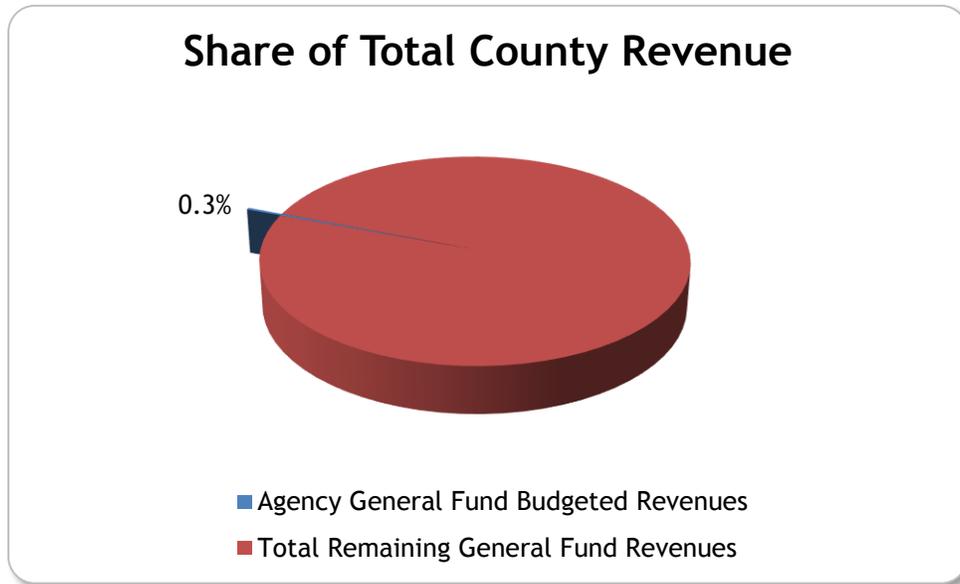
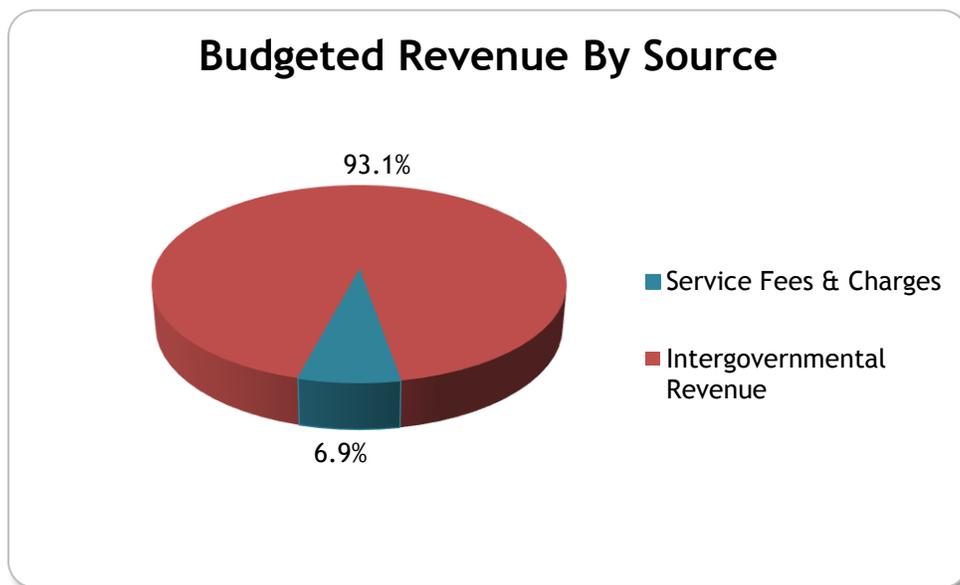


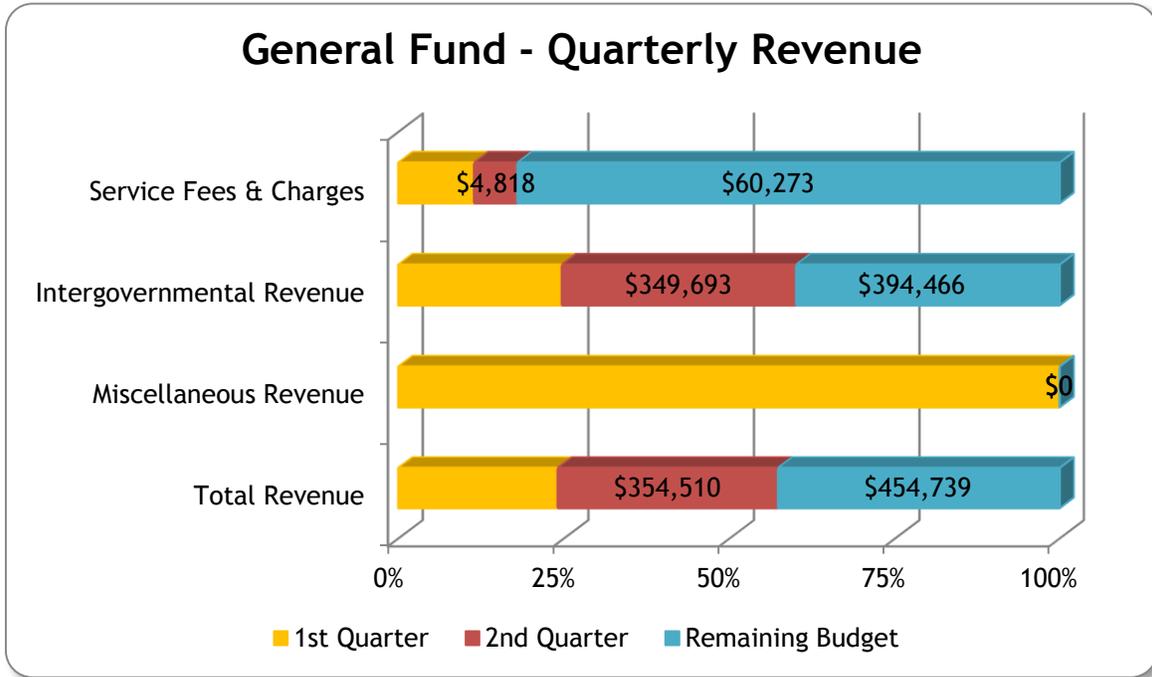
General Fund - Revenue Analysis



- 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.



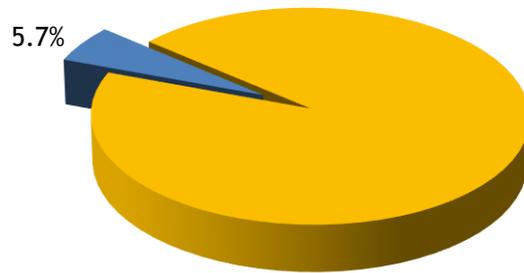
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$905,662	\$249,684	\$19,357	\$275,108	\$1,155,346	\$1,449,811
Current Year	\$256,308	\$354,510			\$610,818	\$1,061,550

*Current year total represents revised budget.

- Second quarter revenue of **\$354,510** represents **33.4%** of the budgeted amount for the year. YTD revenue of **\$610,818** represents **57.5%** of the budgeted amount for the year.
- The decrease in revenue from 2013 to 2014 is primarily related to the Court declaring surpluses in the Court Computerization Fund (\$487,968) and Foreclosure Mediation Fund (\$216,378) in the 1st quarter of 2013.
- 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 \$4,818 was received in the 2nd quarter due to timing, but revenues are anticipated to be in line with budget by year-end.
- Intergovernmental Revenue includes the reimbursement from the State Public Defender's Office for appointed counsel legal fees. As of the 2nd quarter, \$349,693 or 34.3% of the budgeted amount has been received. OMB will work with the Court to revise the estimate during the 3rd quarter.

General Fund - Expenditure Analysis

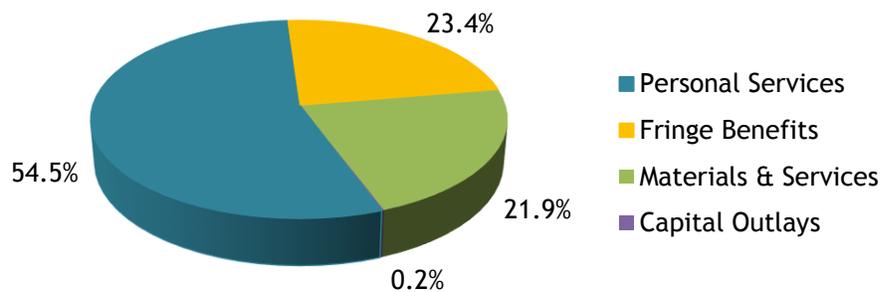
Share of Total County Expenditures

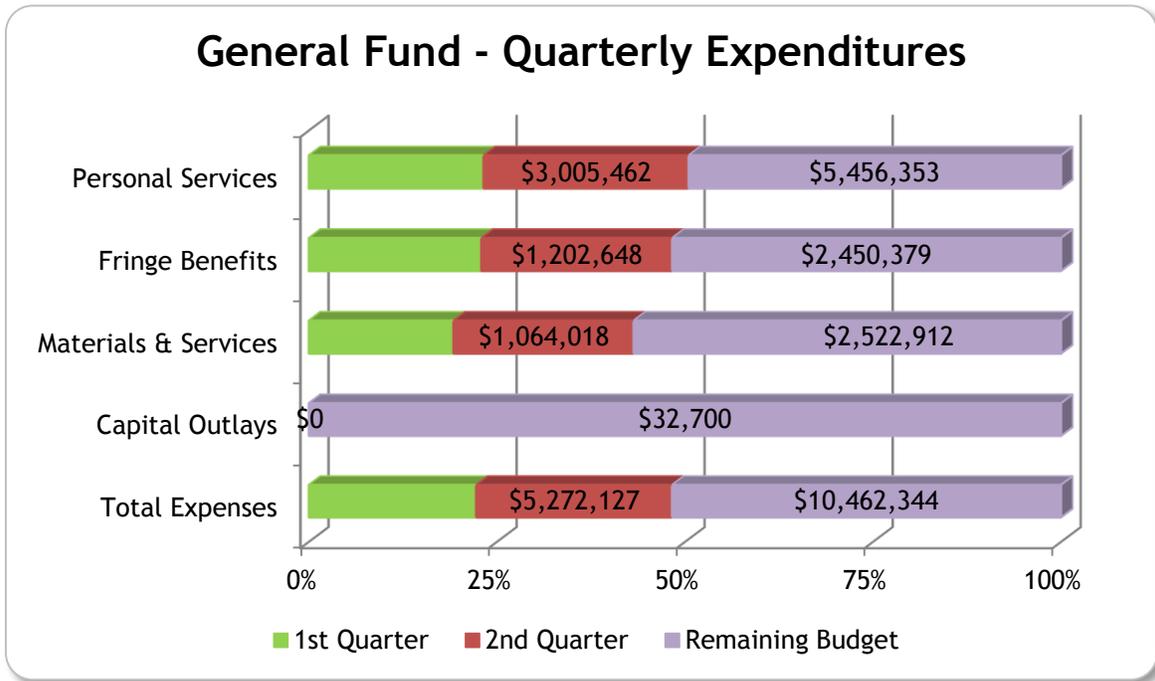


- Agency General Fund Budgeted Expenses
- Total Remaining General Fund Budget

- The General Fund expenditures for the Common Pleas Court are estimated to be **\$20,236,264** for 2014, which is 5.7% 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	\$4,295,186	\$4,834,331	\$4,559,867	\$5,340,167	\$9,129,517	\$19,029,551
Current Year	\$4,501,792	\$5,272,128			\$9,773,920	\$20,236,264

*Current year total represents revised budget.

- Second quarter expenditures of **\$5,272,128** represent **26.1%** of the budgeted amount for the year. YTD expenditures of **\$9,773,920** represent **48.3%** of the budgeted amount for the year.
- Materials and Services expenditures were \$1,064,018 or 24.0% of the budgeted amount during the 2nd quarter. A major expenditure within Materials & Services is appointed counsel legal fees, in which \$603,362 or 23.7% spent during the 2nd quarter, which is \$6,727 or 1.1% less than the \$610,089 spent during the 2nd quarter of 2013.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$2,543,700	\$2,560,886	100.7%
2 nd Quarter	\$2,967,650	\$3,005,462	101.3%
3 rd Quarter	\$2,543,700		
4 th Quarter	\$2,967,650		
Total	\$11,022,700	\$5,566,348	50.5%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in the 2nd quarter is due primarily to termination leave payouts (\$9,381) and lower than anticipated vacancy savings.
- The variance in the 1st 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.

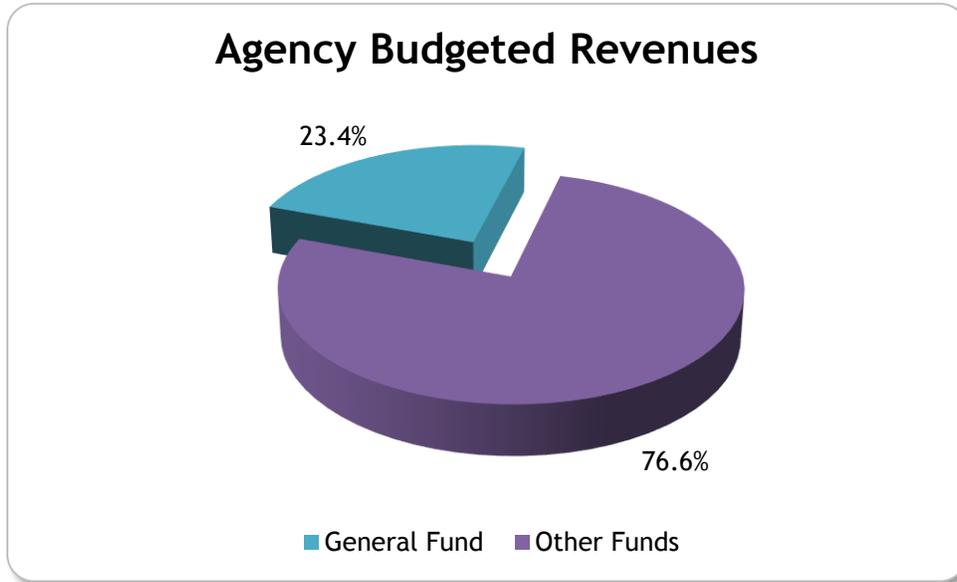
General Fund - Budget Corrective Items - Approved

- 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.

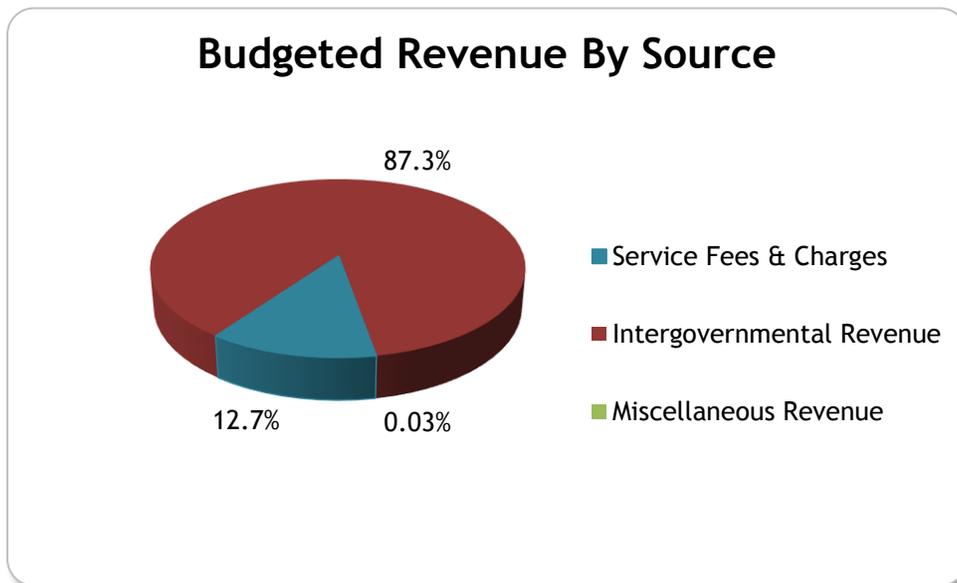
General Fund - Budget Corrective Items - Pending

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

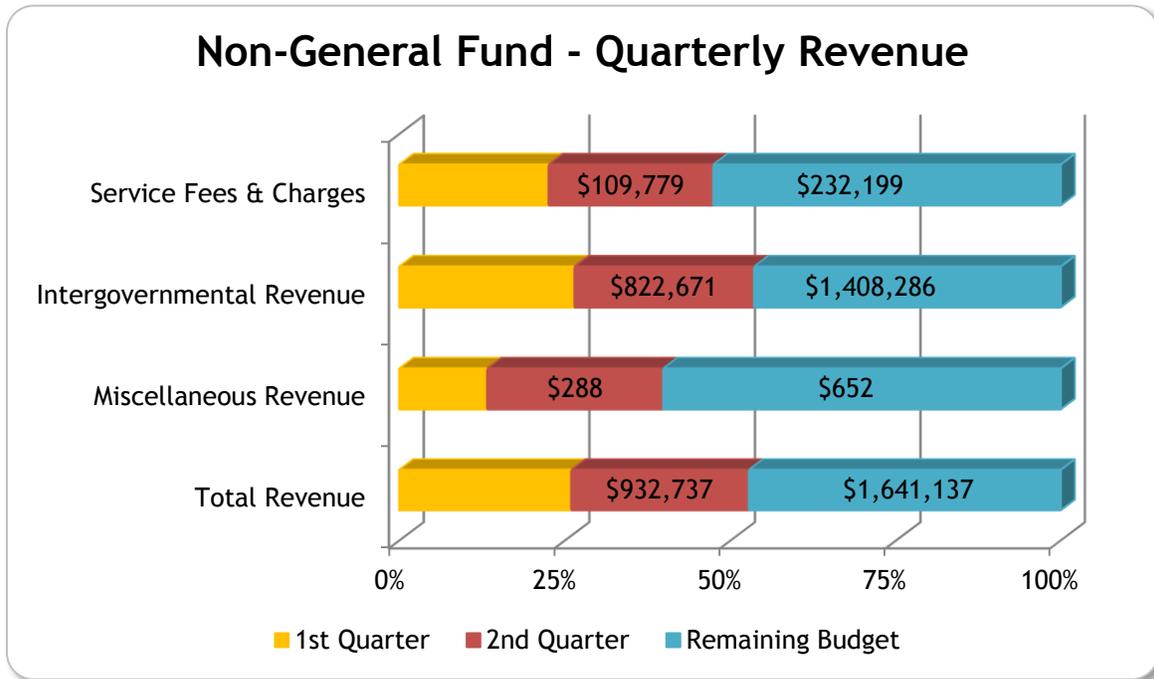
Non-General Fund - Revenue Analysis



- 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); and 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).

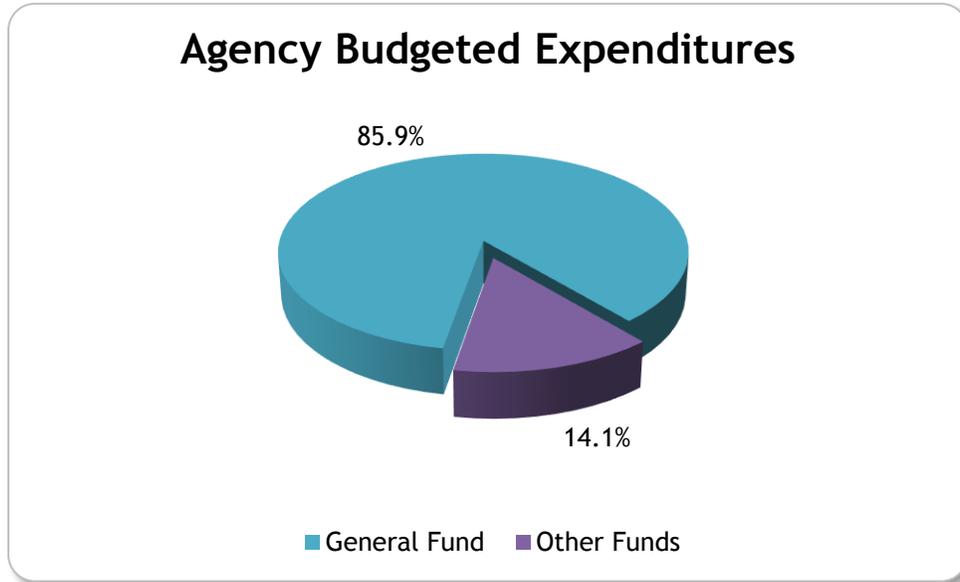


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$848,723	\$1,050,373	\$748,200	\$915,811	\$1,899,096	\$3,563,107
Current Year	\$902,673	\$932,737			\$1,835,410	\$3,476,550

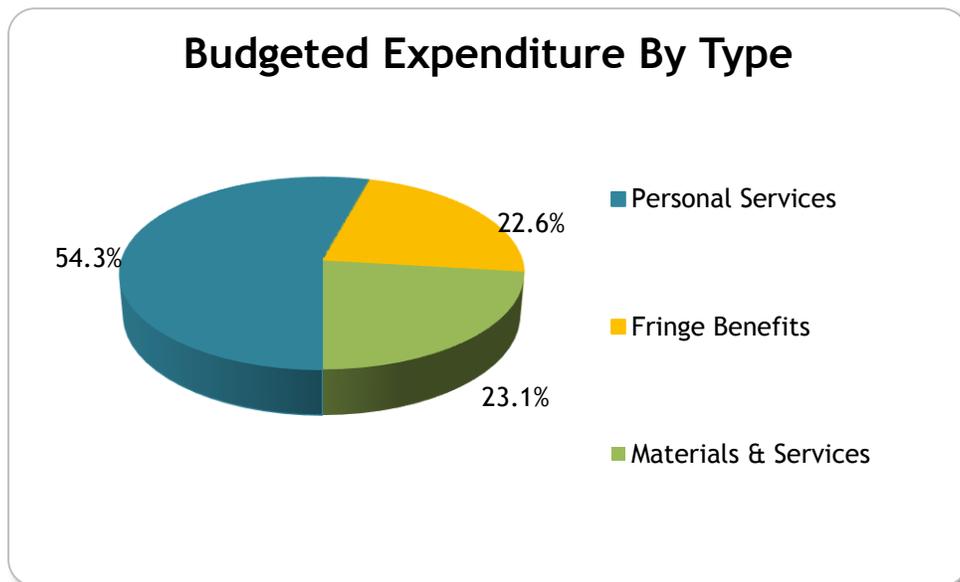
*Current year total represents revised budget.

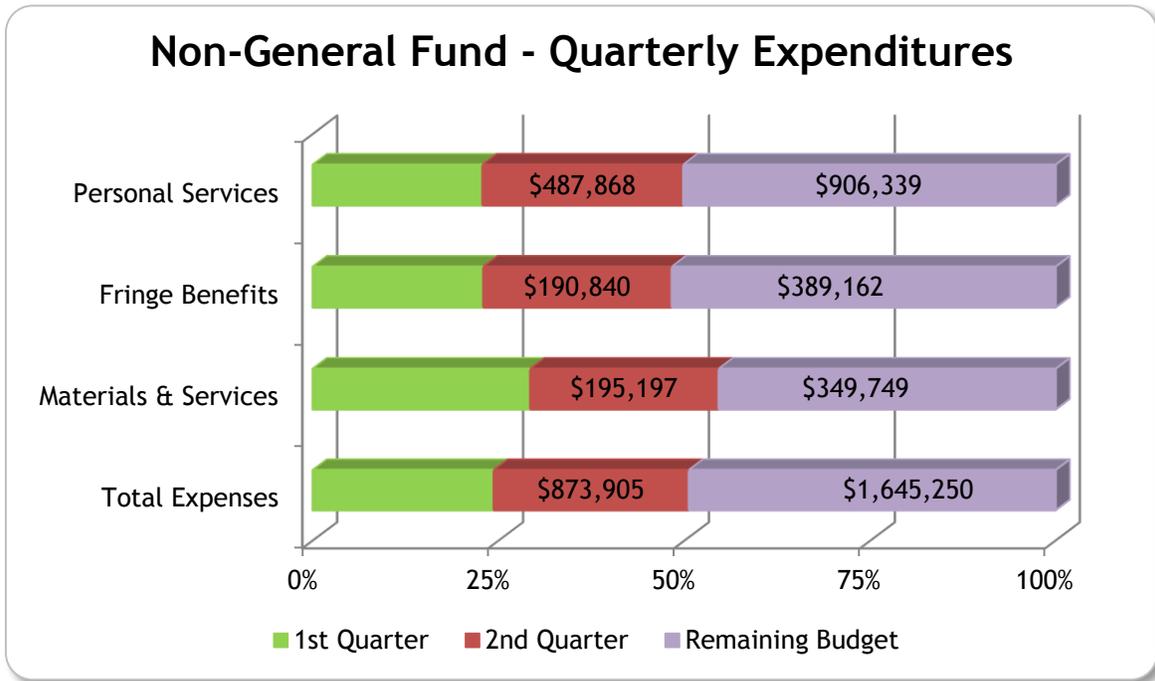
- Second quarter revenue of **\$932,737** represents **26.8%** of the budgeted amount for the year. YTD revenue of **\$1,835,410** represents **52.8%** of the budgeted amount for the year.
- Service Fees and Charges include court filing fees (computerization fees), home incarceration fees charged daily to non-indigent participants, and probation fees charged to each probationer. At the end of the 2nd quarter, a total of \$209,361 or 47.4% of the budgeted amount has been collected within this category.
- Intergovernmental Revenue includes grant funds from the Ohio Department of Rehabilitation and Corrections (ODRC) for diversion programs and treatment services. At the end of the 2nd quarter, a total of \$1,625,620 or 53.6% of the budgeted amount has been received, which is \$44,253 or 2.7% less than the \$1,669,873 received in the 2nd quarter of 2013. The revenue is expected to meet the budget estimate by year-end.

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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,373,269	\$2,499,759	\$733,296	\$866,921	\$3,873,028	\$5,473,245
Current Year	\$810,503	\$873,906			\$1,684,409	\$3,329,658

*Current year total represents revised budget.

- Second quarter expenditures of **\$873,906** represent **26.3%** of the budgeted amount for the year. YTD expenditures of **\$1,684,409** represent **50.6%** 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 1st quarter of 2013, and the expenditures in the 2nd quarter of 2013 of \$1,060,000 from the Probation Technology Fund (Fund 2141) for the grant received from the Ohio Department of Rehabilitation and Correction to develop a multi-county/agency Probation Case Management System and \$477,891 in the Court Computerization Fund for the eFiling Project.
- Materials and Services are expended on an as needed basis and spending during the 2nd quarter was \$195,197 or 25.3% of the budgeted amount.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$416,907	\$412,389	98.9%
2 nd Quarter	\$486,392	\$487,868	100.3%
3 rd Quarter	\$416,907		
4 th Quarter	\$486,392		
Total	\$1,806,598	\$900,257	49.8%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in the 2nd quarter is due primarily to termination leave payouts (\$3,655).

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.