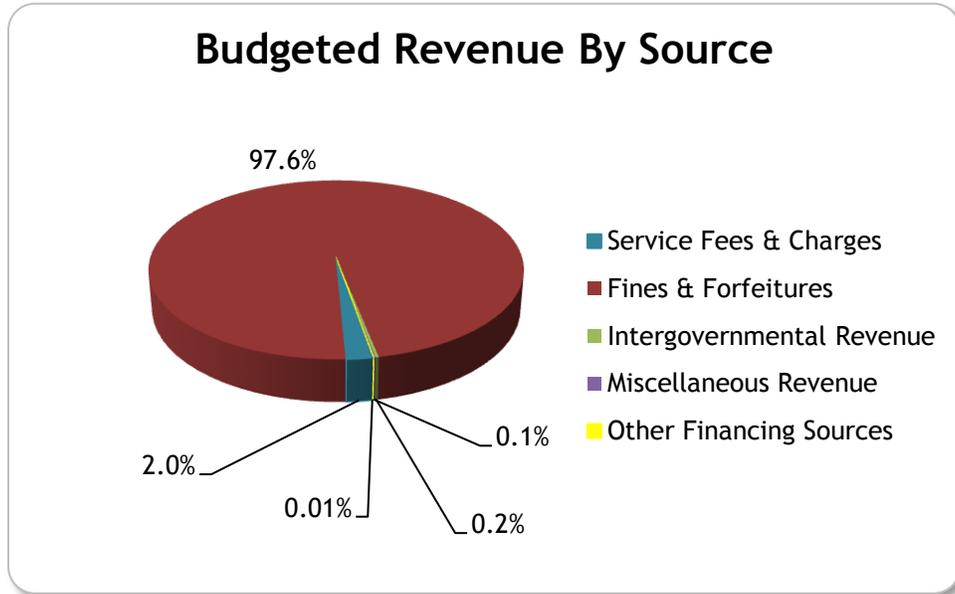
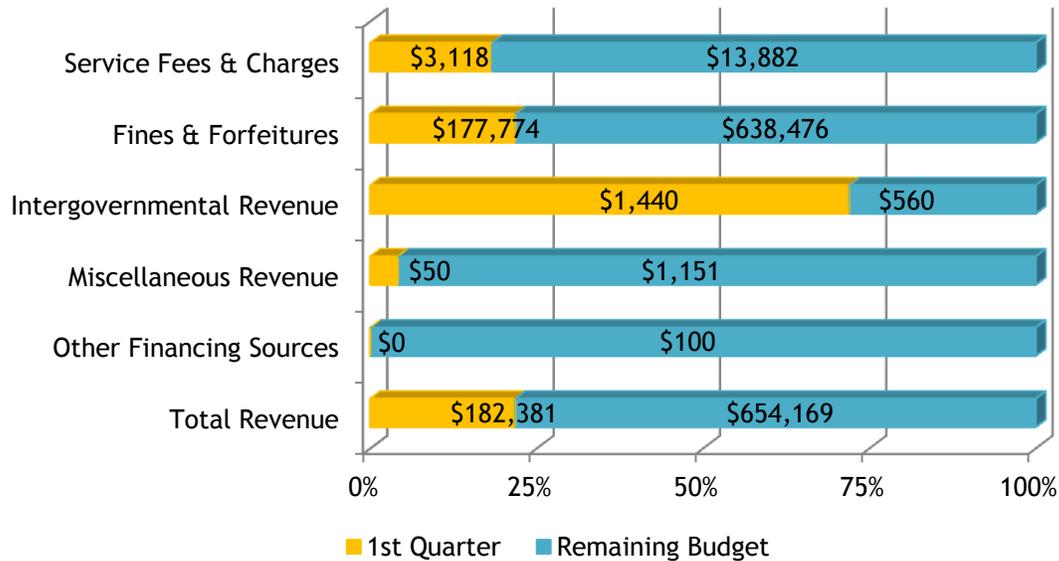


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Law Library is estimated to be **\$836,550** for 2014.
- The main sources of non-general fund revenue for the Law Library are: fines and penalties from the Franklin County Courts and copier use charges.

Non-General Fund - Quarterly Revenue

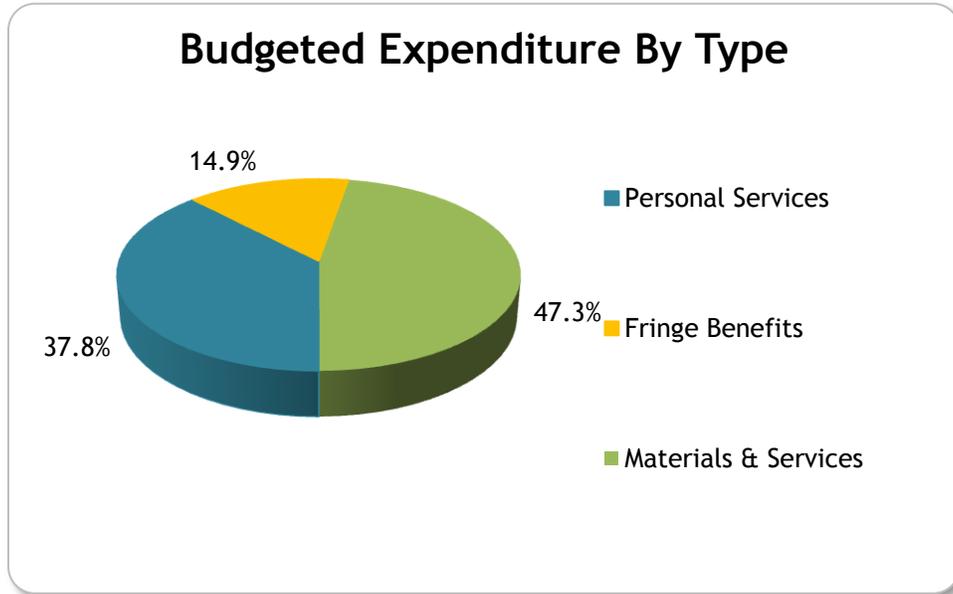


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$144,601	\$278,638	\$219,395	\$242,231	\$144,601	\$884,865
Current Year	\$182,380	\$0			\$182,380	\$836,550

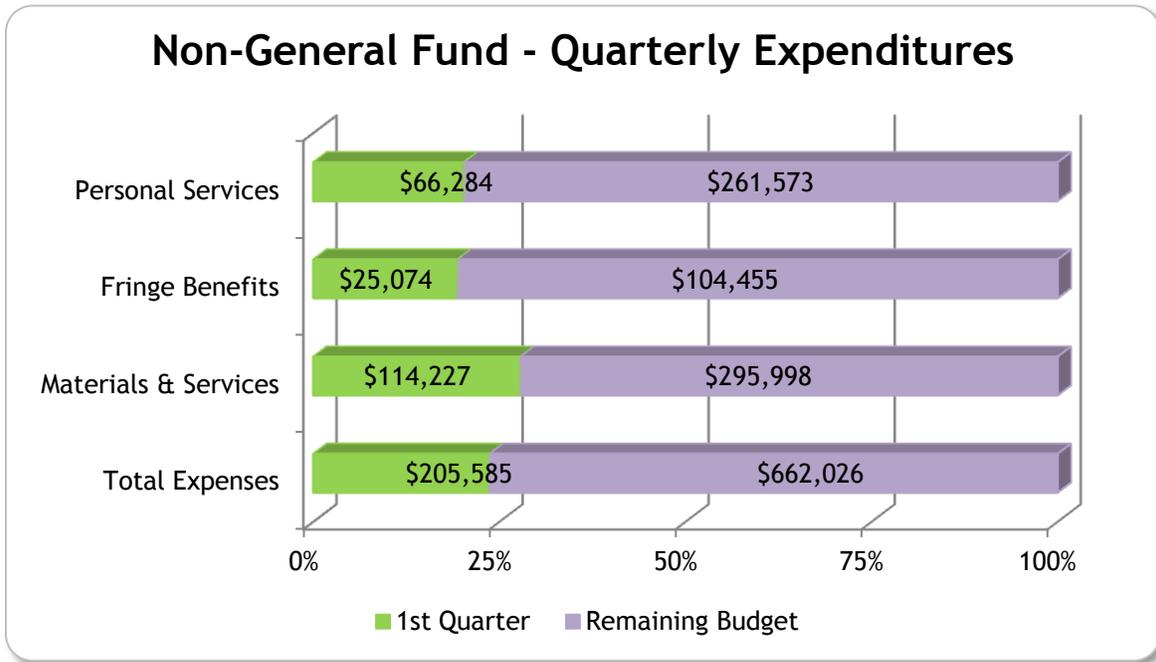
*Current year total represents revised budget.

- First quarter revenue of **\$182,380** represents **21.8%** of the budgeted amount for the year. YTD revenue of **\$182,380** represents **21.8%** of the budgeted amount for the year.
- First quarter Service Fees and Charges revenue represents 18.3% of the budgeted amount for the year. This is a 23.6% decrease from 2013. The Law Library had predicted an approximately 7% decrease in revenue for this year based on prior trends. OMB will work closely with the Law Library to monitor these revenues.
- First quarter Fines & Forfeitures revenue represents 21.8% of the budgeted amount for the year. This is a 26.5% increase from last year. It is expected that this revenue will increase further in the 2nd quarter and beyond due to review of Municipal Court fine disbursements. OMB will review at the end of 2nd quarter to determine if a revenue adjustment is necessary.
- First quarter Intergovernmental revenue represents 72.0% of the budgeted amount for the year. This revenue is a grant from the State of Ohio for Library operations.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Law Library are estimated to be **\$867,611** for 2014.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$306,710	\$236,466	\$222,435	\$160,461	\$306,710	\$926,072
Current Year	\$205,585				\$205,585	\$867,611

**Current year total represents revised budget.*

- First quarter expenditures of **\$205,585** represent **23.7%** of the budgeted amount for the year. YTD expenditures of **\$205,585** represent **23.7%** of the budgeted amount for the year.
- First quarter Personal Services and Fringe Benefits expenditures represent 20.2% and 19.4% of the budgeted amounts for the year, respectively. The variance is due to a vacancy in the Assistant Director position which is not anticipated to be filled in the near future.
- First quarter Materials and Services expenditures represent 27.8% of the budgeted amount for the year. The variance is due to the timing of subscription renewals and the purchase of available publications.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$75,659	\$66,284	87.6%
2 nd Quarter	\$88,269		
3 rd Quarter	\$75,659		
4 th Quarter	\$88,269		
Total	\$327,857	\$66,284	20.2%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance is due to a vacancy in the Assistant Director position which is not anticipated to be filled in the near future.

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 Law Library in the Law Library Fund (Fund 2133) was \$9,353.

Non-General Fund - Budget Corrective Items - Pending

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