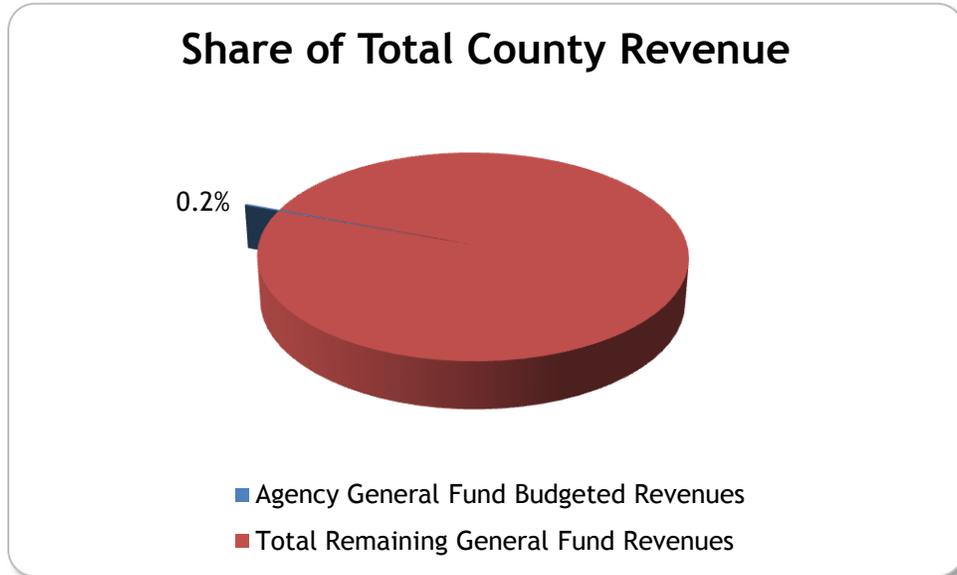
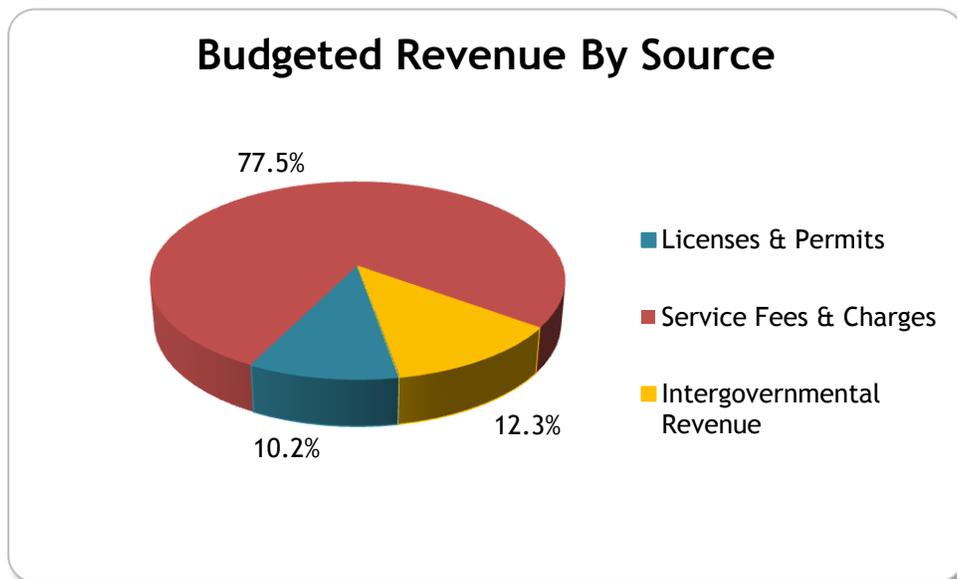


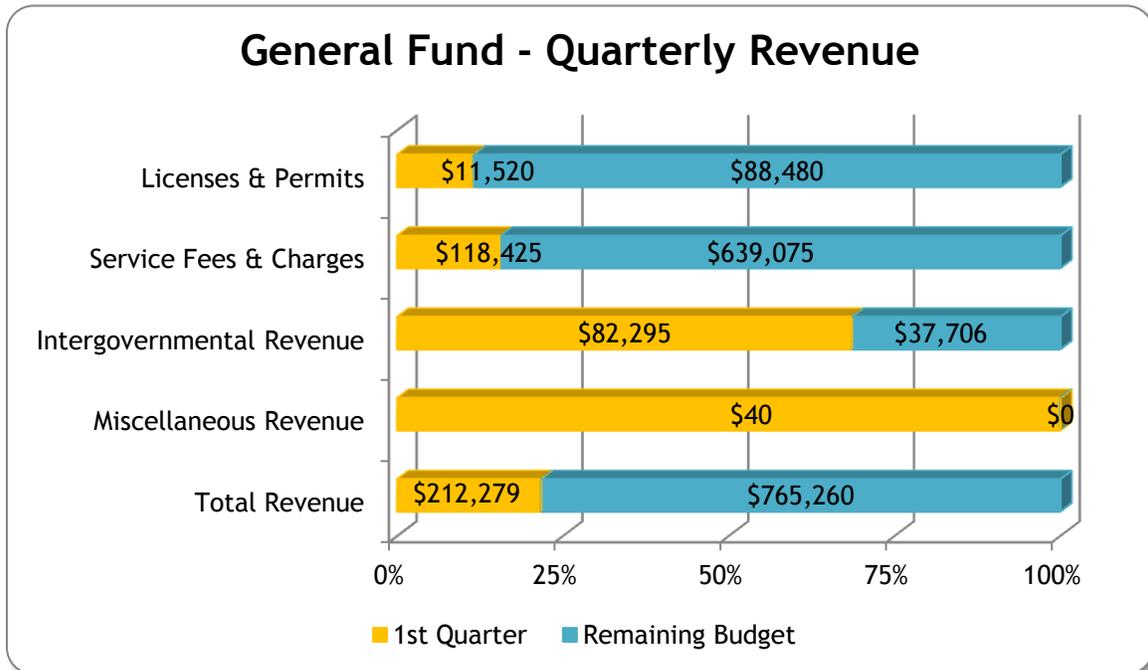
General Fund - Revenue Analysis



- The General Fund revenue for the Probate Court is estimated to be **\$977,500** for 2016, which is **0.2%** 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 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)).

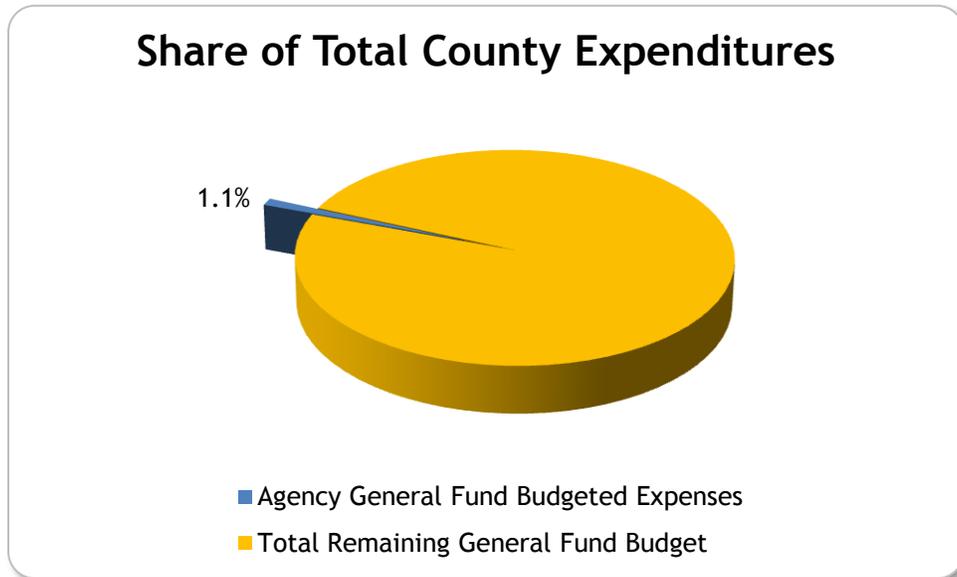


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$350,751	\$277,079	\$237,686	\$448,629	\$350,751	\$1,314,145
Current Year	\$212,279				\$212,279	\$977,500

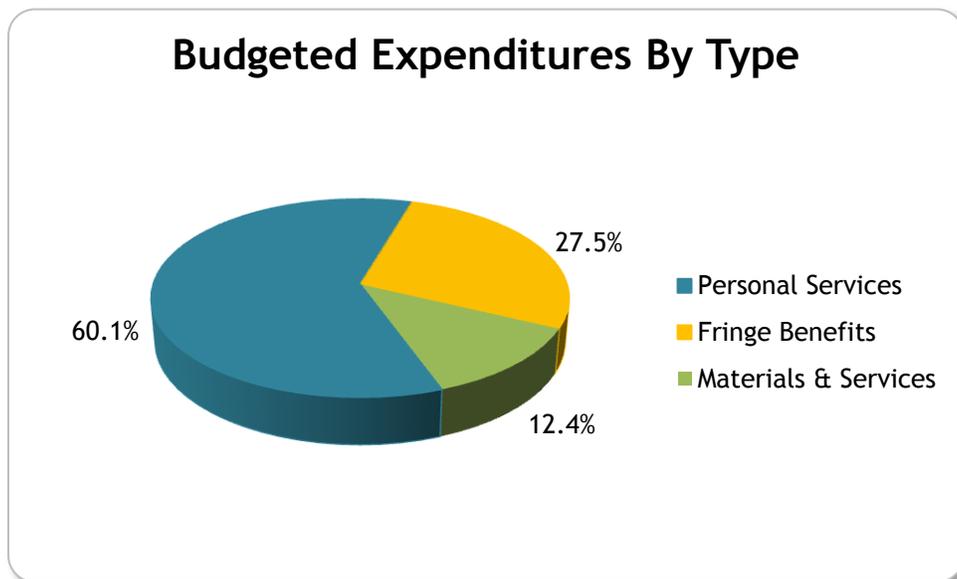
*\*Current year total represents revised budget.*

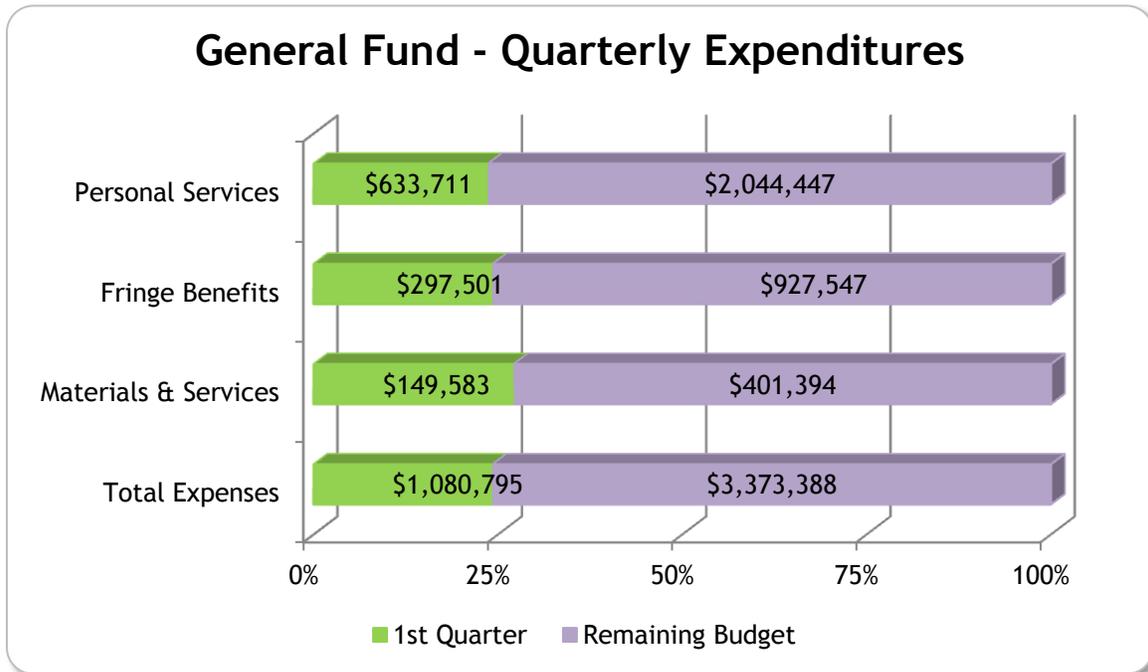
- First quarter revenue of **\$212,279** represents **21.7%** of the budgeted amount for the year.
- Licenses and Permits revenue appears to be under budget in the 1<sup>st</sup> quarter. Revenues are received throughout the year with an anticipated rise in 2<sup>nd</sup> quarter.
- Service Fees and Charges (General Fees) collected during the 1<sup>st</sup> quarter were \$118,425, which represents 15.6% of the 2016 budgeted amount. This is under budget due to the timing of Probate Fund transfers to the General Fund but is expected to align with budget by the end of the year.
- Intergovernmental Revenue was \$82,295 during the 1<sup>st</sup> quarter, which represents 68.6% of the 2016 budgeted amount. This amount is greater than that received in previous years due to an increase in Attorney and Magistrate Fees as well as reimbursements from a mentally ill person's county of residence for probate fees and other expenses incurred by the Probate Court.

General Fund - Expenditure Analysis



- The General Fund expenditures for the Probate Court are estimated to be **\$4,454,183** for 2016, which is 1.1% of the total budgeted expenditures for the General Fund.





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	\$1,005,035	\$1,151,259	\$969,259	\$1,175,039	\$1,005,035	\$4,300,592
Current Year	\$1,080,795				\$1,080,795	\$4,454,183

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$1,080,795** represent **24.3%** of the budgeted amount for the year.
- Personal Services expenditures represent 23.7% of the budgeted amount for the year while Fringe Benefits represent 24.3%. This is an increase of \$62,296 and \$36,593, respectively, from the amount expended in 2015, and is related to the addition of four full-time positions for the management of guardianship cases approved by Resolution No. 0281-15.
- Materials and Services expenditures are slightly above the 25% benchmark established for the 1<sup>st</sup> quarter. Court/Special Trial Expenses, which includes expenses for indigent guardianships and mental commitment cases, are at 29.9% of budget. OMB will monitor these expenditures during the remainder of the year to determine if supplemental appropriations will be necessary.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$618,036	\$633,711	102.5%
2 <sup>nd</sup> Quarter	\$721,043		
3 <sup>rd</sup> Quarter	\$721,043		
4 <sup>th</sup> Quarter	\$618,036		
<b>Total</b>	<b>\$2,678,158</b>	<b>\$633,711</b>	<b>23.7%</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. Probate Court has exceeded this benchmark primarily due to termination pay outs (\$5,753) and lower than anticipated vacancies. OMB will monitor these expenditures during the remainder of the year to determine if supplemental appropriations will be necessary.

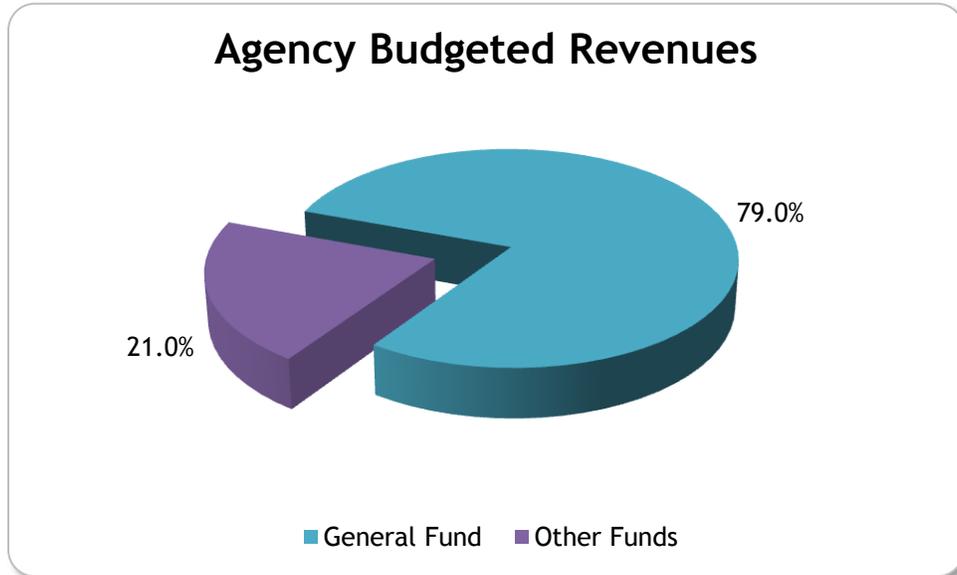
General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,414,821 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 \$60,611.

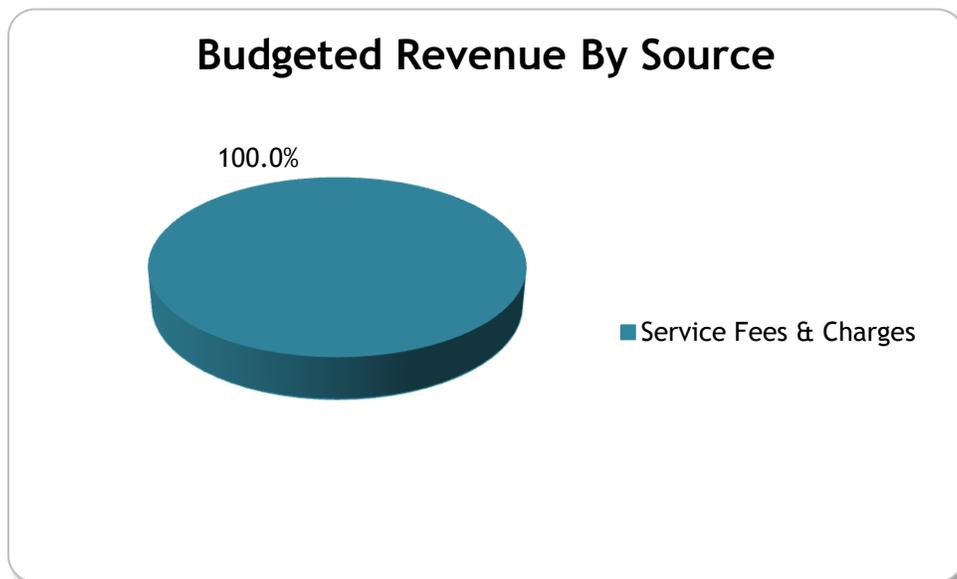
General Fund - Budget Corrective Items - Pending

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

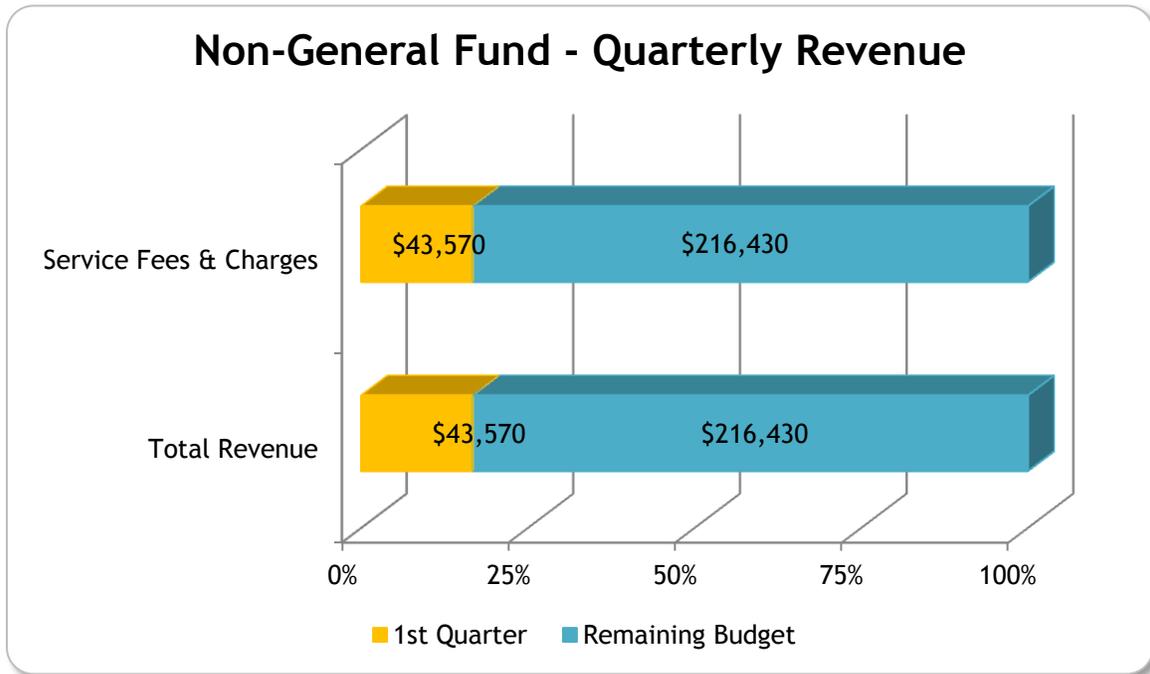
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Probate Court is estimated to be **\$260,000** for 2016, which is **21.0%** of the total budgeted revenue for the Probate Court.



- The main sources of non-general fund revenue for the Probate Court are:
  - Filing fees collected in the Computerization Fund (Fund 2019)
  - Fees are collected in the Probate Court Special Projects Fund (Fund 2145) per ORC Section 2303.201(E)(1) for actions and proceedings within the Court’s jurisdiction.

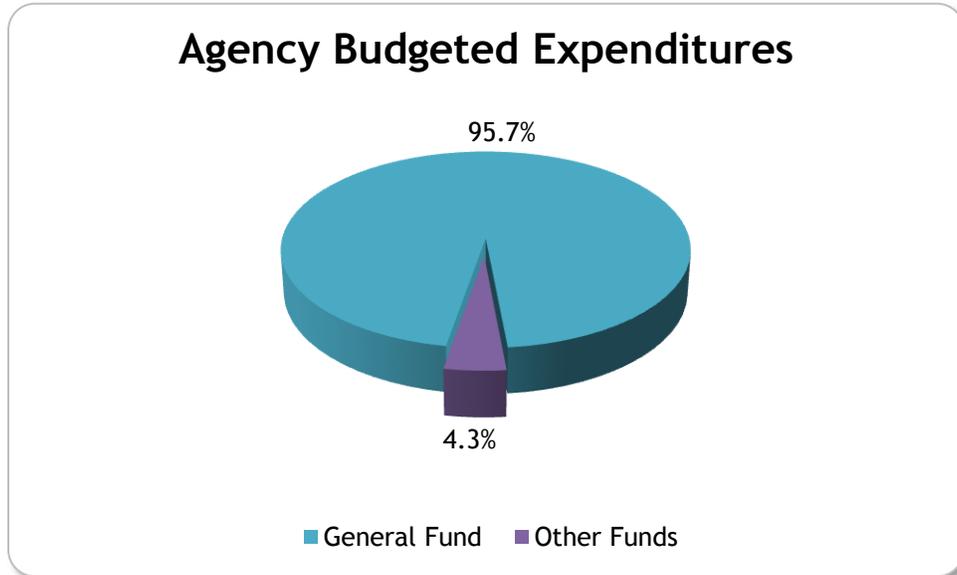


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$33,130	\$65,030	\$82,963	\$101,681	\$33,130	\$282,804
Current Year	\$43,570				\$43,570	\$260,000

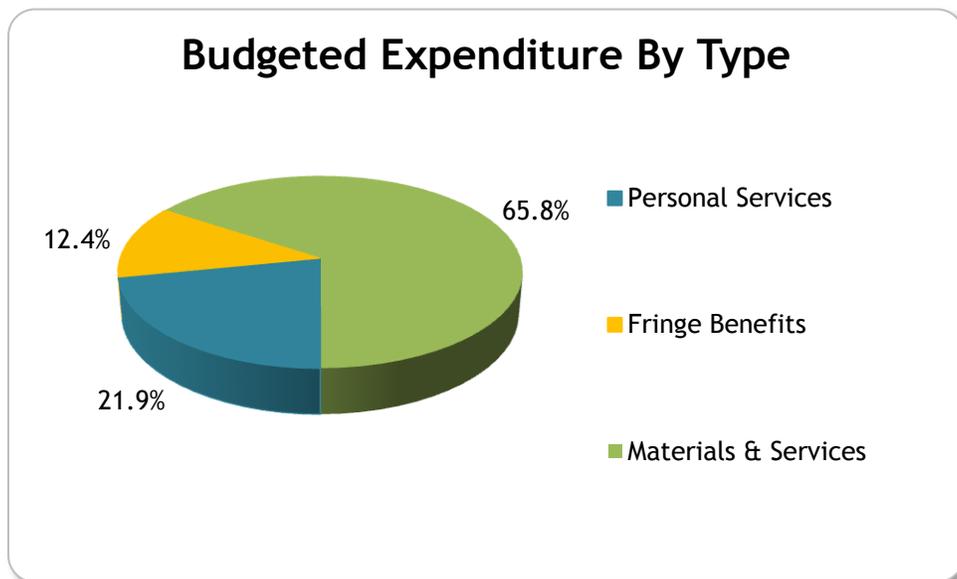
*\*Current year total represents revised budget.*

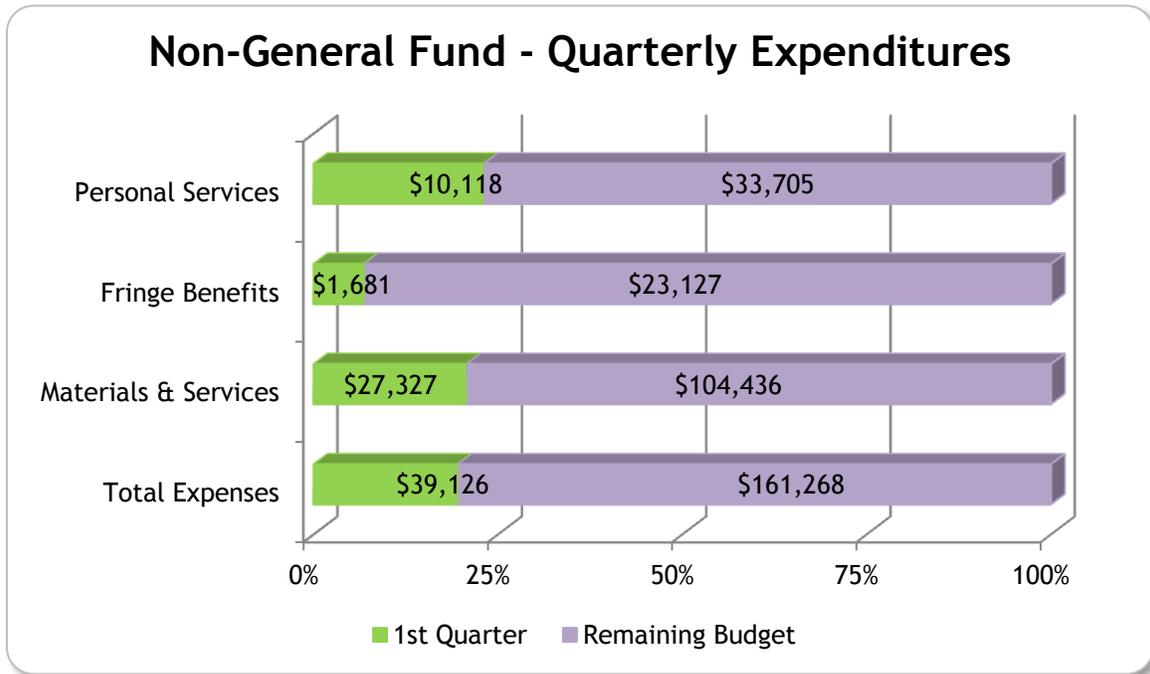
- First quarter revenue of **\$43,570** represents **16.8%** of the budgeted amount for the year.
- Service Fees and Charges are 31.5% higher in the 1<sup>st</sup> quarter of 2016 when compared to 2015 due to the creation of the Probate Court Special Project Fund (Fund 2145) with the first deposits occurring in the 2<sup>nd</sup> quarter of 2015. The fund was established in order to provide support for the establishment, maintenance, and management of guardianship cases.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Probate Court are estimated to be **\$200,394** for 2016, which is **4.3%** of the total budgeted expenditures for the Probate 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	\$19,941	\$43,748	\$16,684	\$35,828	\$19,941	\$116,201
Current Year	\$39,127				\$39,127	\$200,394

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$39,127** represent **19.5%** of the budgeted amount for the year.
- Total 1<sup>st</sup> quarter expenditures were \$39,127 in 2016, a 96.2% increase over 2015, due to the authorization of appropriations and the addition of a full-time Guardianship Services Support Specialist position within the Probate Court Special Projects Fund (Fund 2145) not occurring until the 3<sup>rd</sup> quarter of 2015.
- The Probate Court Special Projects Fund was created to support management of guardianship cases, including a new full-time Guardianship Services Support Specialist position. Fringe Benefits were expended at 6.8% of the 2016 budgeted amount due to the employee not enrolling in healthcare benefits.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$10,113	\$10,118	100.0%
2 <sup>nd</sup> Quarter	\$11,799		
3 <sup>rd</sup> Quarter	\$11,799		
4 <sup>th</sup> Quarter	\$10,113		
<b>Total</b>	<b>\$43,823</b>	<b>\$10,118</b>	<b>23.1%</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 variances in Personal Services expenditures during the 1<sup>st</sup> quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 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 Probate Court in the Probate Court Special Projects Fund (Fund 2145) was \$963.

Non-General Fund - Budget Corrective Items - Pending

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