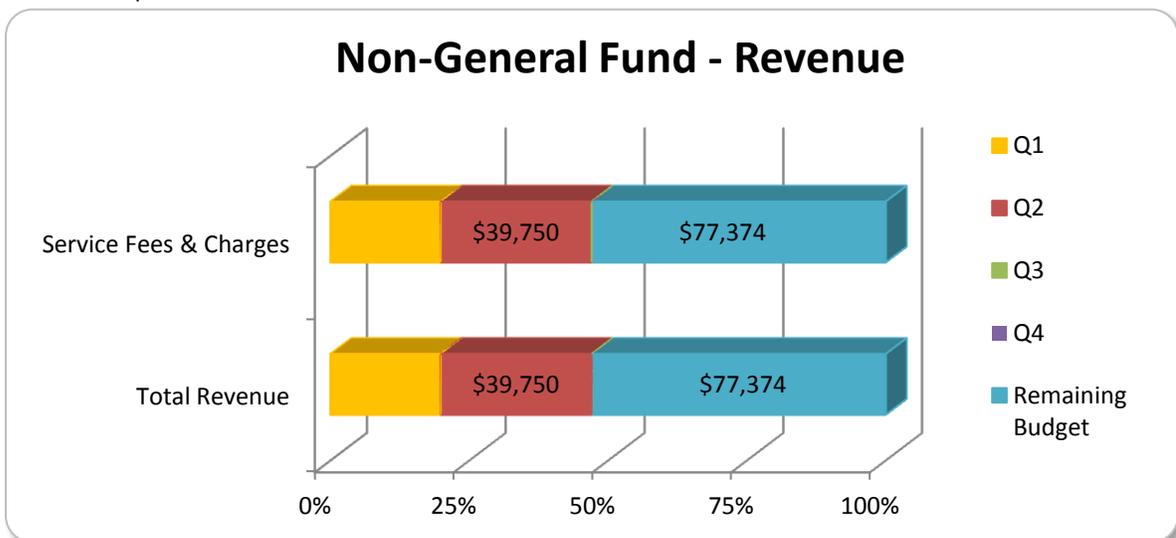
### Additional Budget Analysis and Budget Recommendations

- 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 **8.4%** of the total budgeted revenue (**\$1,746,512**) for the Probate Court.
- The main source of non-general fund revenue for the Probate Court is filing fees within its Court Computerization Fund.

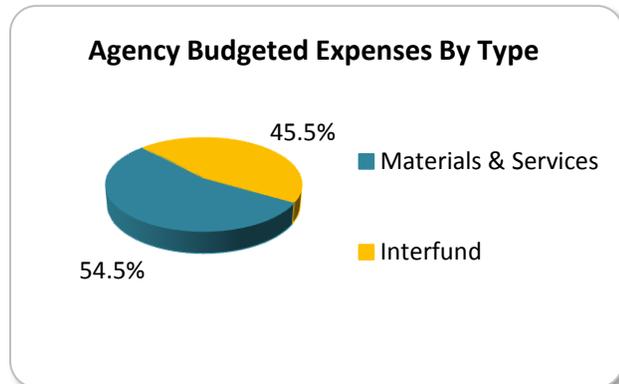
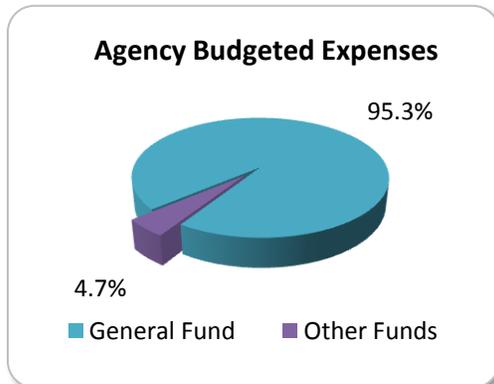


	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$28,772	\$39,036	\$45,427	\$37,995	\$67,808	\$151,230
Current Year Actuals	\$28,993	\$39,750			\$68,743	\$146,117

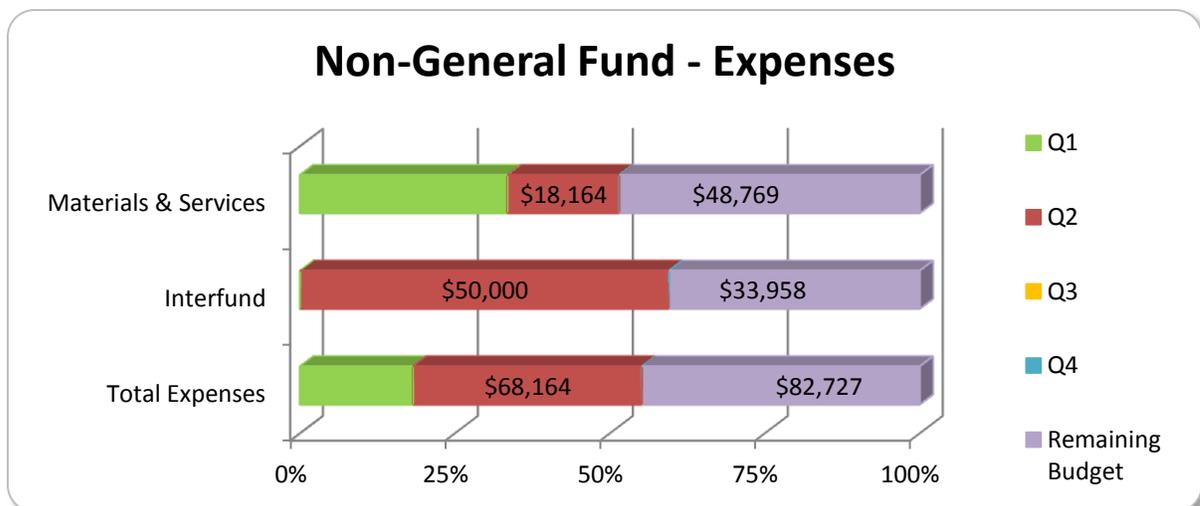
\* Current year total represents revised budget.

- Second quarter revenue of **\$39,750** represents **27.2%** of the budgeted amount for the year. YTD revenue of **\$68,743** represents **47.1%** of the budgeted amount for the year.
- Second quarter revenues are on target. The revenue will continue to align with budget through the 4<sup>th</sup> 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 **4.7%** of the total budgeted expenditures (**\$3,913,187**) for the Probate Court.



	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	\$44,966	\$21,608	\$46,477	\$22,290	\$66,574	\$135,341
Current Year Actuals	\$33,661	\$68,164			\$101,825	\$184,551

\* Current year total represents revised budget.

- Second quarter expenditures of **\$68,164** represent **36.9%** of the budgeted amount for the year. YTD expenditures of **\$101,825** represent **55.2%** of the budgeted amount for the year.
- Materials and Services are aligned with the 2<sup>nd</sup> quarter benchmark.
- Interfund expenses are related to the Court's support of the county wide Electronic Filing (e-filing) System. The Court is committed to 10% of the capital expenses associated with the project.

## **Non-General Fund Analysis**

### **Budget Corrective Items**

#### **Approved**

- Resolution No. 0309-13 authorized a transfer of funds in the amount of \$50,000 from the Court Computerization Fund (Fund 2019) to the e-Filing Project Fund (Fund 4057) to assist the Clerk of Courts with the payment of 2013 e-Filing project expenditures.

#### **Pending**

- A request to authorize the final cash transfer of \$34,921 from the Court Computerization Fund (Fund 2019) to the e-Filing Project Fund (Fund 4057) is anticipated to be made prior to the completion date of October 2013 for the county wide e-Filing project.

#### **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), any funds received by the Probate Court from the Alcohol, Drug Addiction and Mental Health Board as well as the Franklin County Board of Developmental Disabilities are to be deposited into a Mental Health Fund. The fund is to be established in the County Treasury but is expected to be under the appropriation authority of the Probate Judge rather than the Board of Commissioners.