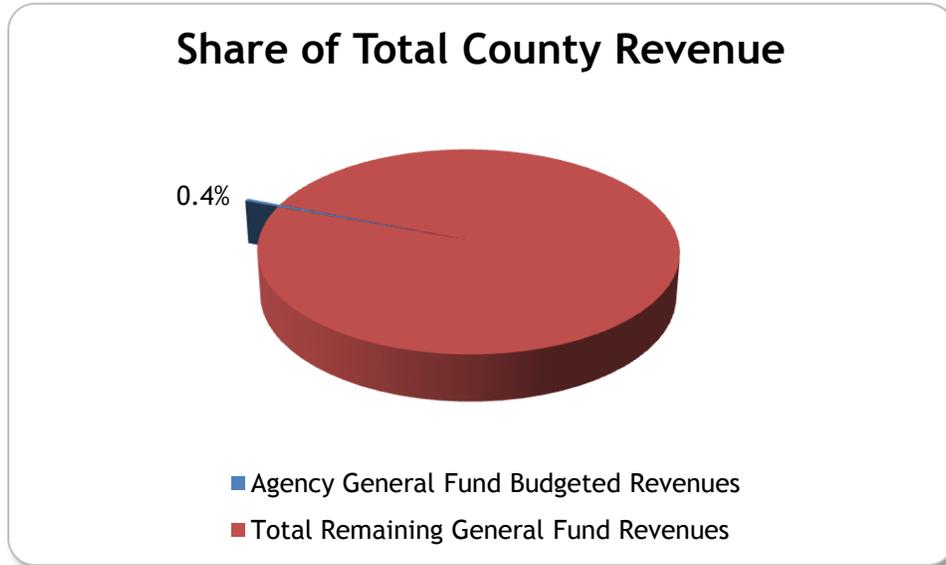
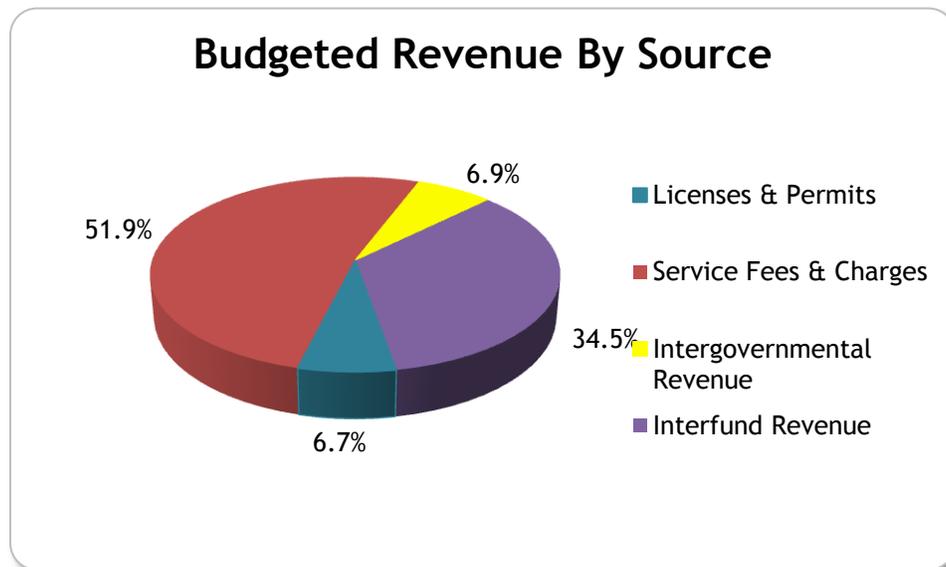


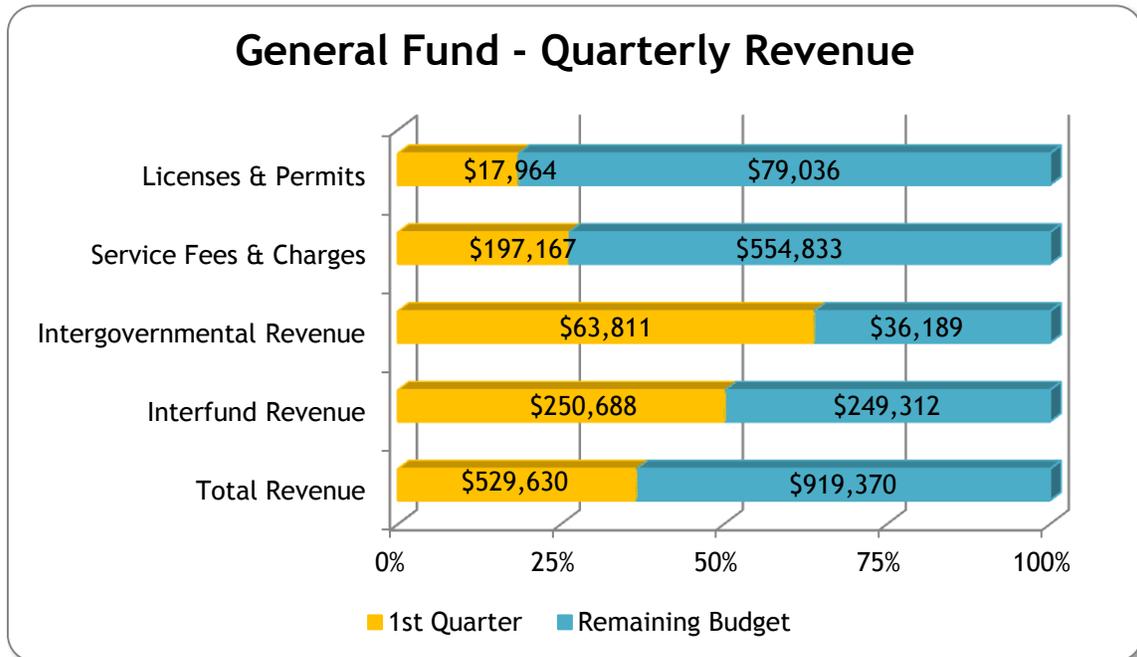
General Fund - Revenue Analysis



- The General Fund revenue for the Probate Court is estimated to be **\$1,449,000** for 2014, which is **0.4%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Probate Court are: court filing fees that are mandated by ORC 2101.16; transfers from the Mental Health Fund (Fund 2143) from contracts with the Board of Developmental Disabilities and ADAMH; and state reimbursement for mental health hearings (ORC 5122.43 authorizes reimbursement for certain county Probate Court costs and proceedings expenses held under Chapter 5122 by the Ohio Department of Mental Health and Addiction Services (OhioMHAS)).



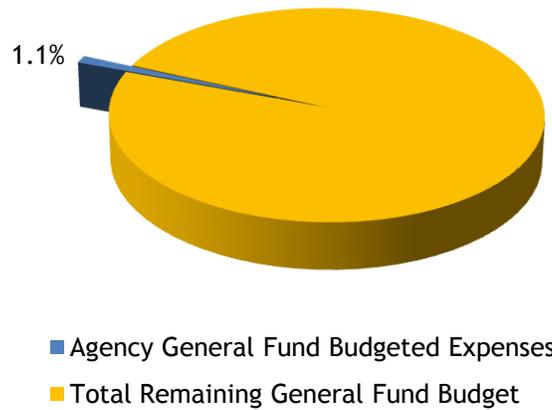
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$232,404	\$286,303	\$208,517	\$294,156	\$232,404	\$1,021,380
Current Year	\$529,630				\$529,630	\$1,449,000

**Current year total represents revised budget.*

- First quarter revenue of **\$529,630** represents **36.6%** of the budgeted amount for the year. YTD revenue of **\$529,630** represents **36.6%** of the budgeted amount for the year.
- Licenses and Permits revenue appears to be under budget in the 1st quarter. Revenues are received throughout the year with an anticipated rise in 2nd quarter.
- Service Fees and Charges (General Fees) collected during the 1st quarter were \$197,167. This is on target and is expected to continue to align with budget throughout the year.
- Intergovernmental Revenue was \$63,811 during the 1st quarter, which represents 63.8% of the 2014 budgeted amount. This increase compared to previous years is due to payments from the state for its mental commitment cases in 2013 received by the court in 2014 and more timely payments being made by the state for cases in 2014.
- Interfund Revenue includes funds from contracts with the Board of Developmental Disabilities (BDD) and ADAMH transferred from Mental Health Fund (Fund 2143) for services to ensure the treatment of persons who are under the care of BDD and ADAMH.

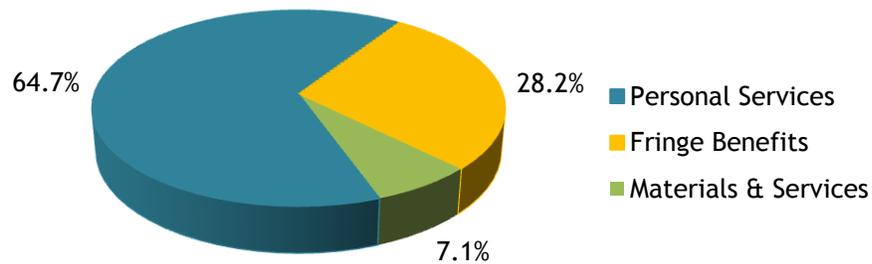
General Fund - Expenditure Analysis

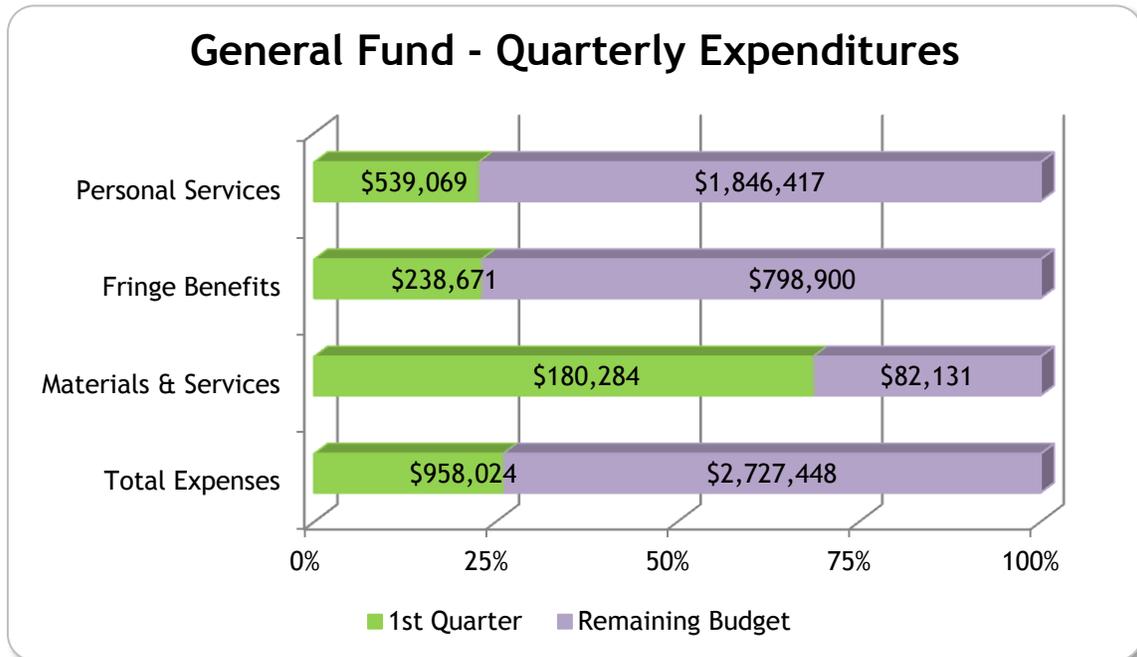
Share of Total County Expenditures



- The General Fund expenditures for the Probate Court are estimated to be \$3,685,472 for 2014, which is 1.1% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$798,474	\$986,868	\$895,533	\$1,088,944	\$798,474	\$3,769,819
Current Year	\$958,023				\$958,023	\$3,685,472

*Current year total represents revised budget.

- First quarter expenditures of **\$958,023** represent **26.0%** of the budgeted amount for the year. YTD expenditures of **\$958,023** represent **26.0%** of the budgeted amount for the year.
- Materials and Services expenditures are above the 25% benchmark established for the 1st quarter. Court/Special Trial Expenses, which includes expenses for indigent guardianships and Mental Commitment cases, are at 92.2% of budget. Additional appropriations for these expenditures are pending approval until after the 1st quarter review.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$550,497	\$539,068	97.9%
2 nd Quarter	\$642,246		
3 rd Quarter	\$550,497		
4 th Quarter	\$642,246		
Total	\$2,385,486	\$539,068	22.6%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. Based on the expenditures from the 1st quarter, Personal Services for the Probate Court are on target with the budgeted amount

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 Probate Court was \$55,755.

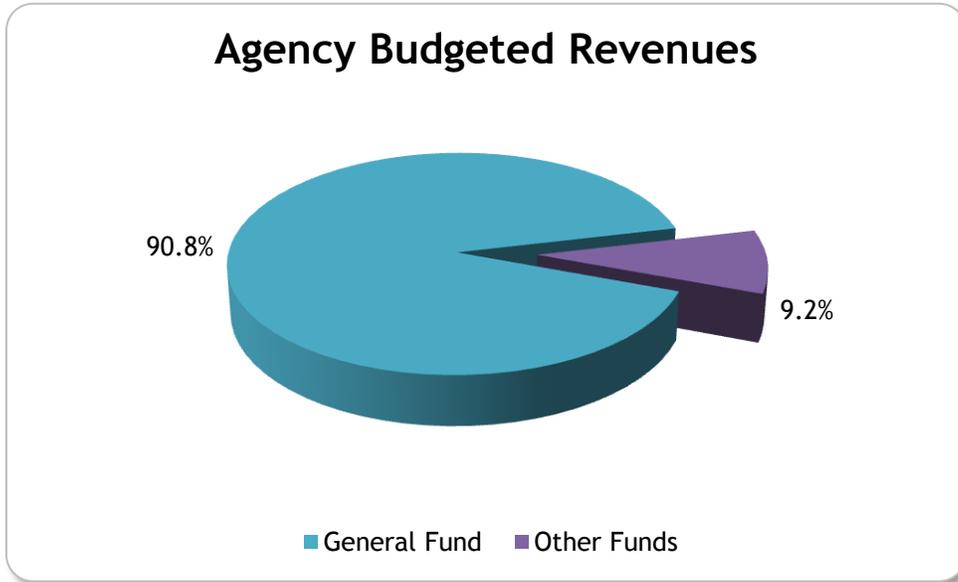
General Fund - Budget Corrective Items - Pending

- The Probate Court has one item pending in the amount of \$237,945 related to the support for Special Trial Expenses, which includes expenses for indigent guardianships and Mental Commitment cases. This item was recommended in the 2014 budget, but is pending approval until after the 1st quarter review.

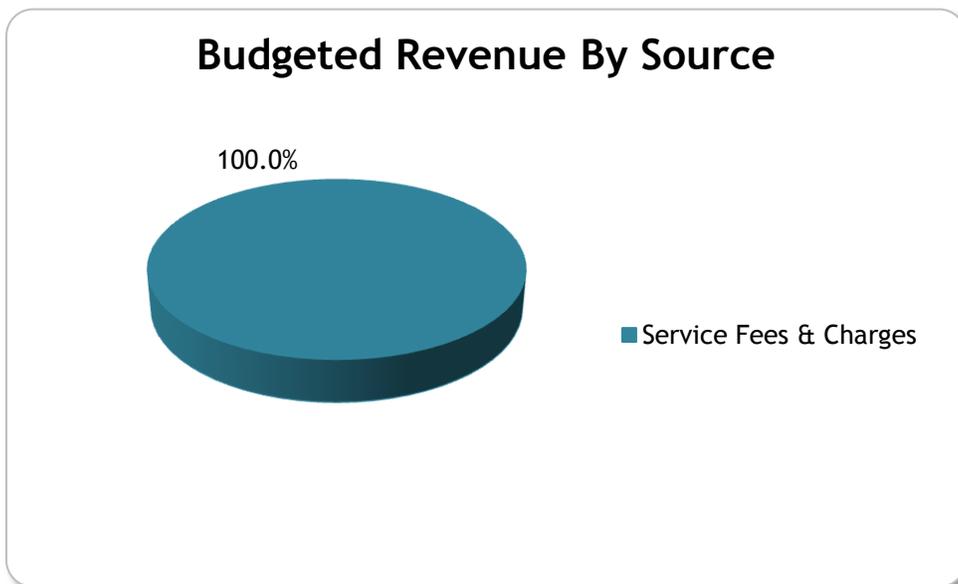
Additional Budget Analysis

- A provision in the Mid-Biennium Review included language that requires: (1) that the expenses of returning a mentally ill person to the person's county of legal residence and, if the person is ordered hospitalized, probate fees and other expenses incurred on the person's behalf be charged to the county of residence; (2) that a transcript of proceedings be sent to the probate court of the county of residence; and (3) that if the person's residence cannot be established, the matter be referred to OhioMHAS. However, an amendment in House Bill 483 that was approved by the House removed these provisions from the bill.

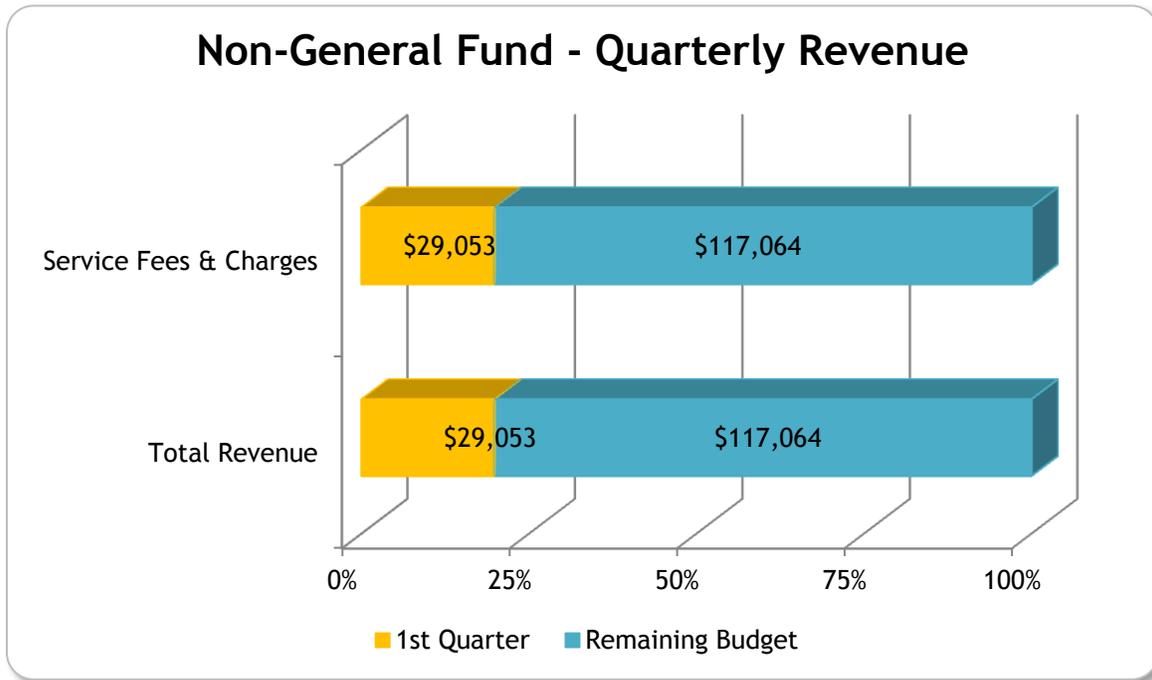
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Probate Court is estimated to be \$146,117 for 2014, which is 9.2% of the total budgeted revenue for the Probate Court.



- The main source of non-general fund revenue for the Probate Court is filing fees within its Court Computerization Fund.

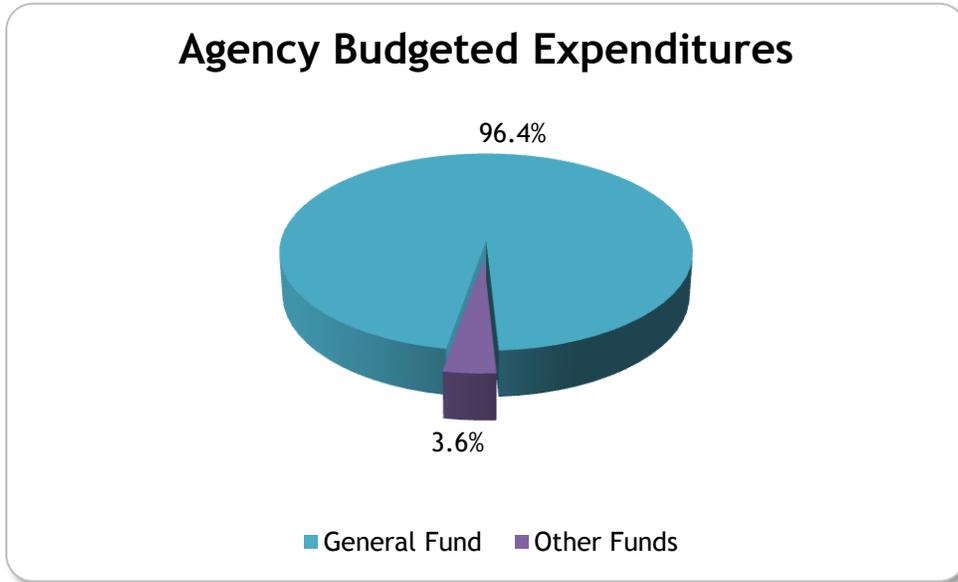


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$28,993	\$39,750	\$44,226	\$37,182	\$28,993	\$150,152
Current Year	\$29,053				\$29,053	\$146,117

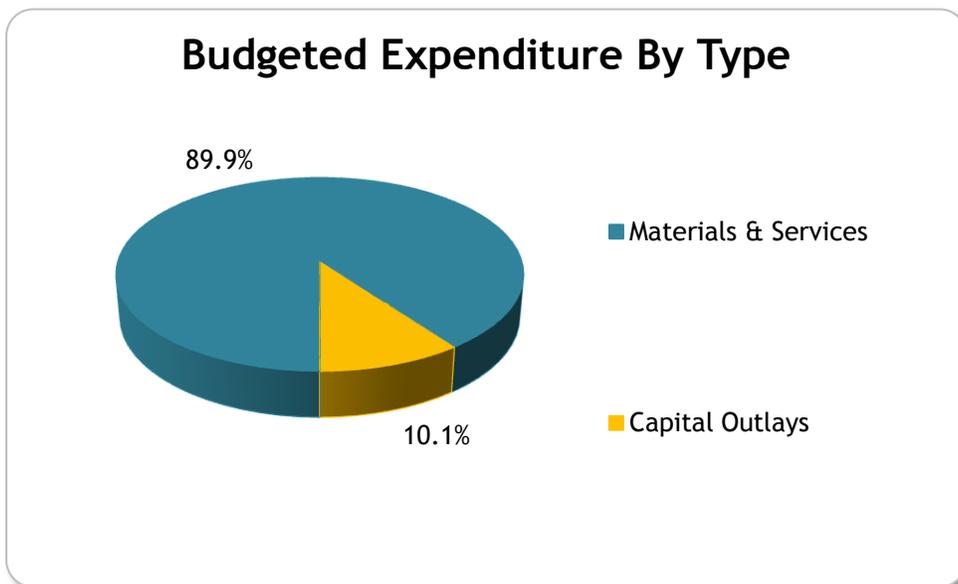
**Current year total represents revised budget.*

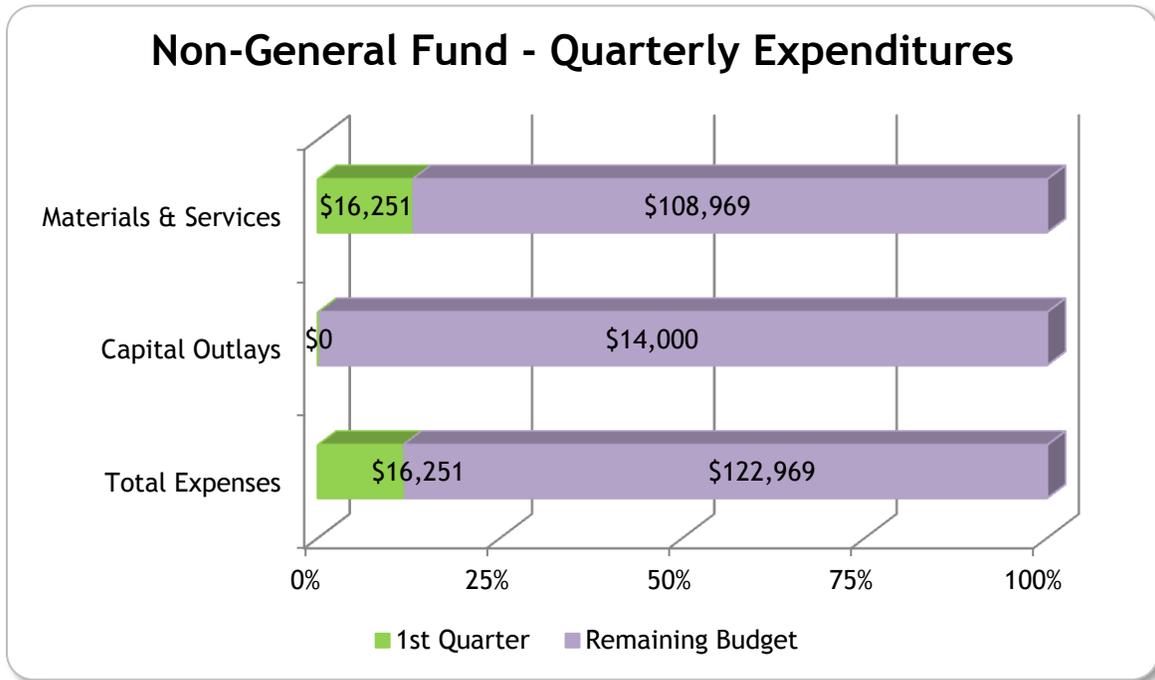
- First quarter revenue of **\$29,053** represents **19.9%** of the budgeted amount for the year. YTD revenue of **\$29,053** represents **19.9%** of the budgeted amount for the year.
- First quarter revenues are on target. The revenue will continue to align with budget through the 4th quarter.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Probate Court are estimated to be **\$139,219** for 2014, which is **3.6%** of the total budgeted expenditures for the Probate Court.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$33,660	\$68,164	\$16,211	\$55,472	\$33,660	\$173,507
Current Year	\$16,251				\$16,251	\$139,219

**Current year total represents revised budget.*

- First quarter expenditures of **\$16,251** represent **11.7%** of the budgeted amount for the year. YTD expenditures of **\$16,251** represent **11.7%** of the budgeted amount for the year.
- There have been no expenditures in Capital Outlays since the purchase of copiers are planned for later in the year.

Non-General Fund - Budget Corrective Items - Approved

- There have been no approved budget adjustments to date.

Non-General Fund - Budget Corrective Items - Pending

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