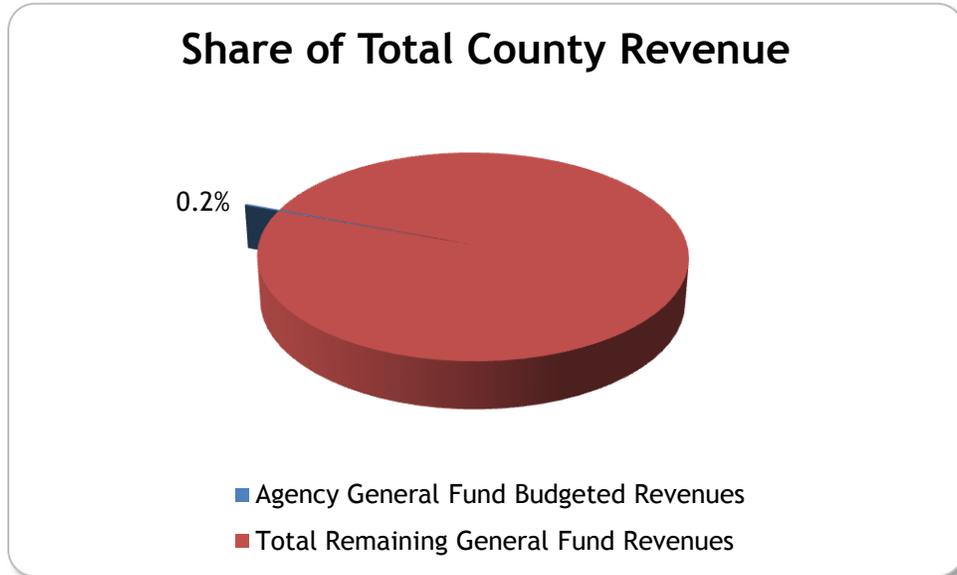
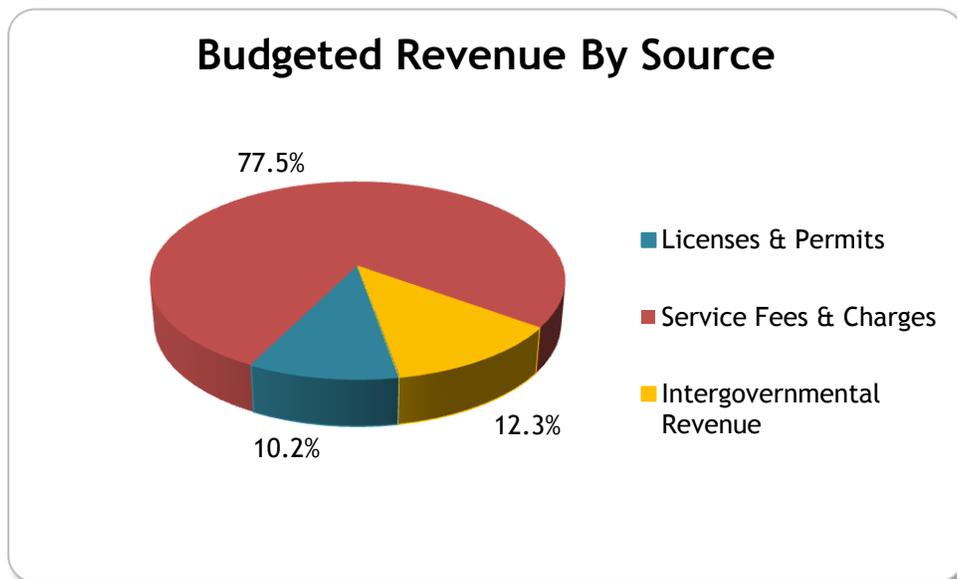


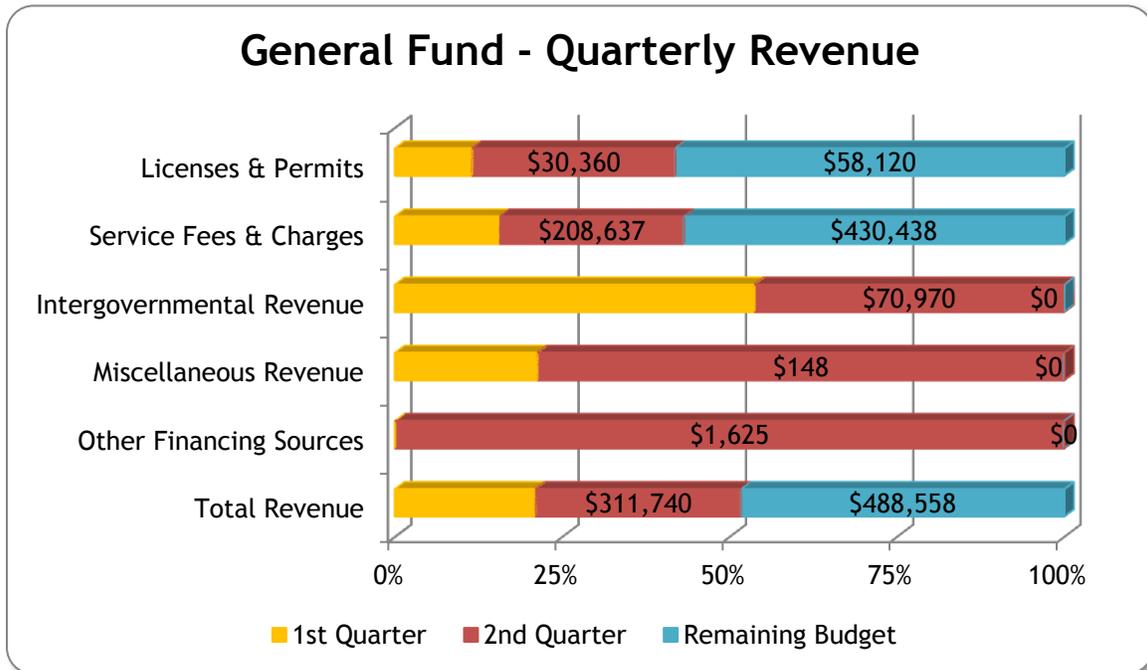
General Fund - Revenue Analysis



- 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)).

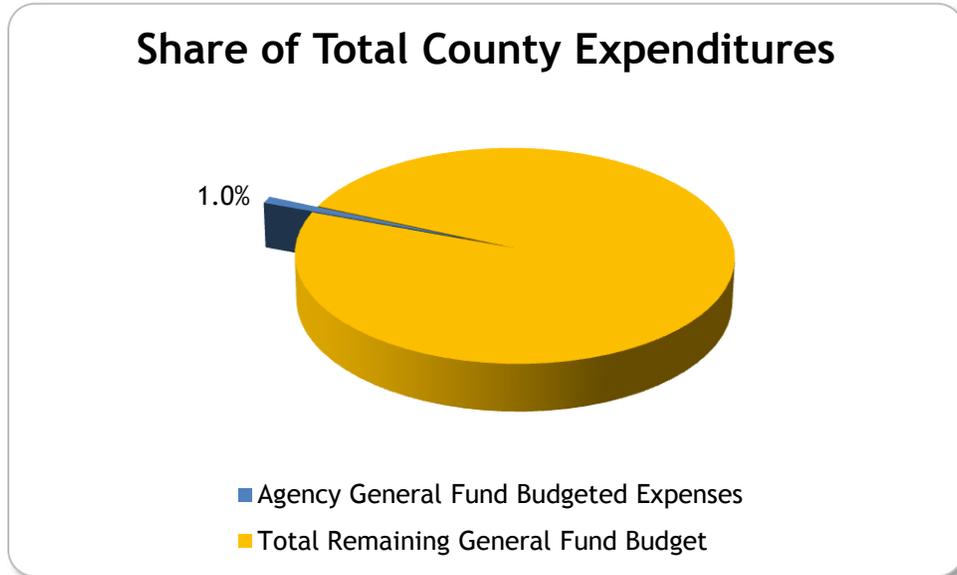


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$350,751	\$277,079	\$237,686	\$448,630	\$627,830	\$1,314,146
Current Year	\$212,279	\$311,740			\$524,019	\$977,500

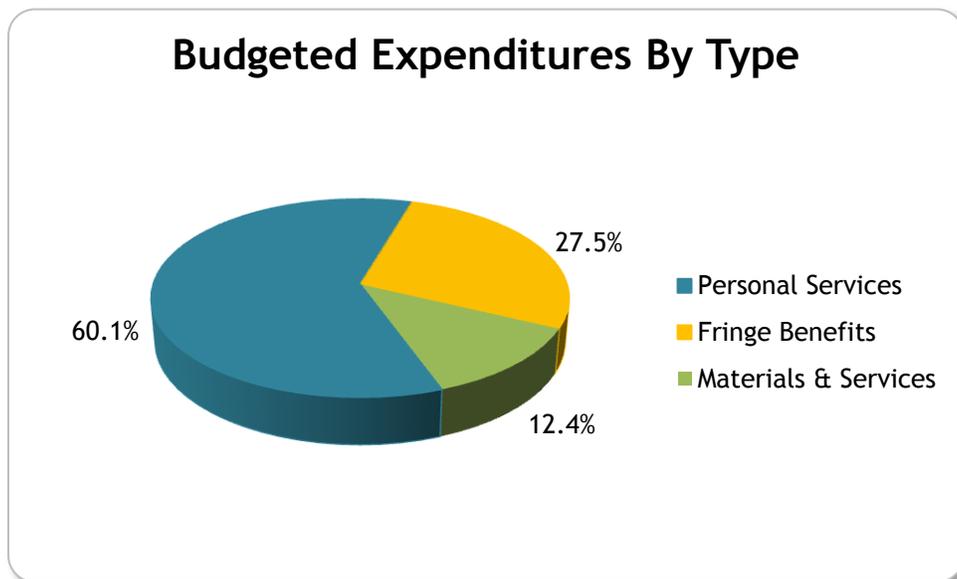
*Current year total represents revised budget.

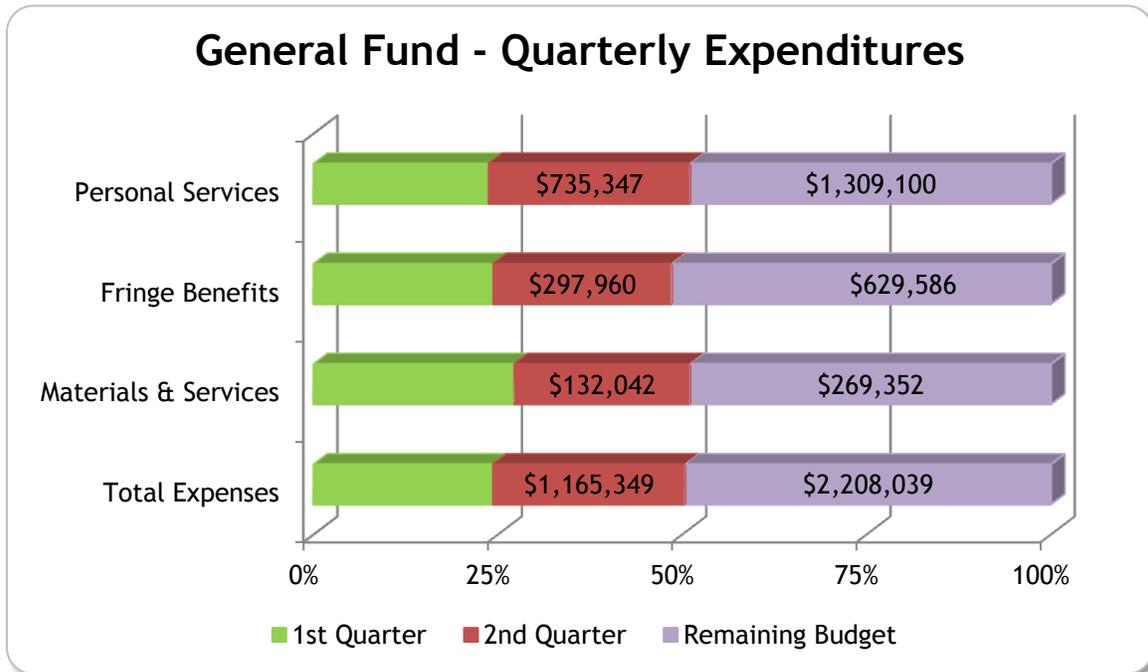
- Second quarter revenue of **\$311,740** represents **31.9%** of the budgeted amount for the year. YTD revenue of **\$524,019** represents **53.6%** of the budgeted amount for the year.
- Licenses and Permits revenue appears to be under budget through the 2nd quarter. Revenues are received throughout the year and are expected to align with the budget.
- Service Fees and Charges (General Fees) collected through the 2nd quarter were \$327,062, which represents 43.2% 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 \$153,265 through the 2nd quarter, which exceeds the 2016 budgeted amount. This amount is greater than the 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 **1.0%** of the total budgeted expenditures for the General Fund.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,005,035	\$1,151,260	\$969,259	\$1,175,039	\$2,156,295	\$4,300,593
Current Year	\$1,080,795	\$1,165,349			\$2,246,144	\$4,454,183

**Current year total represents revised budget.*

- Second quarter expenditures of **\$1,165,349** represent **26.2%** of the budgeted amount for the year. YTD expenditures of **\$2,246,144** represent **50.4%** of the budgeted amount for the year.
- Personal Services expenditures represent 51.1% of the budgeted amount for the year while Fringe Benefits represent 48.6%. This is an increase of \$102,251 and \$40,097, 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 50% benchmark established for the 1st and 2nd quarters. Court/Special Trial Expenses for indigent guardianships and mental commitment cases are at 53.2% 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 st Quarter	\$618,036	\$633,711	102.5%
2 nd Quarter	\$721,043	\$735,347	102.0%
3 rd Quarter	\$721,043		
4 th Quarter	\$618,036		
Total	\$2,678,158	\$1,369,058	51.1%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The 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.

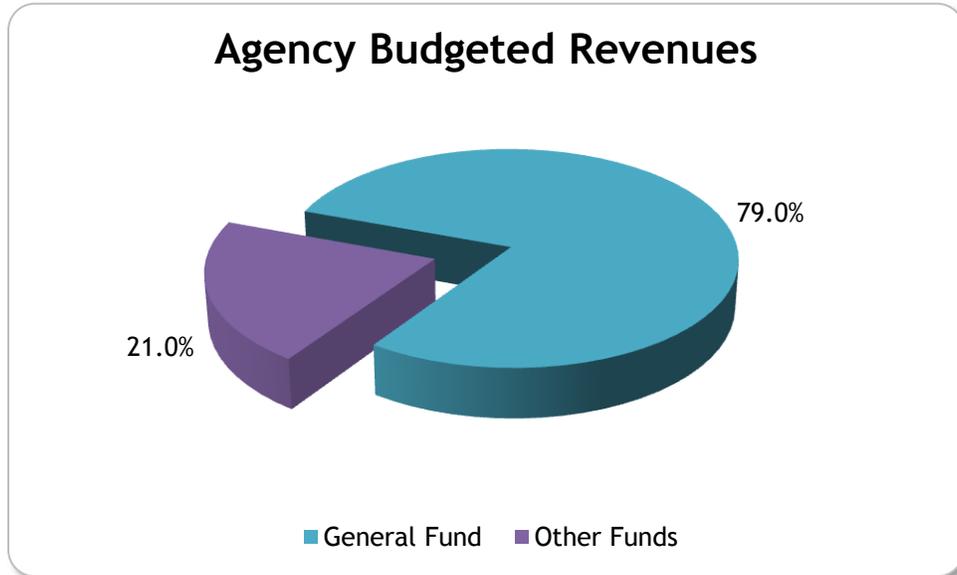
General Fund - Budget Corrective Items - Pending

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

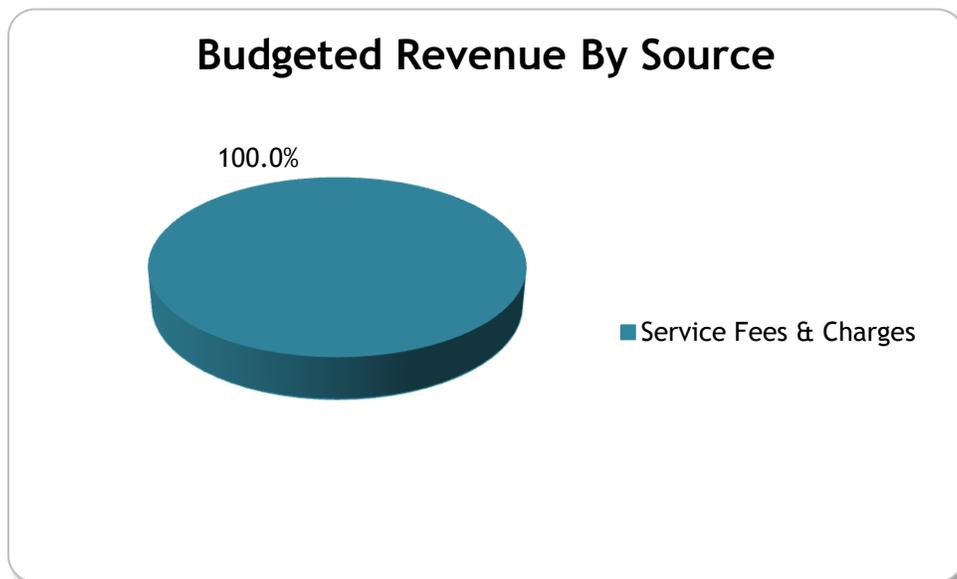
Additional Budget Analysis

- Substitute House Bill 50 was enacted in June 2016 and requires probate courts to furnish a guardianship guide, prepared either by the Attorney General with the approval of the Ohio Judicial Conference or by the Ohio Judicial Conference, to guardians.

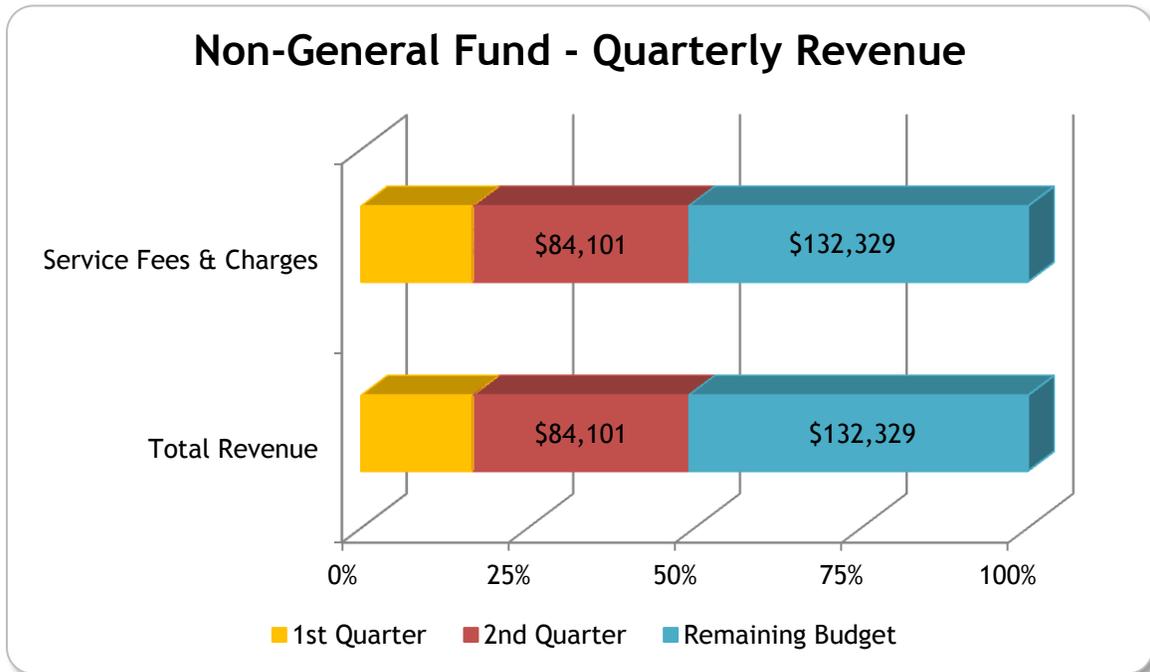
Non-General Fund - Revenue Analysis



- 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.

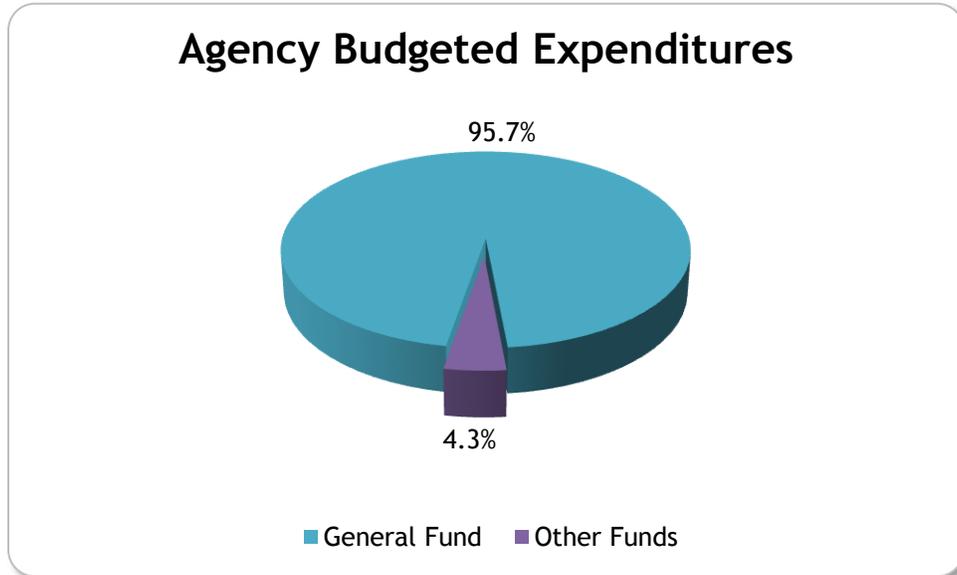


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$33,130	\$65,030	\$82,963	\$101,681	\$98,160	\$282,804
Current Year	\$43,570	\$84,101			\$127,671	\$260,000

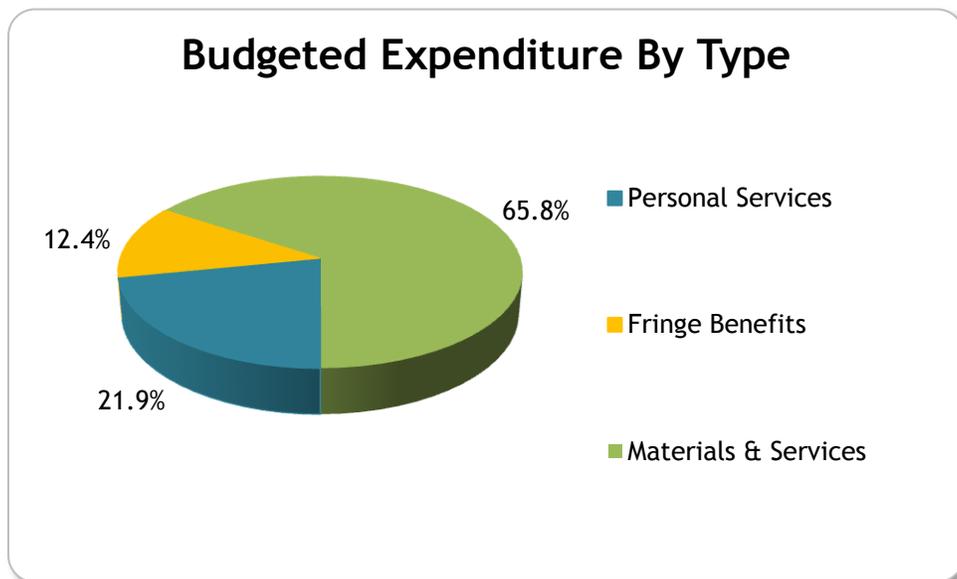
*Current year total represents revised budget.

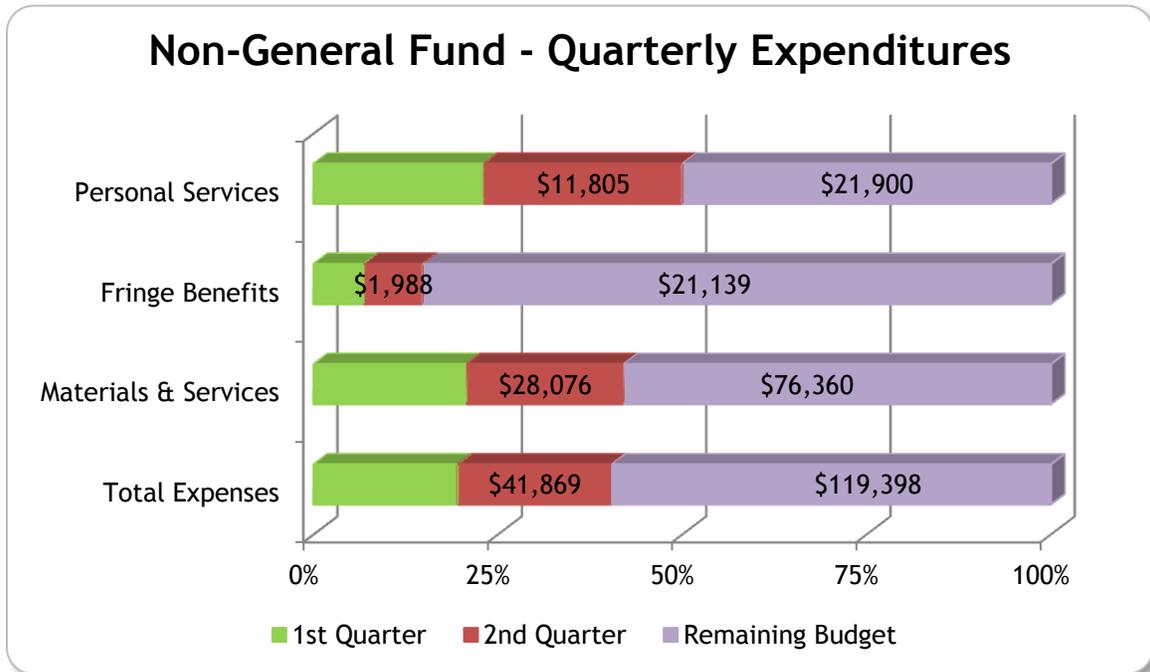
- Second quarter revenue of **\$84,101** represents **32.4%** of the budgeted amount for the year. YTD revenue of **\$127,671** represents **49.1%** of the budgeted amount for the year.
- Service Fees & Charges are 30.1% higher through the end of the 2nd quarter of 2016 when compared to 2015 due to the creation of the Probate Court Special Project Fund (Fund 2145) with the first deposits occurring in the 2nd 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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$19,941	\$43,748	\$16,684	\$35,828	\$63,689	\$116,201
Current Year	\$39,126	\$41,869			\$80,995	\$200,394

**Current year total represents revised budget.*

- Second quarter expenditures of **\$41,869** represent **20.9%** of the budgeted amount for the year. YTD expenditures of **\$80,995** represent **40.4%** of the budgeted amount for the year.
- Total expenditures through the 2nd quarter were \$80,995 in 2016, a 27.2% 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 3rd 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 14.8% 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 st Quarter	\$10,113	\$10,118	100.0%
2 nd Quarter	\$11,799	\$11,805	100.1%
3 rd Quarter	\$11,799		
4 th Quarter	\$10,113		
Total	\$43,823	\$21,923	50.0%

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

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.