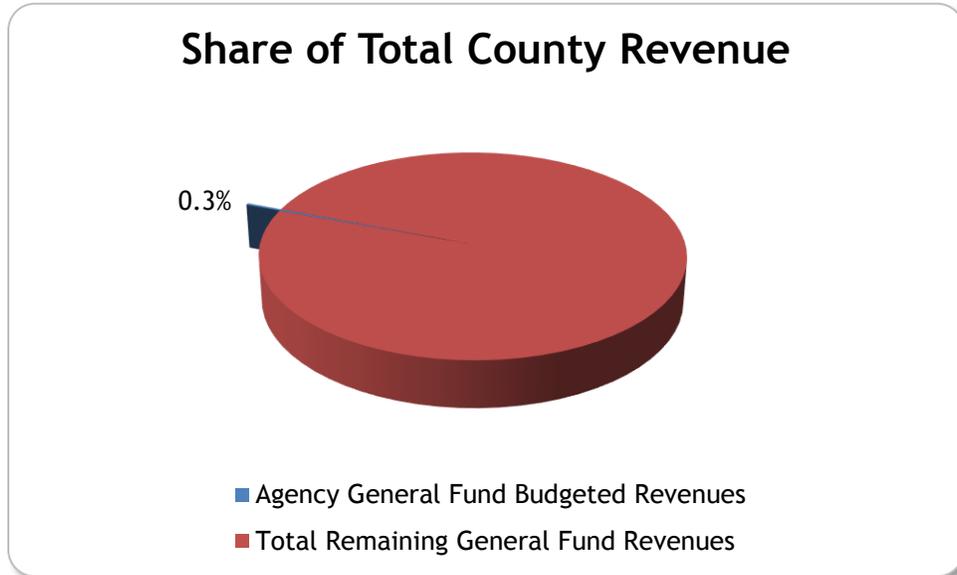
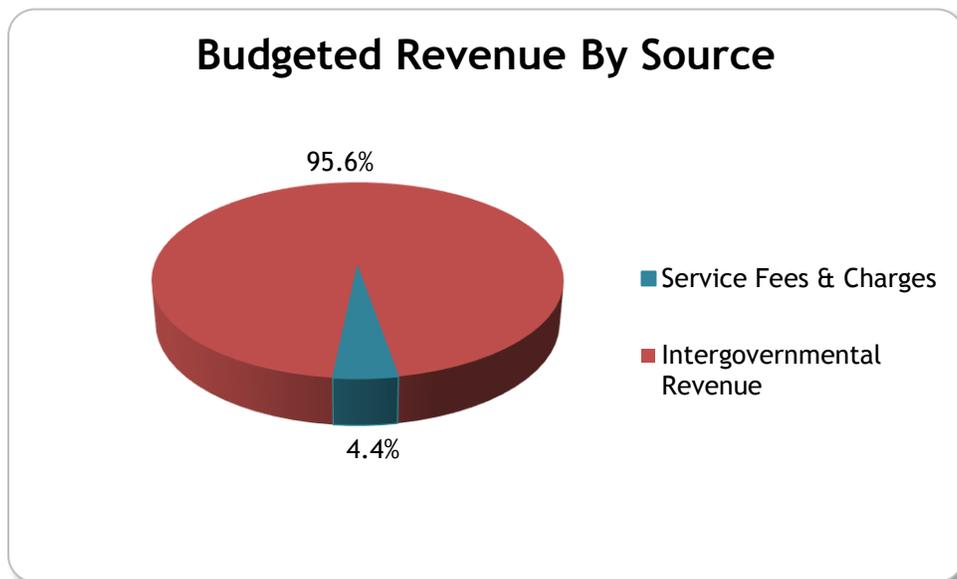


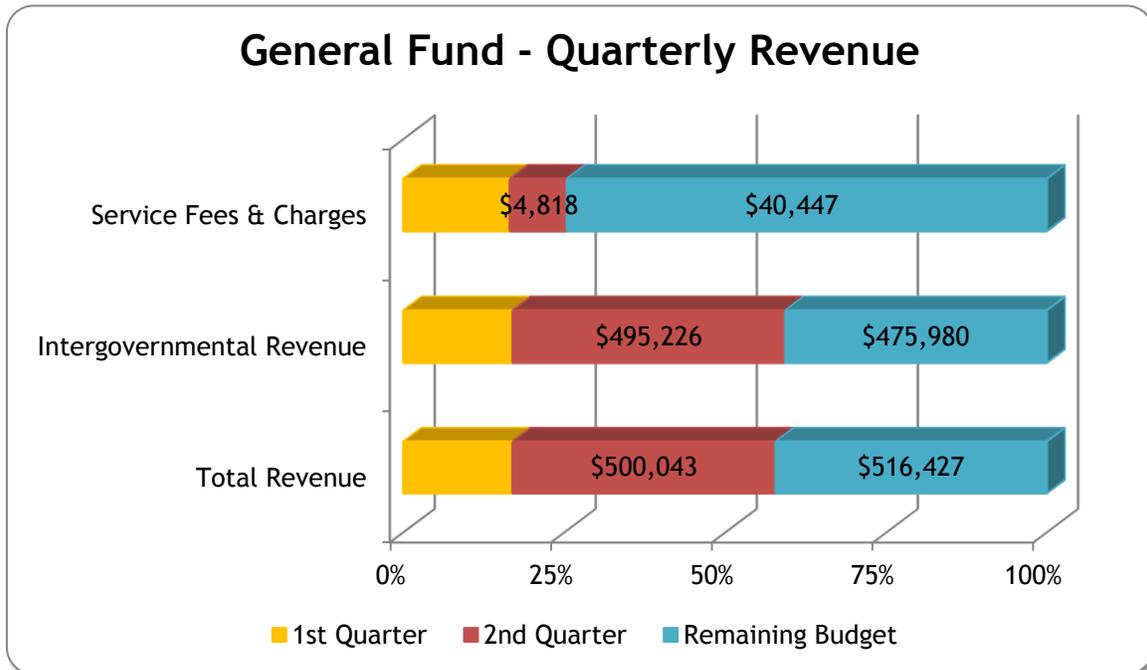
General Fund - Revenue Analysis



- The General Fund revenue for Common Pleas Court is estimated to be \$1,223,814 for 2016, which is 0.3% of the total budgeted revenue for the General Fund.



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



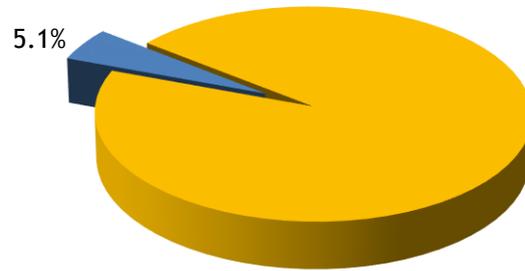
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$323,362	\$386,660	\$238,918	\$360,563	\$710,022	\$1,309,503
Current Year	\$207,343	\$500,043			\$707,386	\$1,223,814

\*Current year total represents revised budget.

- Second quarter revenue of **\$500,043** represents **40.9%** of the budgeted amount for the year. YTD revenue of **\$707,386** represents **57.8%** of the budgeted amount for the year.
- Service Fees & Charges include the funding received from the Ohio Department of Mental Health and Addition Services and the County ADAMH Board in support of the Drug Court. Only \$4,818 or 8.9% was received in the 2<sup>nd</sup> 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 2<sup>nd</sup> quarter, \$441,034 or 39.2% of the budgeted amount has been received. To-date, \$639,414 or 56.9% of the budget has been collected compared to the \$620,113 collected in the prior year. The variance in revenue from the prior year is primarily due to the State Public Defender's Office reducing their backlog of reimbursements during the 2<sup>nd</sup> quarter.

General Fund - Expenditure Analysis

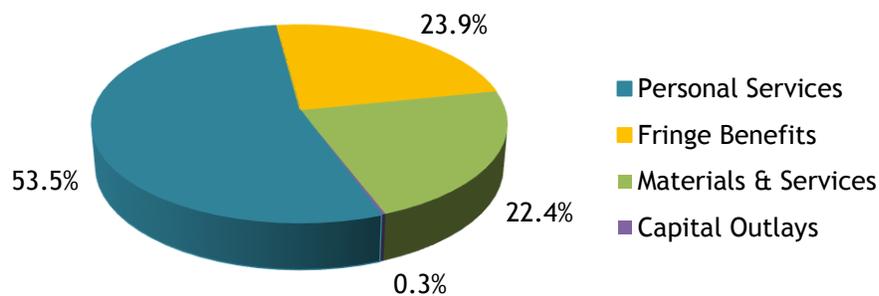
### Share of Total County Expenditures



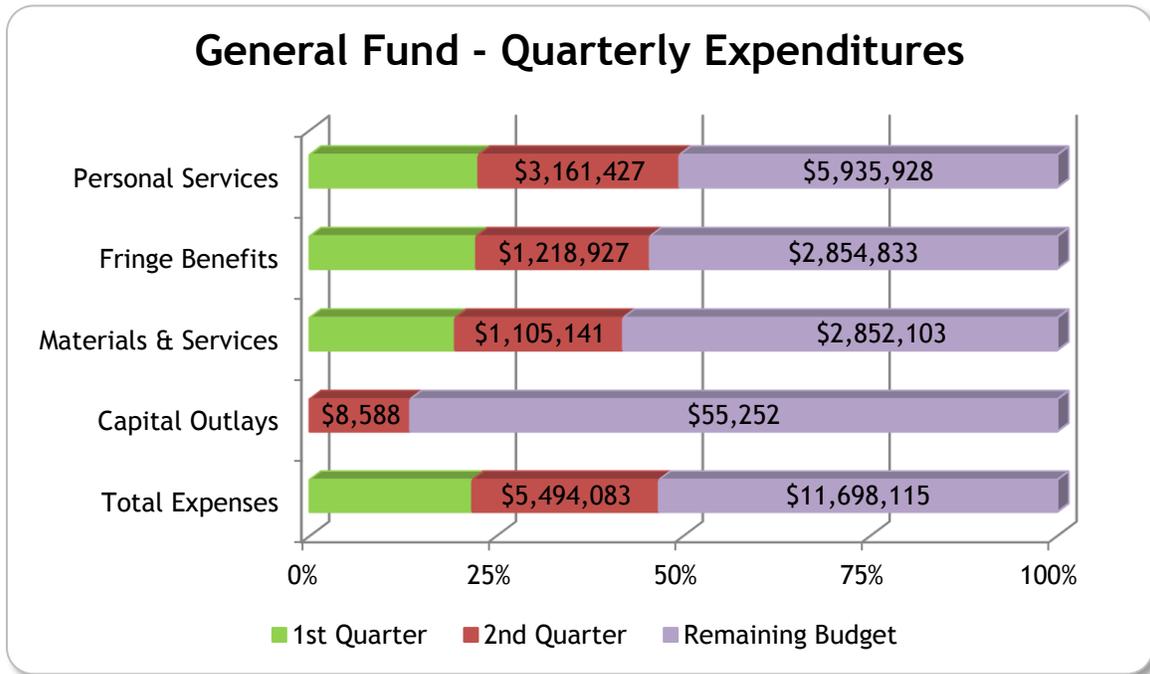
- Agency General Fund Budgeted Expenses
- Total Remaining General Fund Budget

- The General Fund expenditures for the Common Pleas Court are estimated to be **\$21,973,003** for 2016, which is 5.1% of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type



- Personal Services
- Fringe Benefits
- Materials & Services
- Capital Outlays



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	\$4,594,094	\$5,404,475	\$5,076,737	\$5,703,354	\$9,998,569	\$20,778,660
Current Year	\$4,780,805	\$5,494,083			\$10,274,888	\$21,973,003

\*Current year total represents revised budget.

- Second quarter expenditures of **\$5,494,083** represent **25.0%** of the budgeted amount for the year. YTD expenditures of **\$10,274,888** represent **46.8%** of the budgeted amount for the year.
- Materials & Services expenditures were \$1,105,141 or 22.5% of the budgeted amount during the 2<sup>nd</sup> quarter. A major expenditure within Materials & Services is appointed counsel legal fees, in which \$632,681 or 24.0% was spent during the 2<sup>nd</sup> quarter. For the year, a total of \$1,205,430 has been expended, which is \$40,976 or 3.5% more than the \$1,164,454 expended during 2015.
- Budgeted within Capital Outlays is an allocation for office and data processing equipment. These expenditures are expected to occur during the 3<sup>rd</sup> quarter.

### General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$2,712,342	\$2,656,127	97.9%
2 <sup>nd</sup> Quarter	\$3,164,399	\$3,161,427	99.9%
3 <sup>rd</sup> Quarter	\$3,164,399		
4 <sup>th</sup> Quarter	\$2,712,342		
<b>Total</b>	<b>\$11,753,482</b>	<b>\$5,817,554</b>	<b>49.5%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1<sup>st</sup> or 2<sup>nd</sup> quarters.

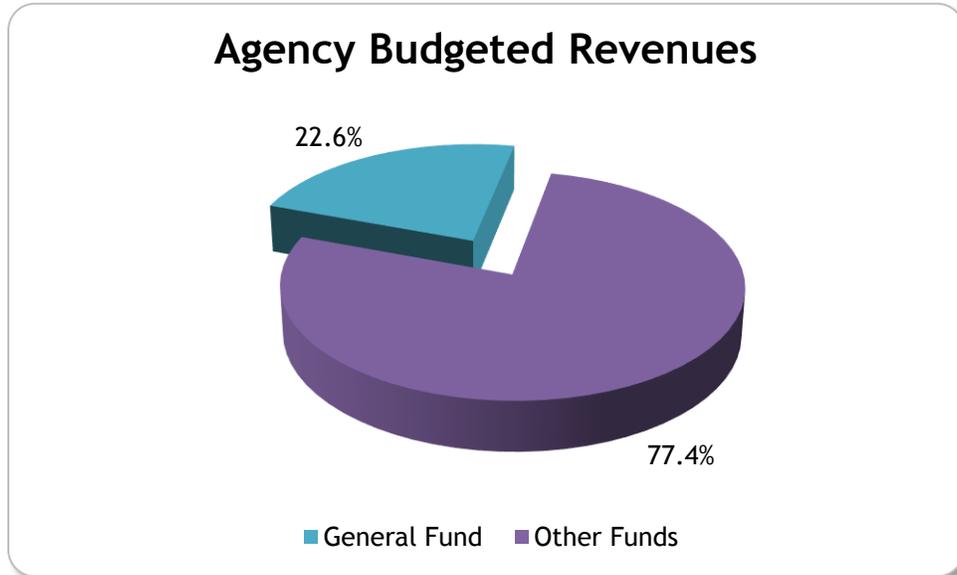
### General Fund - Budget Corrective Items - Approved

- 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 Common Pleas Court was \$293,230.
- Resolution No. 0368-16 authorized General Fund supplemental appropriations in the amount of \$44,928 for the award of an Ohio Courts Technology Initiative Grant from the Ohio Supreme Court. The resolution also increased revenue by the same amount.

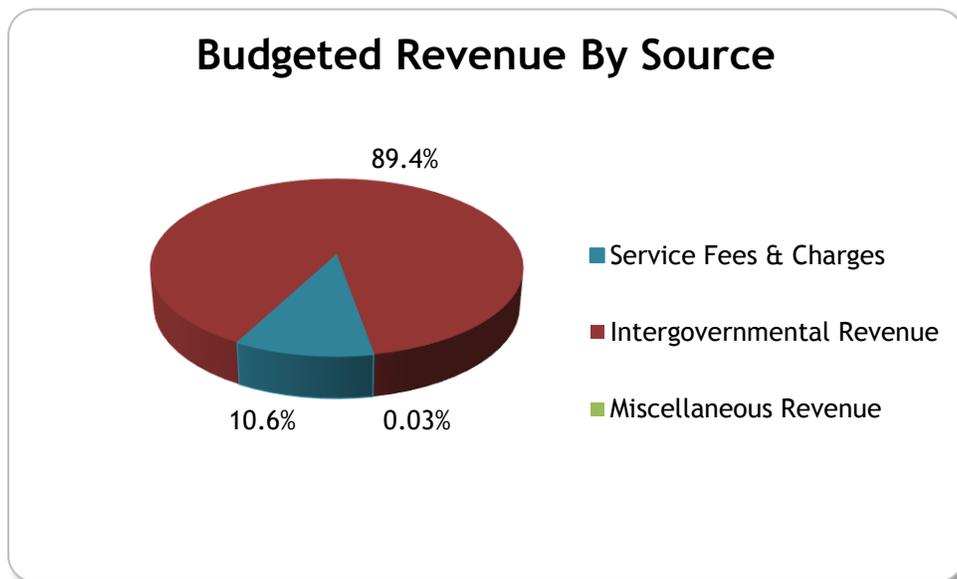
### General Fund - Budget Corrective Items - Pending

- A resolution will be approved in the 3<sup>rd</sup> quarter (Resolution No. 492-16 on July 5) authorizing a transfer of appropriations in the amount of \$33,352 from the Commissioners' Contingency for the addition of one full-time Business Analyst position to support Court operations that was originally deferred during the 2016 budget process pending further review and submission of additional justification.

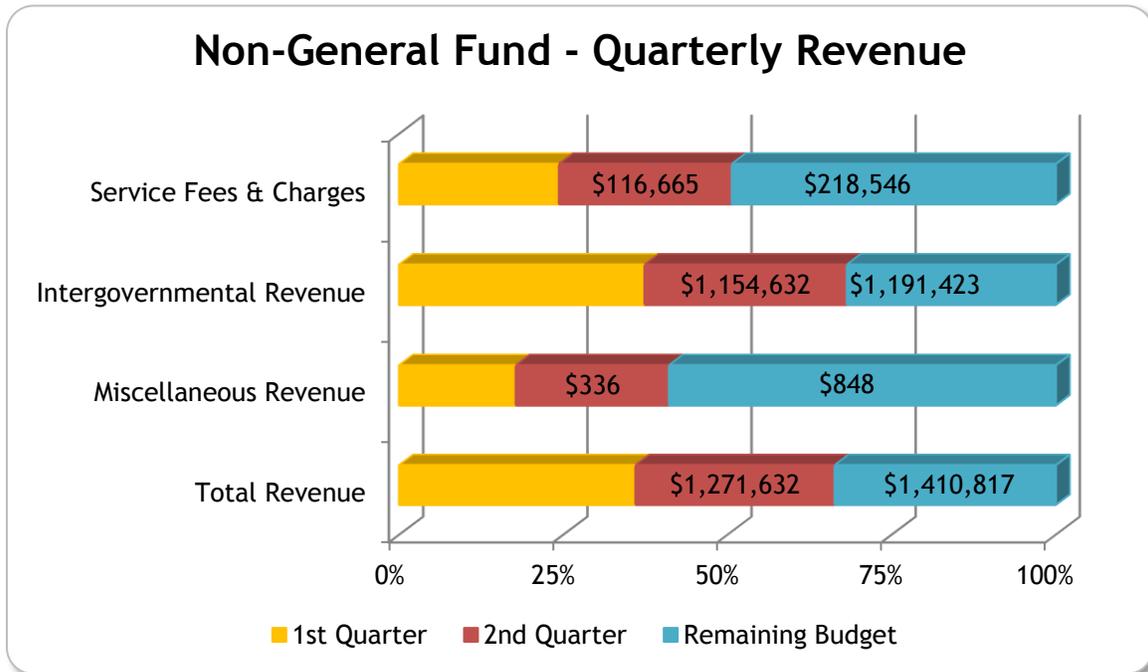
Non-General Fund - Revenue Analysis



- The non-general fund revenue for Common Pleas Court is estimated to be **\$4,190,914** for 2016, which is **77.4%** of the total budgeted revenue for the Common Pleas Court.



- The main sources of non-general fund revenue for 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).

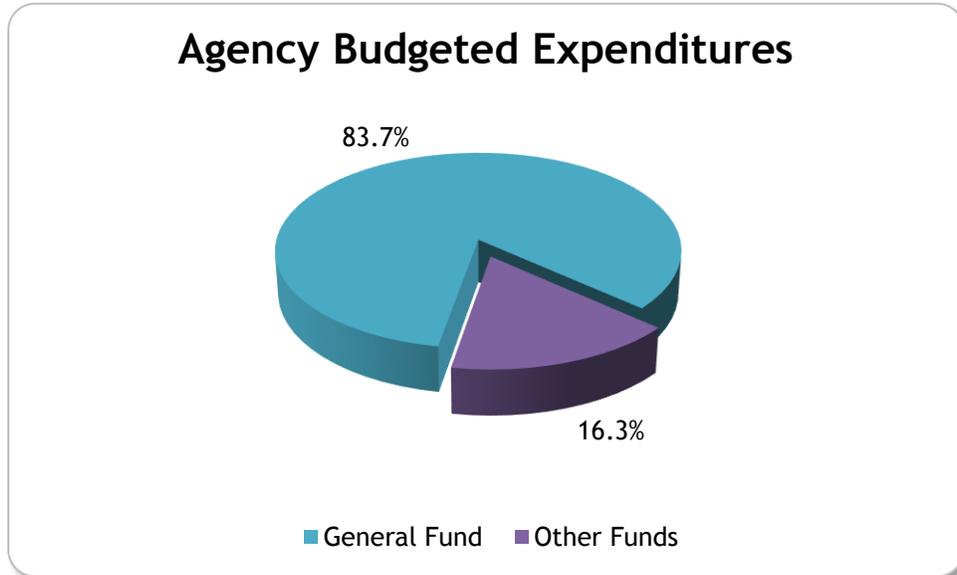


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$849,968	\$1,058,136	\$1,123,080	\$1,113,602	\$1,908,104	\$4,144,786
Current Year	\$1,508,465	\$1,271,632			\$2,780,097	\$4,190,914

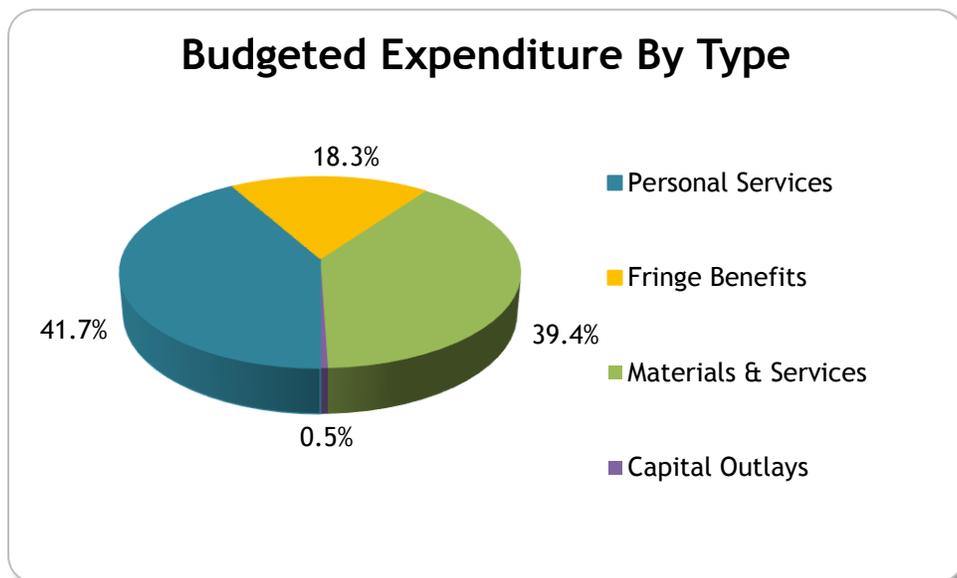
*\*Current year total represents revised budget.*

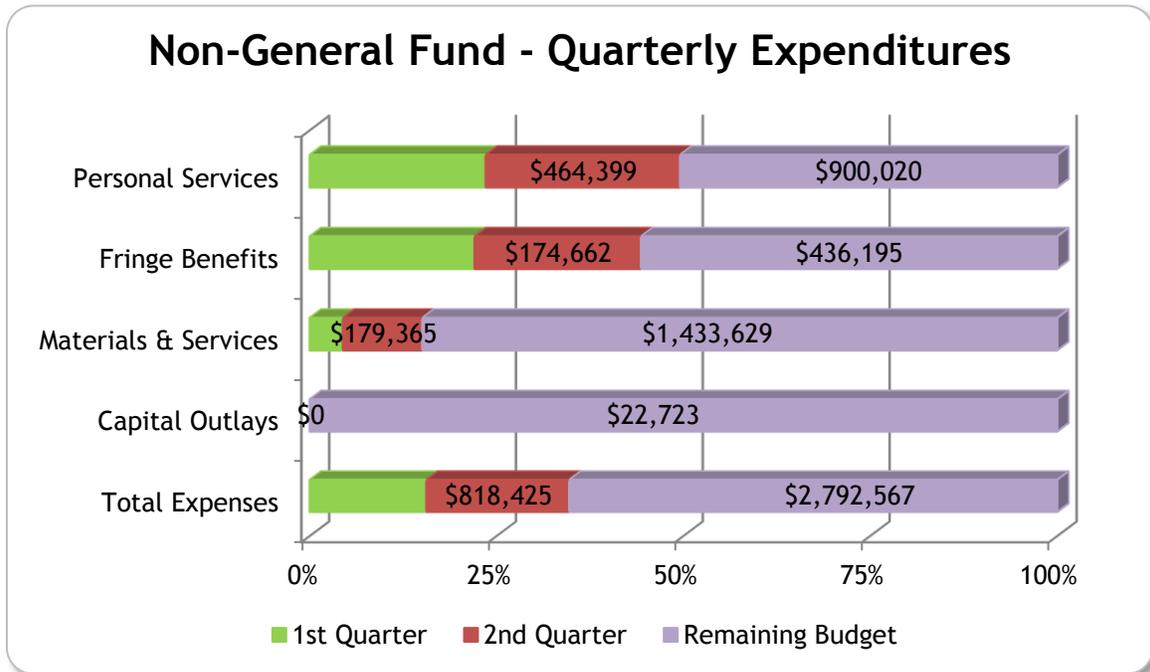
- Second quarter revenue of **\$1,271,632** represents **30.3%** of the budgeted amount for the year. YTD revenue of **\$2,780,097** represents **66.3%** of the budgeted amount for the year.
- Service Fees & Charges include court filing fees (computerization fees), home incarceration fees charged daily to non-indigent participants, and probation fees charged to each probationer. As of the 2<sup>nd</sup> quarter, \$116,665 or 26.3% of the budgeted amount has been collected for the above fees. To date, a total of \$224,522 or 50.7% has been received, which is \$1,098 or 0.5% less than the \$225,621 received in 2015.
- Intergovernmental Revenue includes grant funds from the Ohio Department of Rehabilitation and Corrections (ODRC) for diversion programs and treatment services. As of the 2<sup>nd</sup> quarter, \$1,154,632 or 30.8% of the budgeted amount has been received. For the year, a total of \$2,554,983 or 68.2% has been received, which is \$875,684 or 51.8% greater than the \$1,683,299 received in 2015 due to receiving more grant funding.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Common Pleas Court are estimated to be **\$4,279,392** for 2016, which is **16.3%** 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	\$738,901	\$766,074	\$801,415	\$823,434	\$1,504,975	\$3,129,824
Current Year	\$668,399	\$818,425			\$1,486,825	\$4,279,392

\*Current year total represents revised budget.

- Second quarter expenditures of **\$818,425** represent **19.1%** of the budgeted amount for the year. YTD expenditures of **\$1,486,824** represent **34.7%** of the budgeted amount for the year.
- Materials and Services are expended on an as needed basis, expenditures during the 2<sup>nd</sup> quarter were \$179,365 or 15.1% of the budgeted amount.
- Capital Outlays includes appropriations for the purchase of copiers. These expenditures are expected to occur during the 3<sup>rd</sup> quarter.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$411,859	\$420,302	102.1%
2 <sup>nd</sup> Quarter	\$480,502	\$464,399	96.6%
3 <sup>rd</sup> Quarter	\$480,502		
4 <sup>th</sup> Quarter	\$411,859		
<b>Total</b>	<b>\$1,784,721</b>	<b>\$884,701</b>	<b>49.6%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Service expenditures during the 1<sup>st</sup> quarter is related to termination payouts (\$17,750). There were no significant variances in Personal Service expenditures during the 2<sup>nd</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 Common Pleas Court were:
  - \$252 in the Probation Services Fund (Fund 2063)
  - \$2,825 in the Justice Reinvestment Fund (Fund 2140).
- Resolution No. 0369-16 authorized a non-general fund supplemental appropriation in the amount of \$10,111, to the Jail Diversion Fund (Fund 2094) and transfers of appropriations to the following:
  - \$7,521 in the Community Corrections Fund (Fund 2023)
  - \$19,011 in the Jail Diversion Fund (Fund 2094).
  - \$15,202 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.