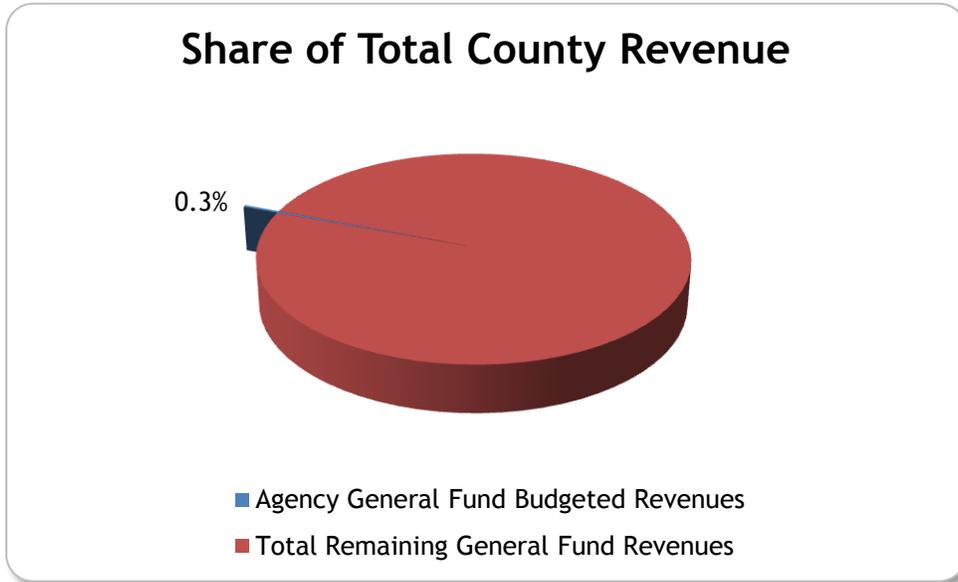
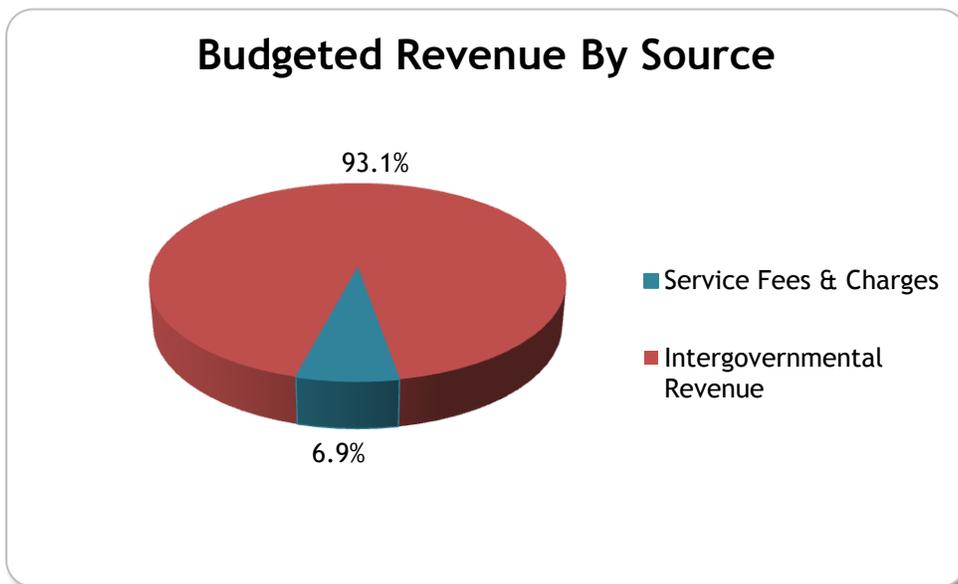


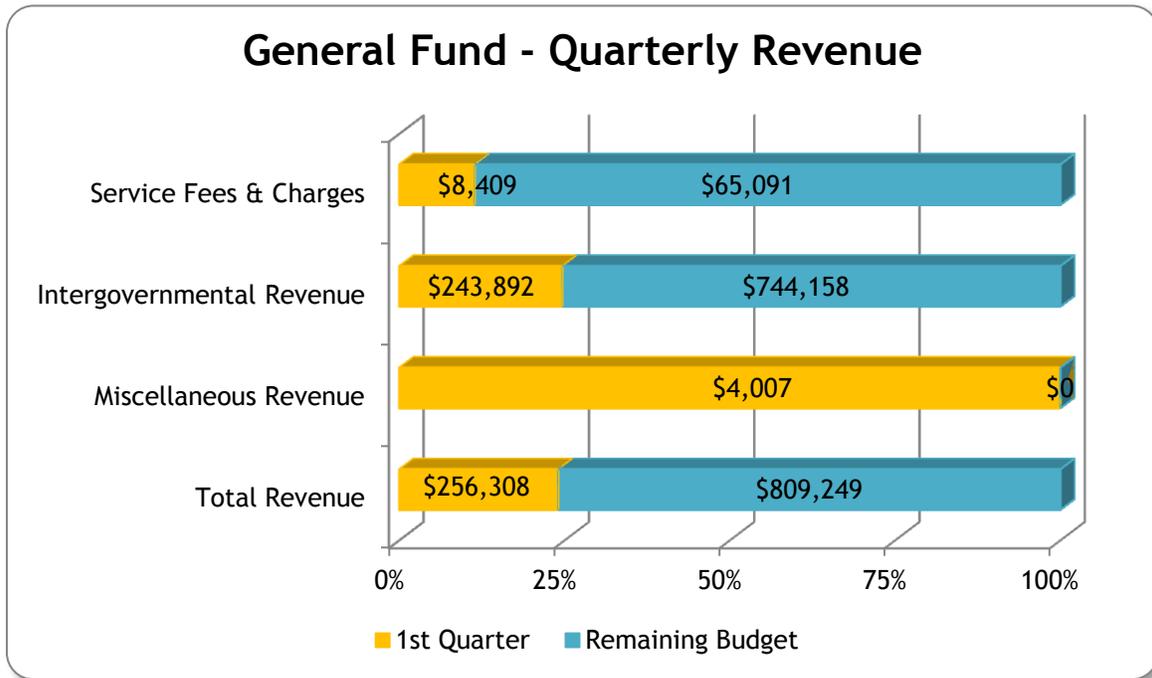
General Fund - Revenue Analysis



- The General Fund revenue for the Common Pleas Court is estimated to be **\$1,061,550** for 2014, which is **0.3%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Common Pleas Court are: Appointed counsel expense reimbursements from the State Public Defender’s Office.



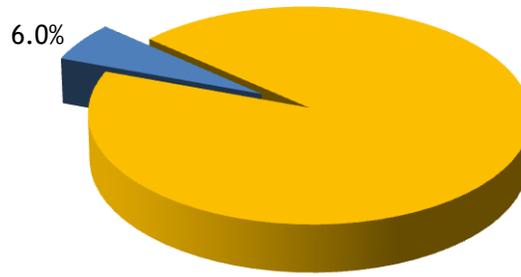
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$905,662	\$249,684	\$19,357	\$275,108	\$905,662	\$1,449,811
Current Year	\$256,308				\$256,308	\$1,061,550

*\*Current year total represents revised budget.*

- First quarter revenue of **\$256,308** represents **24.1%** of the budgeted amount for the year. YTD revenue of **\$256,308** represents **24.1%** 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. Only \$8,409 was received in the 1<sup>st</sup> quarter due to timing, but 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. As of the 1<sup>st</sup> quarter, \$243,892 or 24.7% of the budgeted amount has been received.

General Fund - Expenditure Analysis

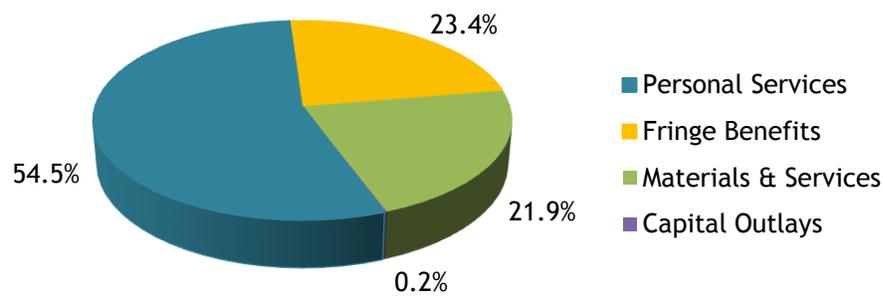
### Share of Total County Expenditures

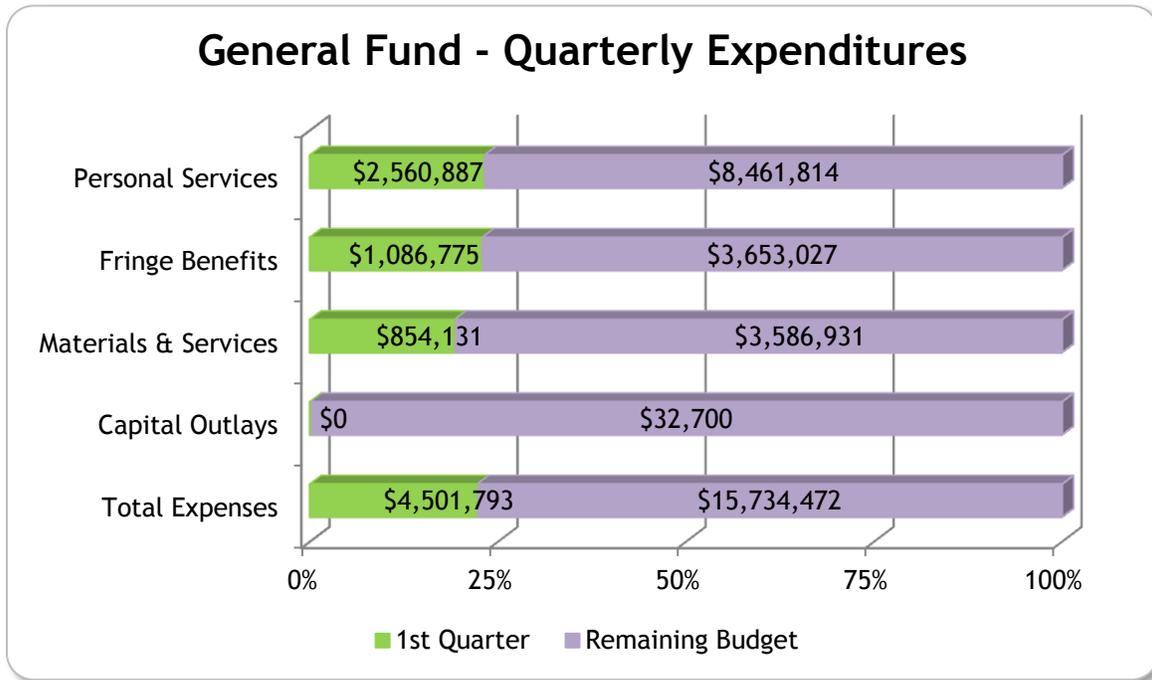


- Agency General Fund Budgeted Expenses
- Total Remaining General Fund Budget

- The General Fund expenditures for the Common Pleas Court are estimated to be \$20,236,264 for 2014, which is 6.0% of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$4,295,186	\$4,834,331	\$4,559,867	\$5,340,167	\$4,295,186	\$19,029,551
Current Year	\$4,501,792				\$4,501,792	\$20,236,264

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$4,501,792** represent **22.3%** of the budgeted amount for the year. YTD expenditures of **\$4,501,792** represent **22.3%** of the budgeted amount for the year.
- Materials and Services expenditures were \$854,131 or 19.2% of the budgeted amount during the 1<sup>st</sup> quarter. A major expenditure within Materials & Services is appointed counsel legal fees, in which \$564,056 or 22.2% spent during the 1<sup>st</sup> quarter, which is \$47,317 or 9.2% greater than the \$516,739 spent during the 1<sup>st</sup> quarter of 2013.

### General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$2,543,700	\$2,560,886	100.7%
2 <sup>nd</sup> Quarter	\$2,967,650		
3 <sup>rd</sup> Quarter	\$2,543,700		
4 <sup>th</sup> Quarter	\$2,967,650		
<b>Total</b>	<b>\$11,022,700</b>	<b>\$2,560,886</b>	<b>23.2%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount.
- The variance in the 1<sup>st</sup> quarter is due primarily to termination leave payouts (\$21,209). 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.

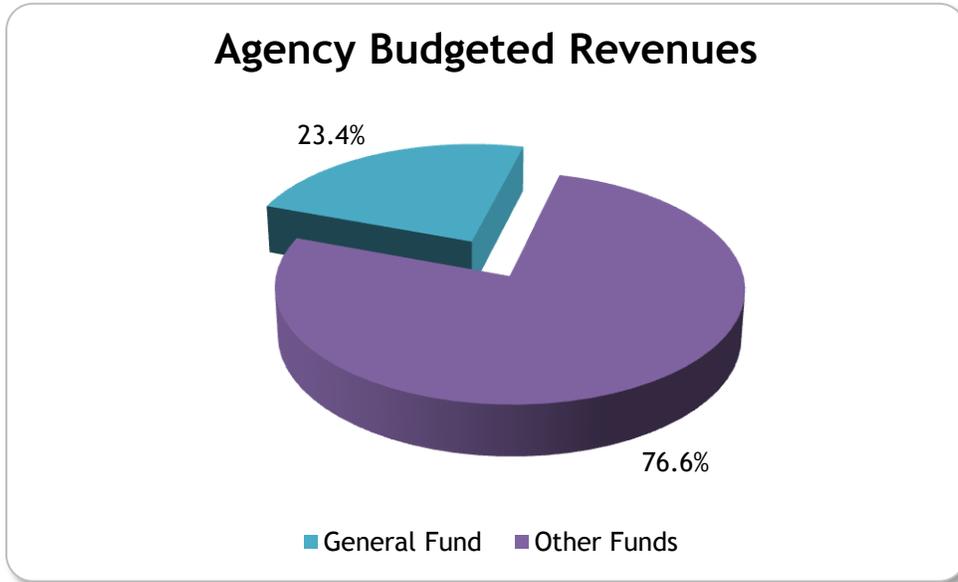
### General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Common Pleas Court was \$288,212.
- Resolution No. 0152-14 authorized a transfer of General Fund appropriations from Materials & Services to Personal Services and Fringe Benefits in the amount of \$54,318 for a new Information Technology Audio Video Support Analyst position.

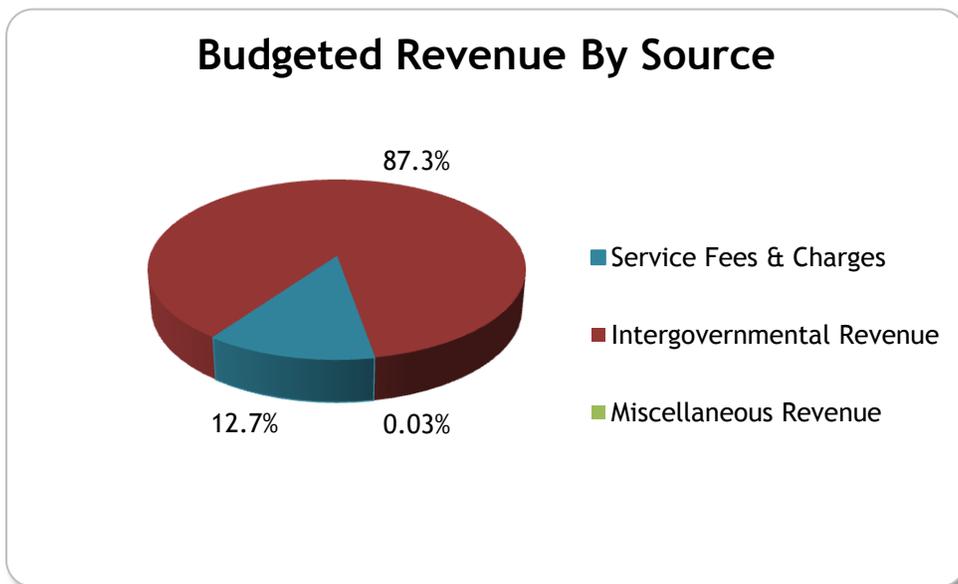
### General Fund - Budget Corrective Items - Pending

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

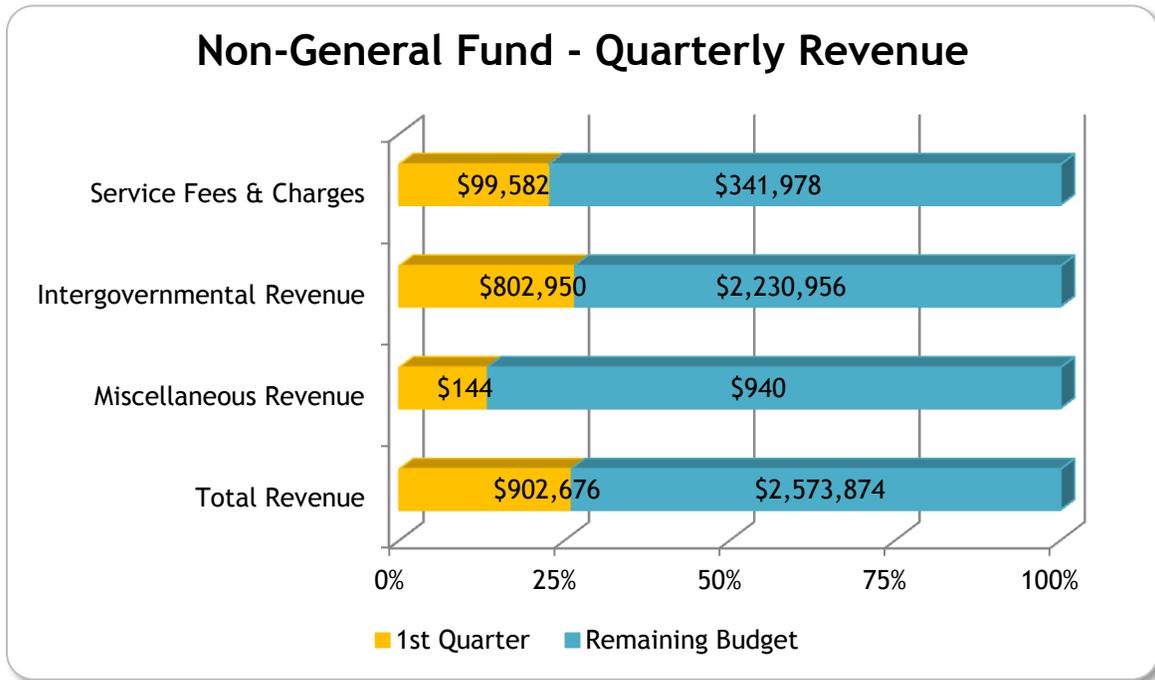
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Common Pleas Court is estimated to be **\$3,476,550** for 2014, which is **76.6%** of the total budgeted revenue for the Common Pleas Court.



- The main sources of non-general fund revenue for the Common Pleas Court are: Court filing fees within the Computerization Fund (Fund 2017) and Probation Services Fund (Fund 2063); various grant awards from the Ohio Department of Rehabilitation and Corrections for the Community Corrections Felony Fund (Fund 2023), Community Corrections Misdemeanor Fund (Fund 2094), and the Justice Reinvestment Fund (Fund 2140).

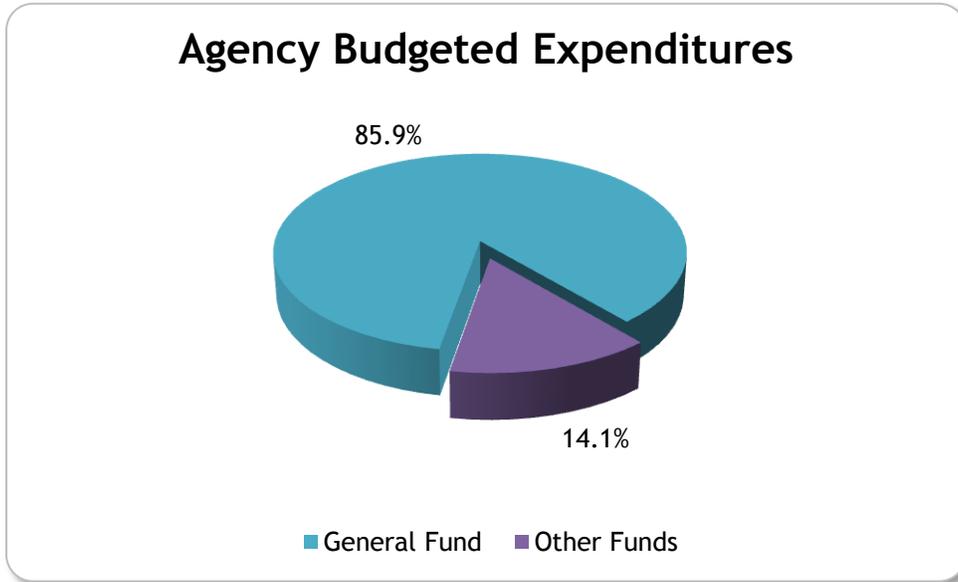


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$848,723	\$1,050,373	\$748,200	\$915,811	\$848,723	\$3,563,107
Current Year	\$902,673				\$902,673	\$3,476,550

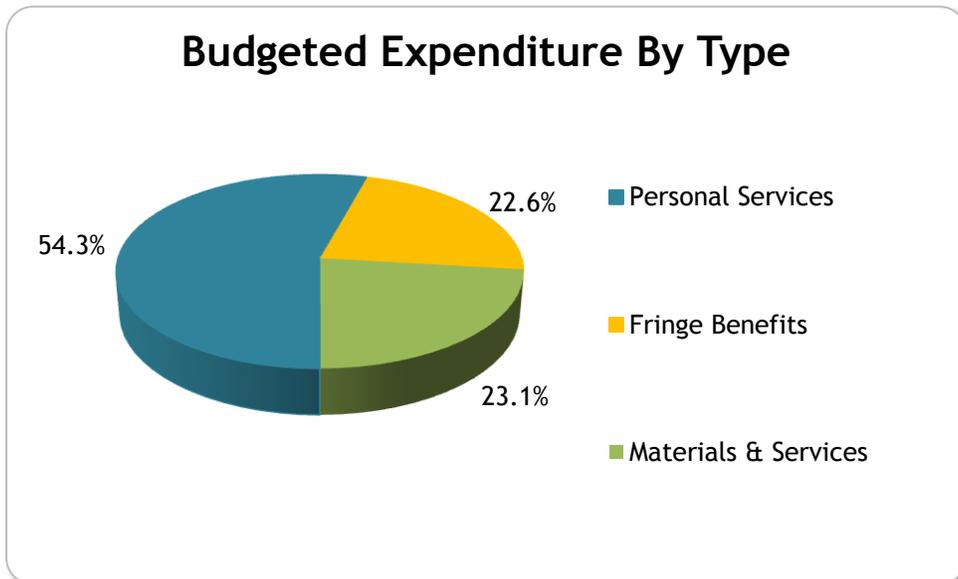
*\*Current year total represents revised budget.*

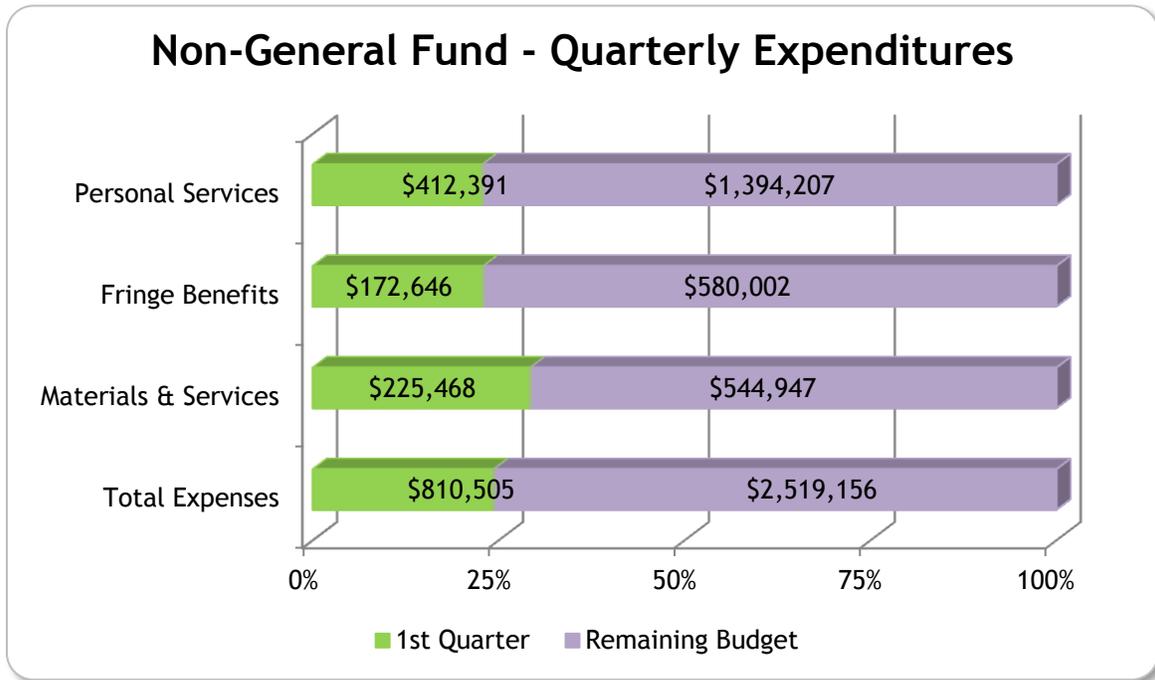
- First quarter revenue of **\$902,673** represents **26.0%** of the budgeted amount for the year. YTD revenue of **\$902,673** represents **26.0%** of the budgeted amount for the year.
- Service Fees and Charges include court filing fees (computerization fees), home incarceration fees charged daily to non-indigent participants, and probation fees charged to each probationer. As of the 1<sup>st</sup> quarter, \$99,582 or 22.6% of the budgeted amount has been collected for the above fees.
- Intergovernmental Revenue includes grant funds from the Ohio Department of Rehabilitation and Corrections (ODRC) for diversion programs and treatment services. As of the 1<sup>st</sup> quarter, \$802,950 or 26.5% of the budgeted amount has been received, which is \$60,793 or 8.2% greater than the \$741,977 received in the 1<sup>st</sup> quarter of 2013.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Common Pleas Court are estimated to be **\$3,329,658** for 2014, which is **14.1%** of the total budgeted expenditures for the Common Pleas Court.





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,373,269	\$2,499,759	\$733,296	\$866,921	\$1,373,269	\$5,473,245
Current Year	\$810,503				\$810,503	\$3,329,658

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$810,503** represent **24.3%** of the budgeted amount for the year. YTD expenditures of **\$810,503** represent **24.3%** of the budgeted amount for the year.
- The decrease in expenditures from 2013 to 2014 is primarily related to the Court declaring a surplus in the Court Computerization Fund (Fund 2017) in the amount of \$487,968 in the 1<sup>st</sup> quarter of 2013.
- Materials and Services are expended on an as needed basis and spending during the 1<sup>st</sup> quarter was \$225,468 or 29.3% of the budgeted amount.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$416,907	\$412,389	98.9%
2 <sup>nd</sup> Quarter	\$486,392		
3 <sup>rd</sup> Quarter	\$416,907		
4 <sup>th</sup> Quarter	\$486,392		
<b>Total</b>	<b>\$1,806,598</b>	<b>\$412,389</b>	<b>22.8%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1<sup>st</sup> quarter.

### Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Common Pleas Court were:
  - \$256 in the Probation Services Fund (Fund 2063)
  - \$2,852 in the Justice Reinvestment Fund (Fund 2140).

### Non-General Fund - Budget Corrective Items - Pending

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