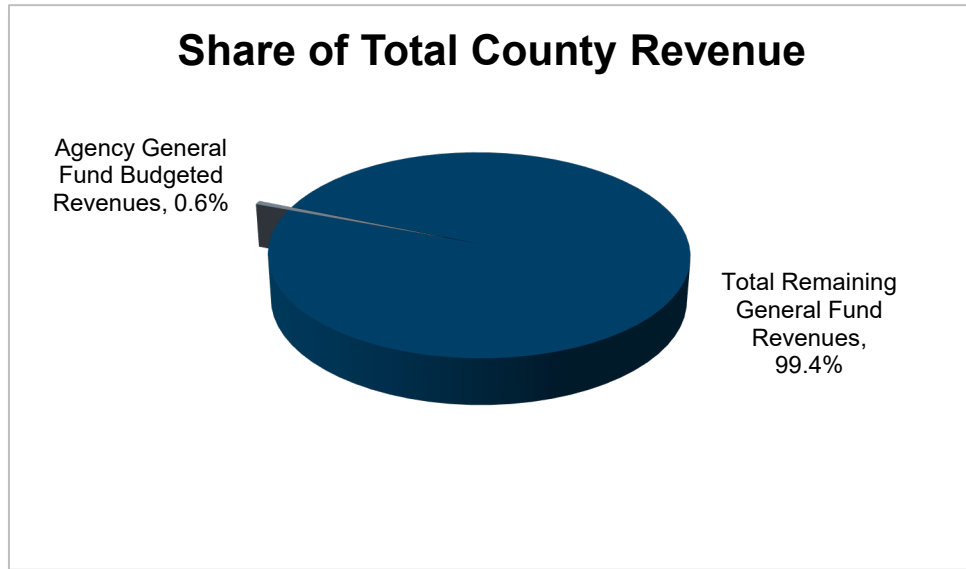
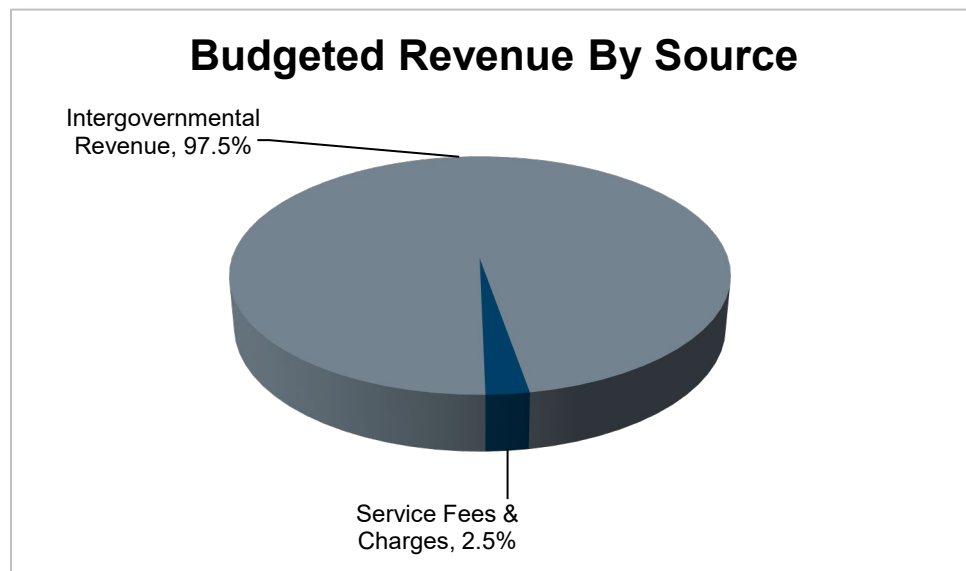


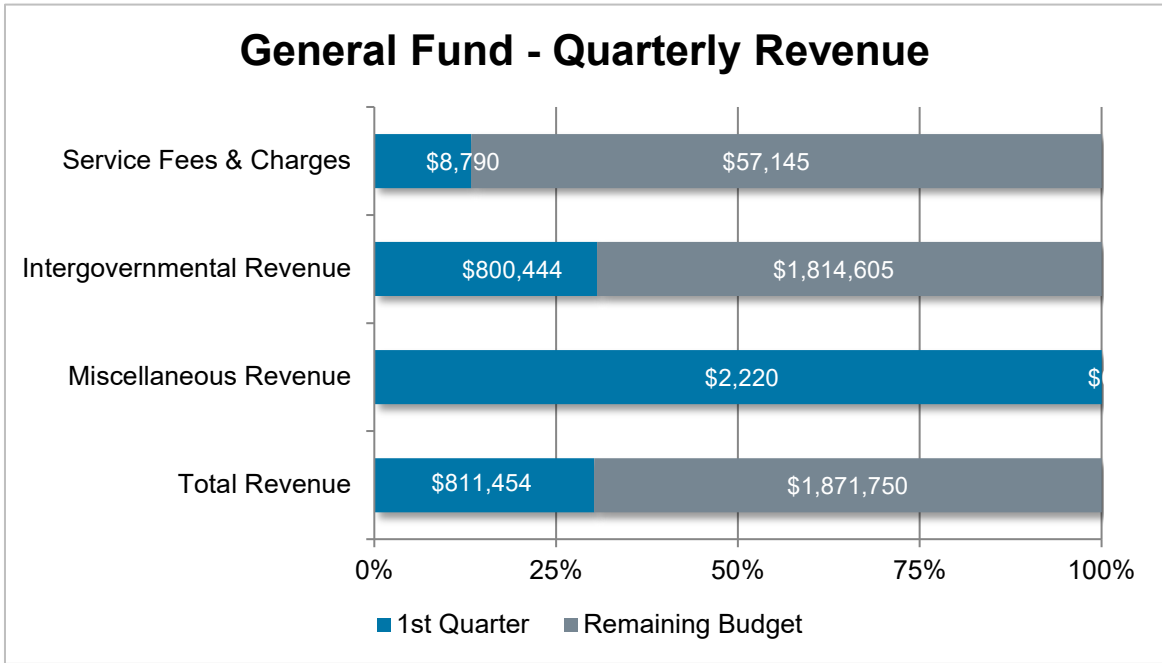
General Fund – Revenue Analysis



- The General Fund revenue for the Common Pleas Court is estimated to be **\$2,680,984** for 2021, which is **0.6%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Common Pleas Court are reimbursements from the State Public Defender’s Office for appointed counsel legal fees associated with indigent defense services and reimbursements from the Targeted Community Alternatives to Prison (TCAP) Fund.

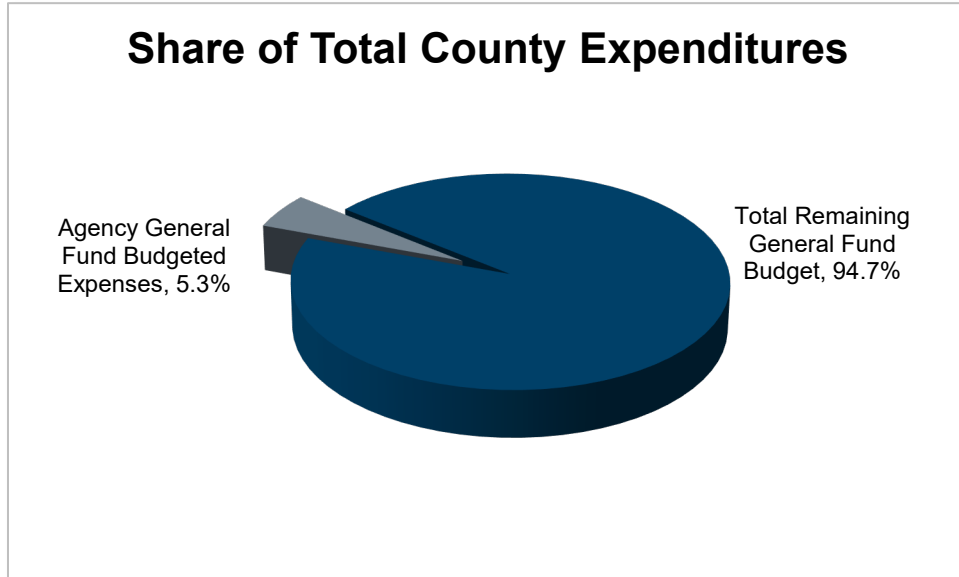


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$986,360	\$669,100	\$741,749	\$419,450	\$986,360	\$2,816,659
Current Year	\$811,454				\$811,454	\$2,680,984

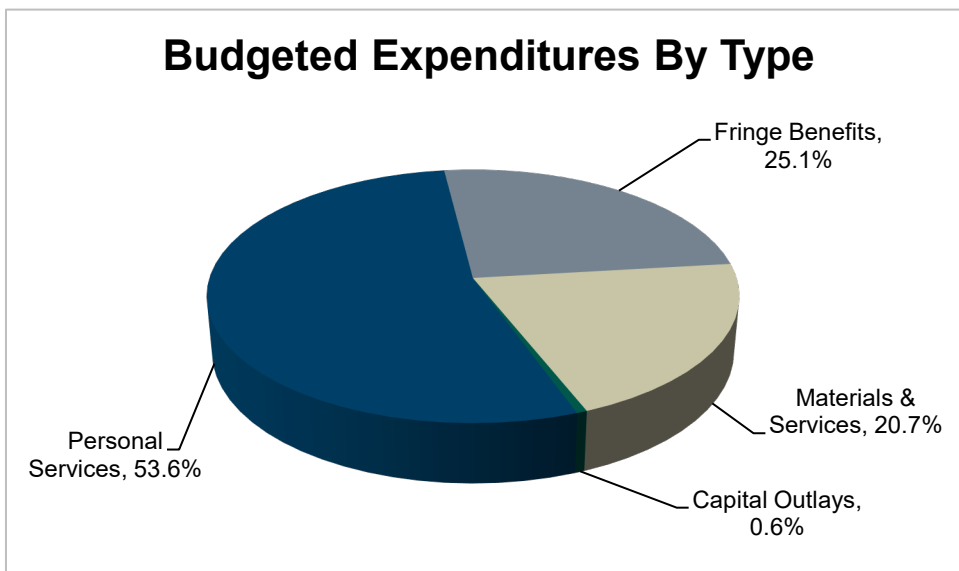
*Current year total represents revised budget.

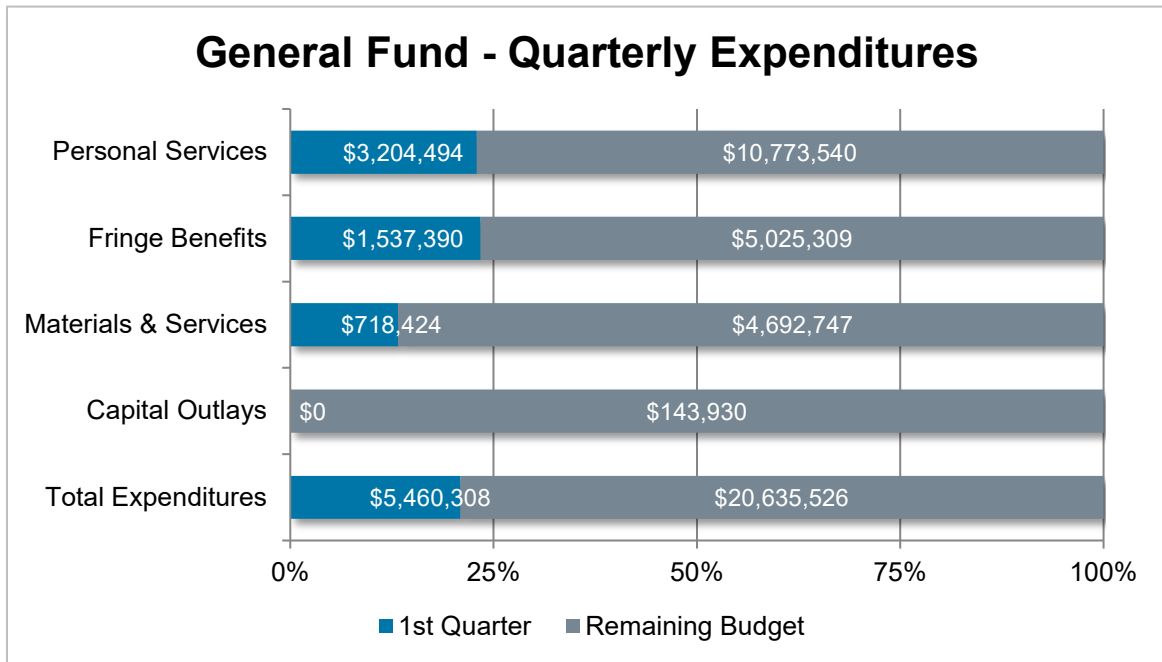
- First quarter revenue of **\$811,454** represents **30.3%** of the budgeted amount for the year.
- Service Fees & Charges include the funding received from the Ohio Department of Mental Health and Addition Services and the County ADAMH Board in support of the Drug Court. A total of \$8,790 or 13.3% of the budget was received in the 1st quarter as compared to \$37,137 in the prior year. The variance is due to the timing of these collections.
- Intergovernmental Revenue received in the 1st quarter was \$800,444 or 30.6% of the budgeted amount. This is a decrease of \$148,780 or 15.7% less than the prior year, which is primarily due to the timing of reimbursement from the State Public Defender’s Office and caseload fluctuations. Of the total amount collected, \$226,195 or 28.3% is related to reimbursement from the State Public Defender’s Office and \$574,249 or 71.7% is related to reimbursement from TCAP Fund.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Common Pleas Court are estimated to be **\$26,095,834** for 2021, which is **5.3%** 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	\$6,365,775	\$5,665,786	\$6,070,405	\$6,224,221	\$6,365,775	\$24,326,187
Current Year	\$5,460,308				\$5,460,308	\$26,095,834

*Current year total represents revised budget.

- First quarter expenditures of **\$5,460,308** represent **20.9%** of the budgeted amount for the year.
- Materials & Services expenditures were \$718,424 or 13.3% of the budgeted amount during the 1st quarter. A major expenditure within Materials & Services is appointed counsel legal fees, in which \$419,851 or 15.6% was spent during the 1st quarter. This is \$176,093 or 29.5% less than the \$595,944 spent during the 1st quarter of 2020.
- Budgeted within Capital Outlays is an allocation for office equipment and video arraignment equipment. The majority of these expenditures are expected to occur during the 2nd and 3rd quarter.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$3,225,700	\$3,204,494	99.3%
2 nd Quarter	\$3,225,700		
3 rd Quarter	\$3,763,317		
4 th Quarter	\$3,763,317		
Total	\$13,978,034	\$3,204,494	22.9%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$357,080	Transfer from Reserves	Non-Bargaining Increase

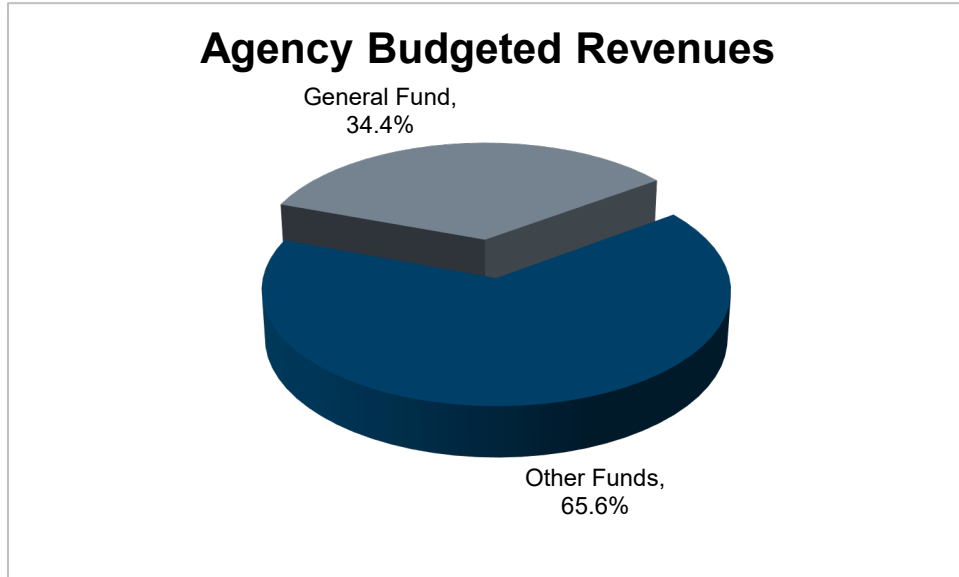
General Fund – Budget Corrective Items - Pending

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

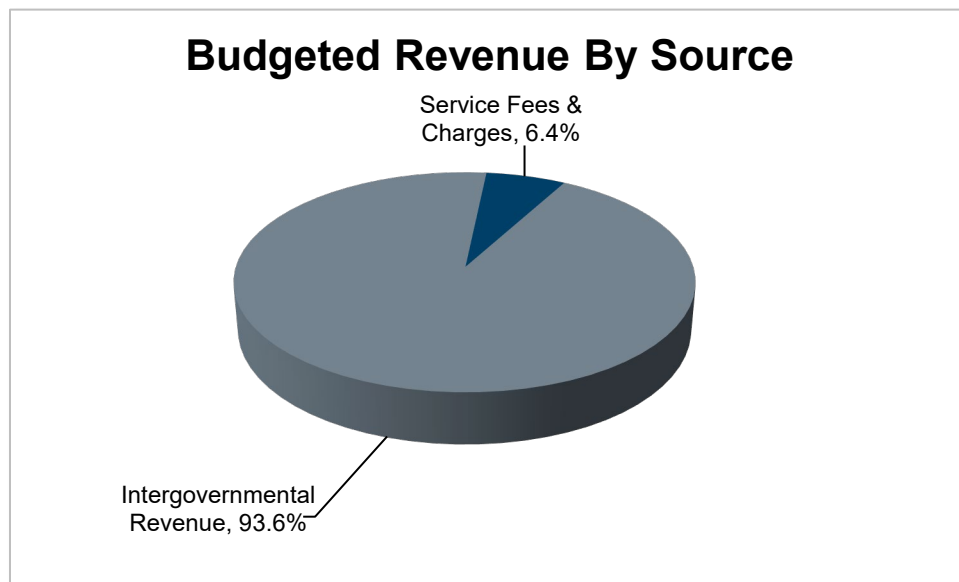
Additional Budget Analysis

- The State Public Defender’s Office notified counties during the 1st quarter of 2021 that the reimbursement rate for county indigent defense expenditures for the remainder of state fiscal year 2021 would be increased from 70% to 80%. The introduced version of the state biennial budget for fiscal years 2022-2023 (House Bill 110) includes a provision to increase the reimbursement rate for county indigent defense expenditures to approximately 94%.

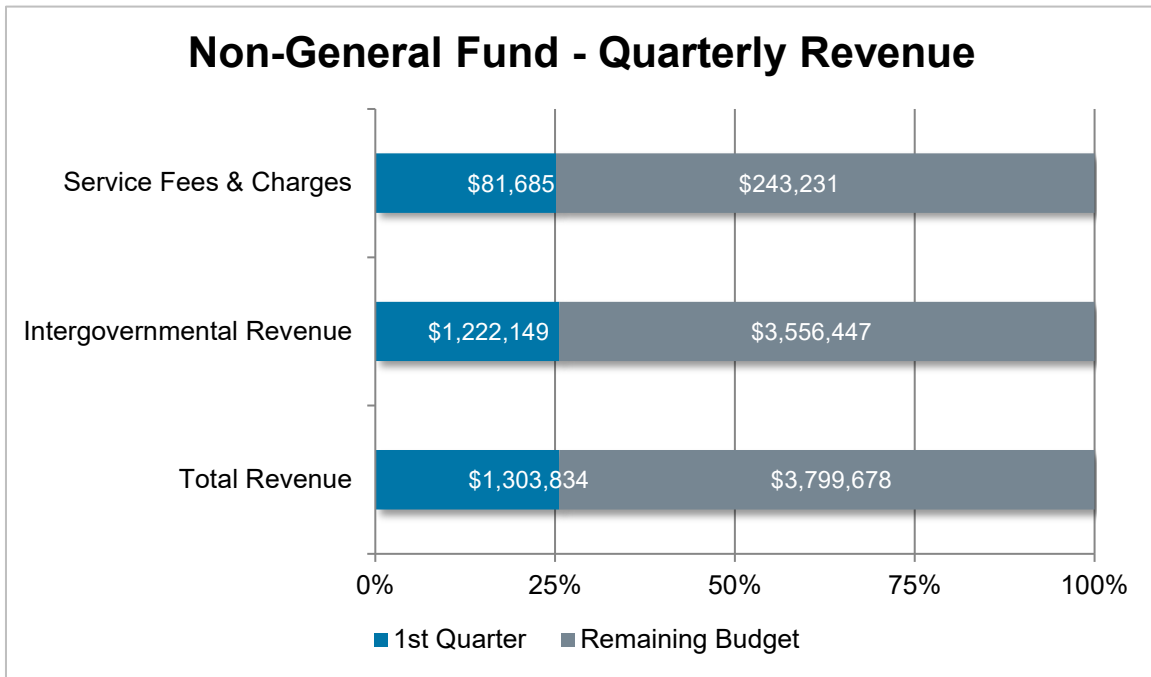
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Common Pleas Court is estimated to be **\$5,103,512** for 2021, which is **65.6%** of the total budgeted revenue for the Common Pleas Court.



- The main sources of non-general fund revenue for the Common Pleas Court are various grant awards from the Ohio Department of Rehabilitation and Corrections for the Community Corrections Felony Fund, Community Corrections Misdemeanor Fund, the Justice Reinvestment Fund, and the TCAP Fund.

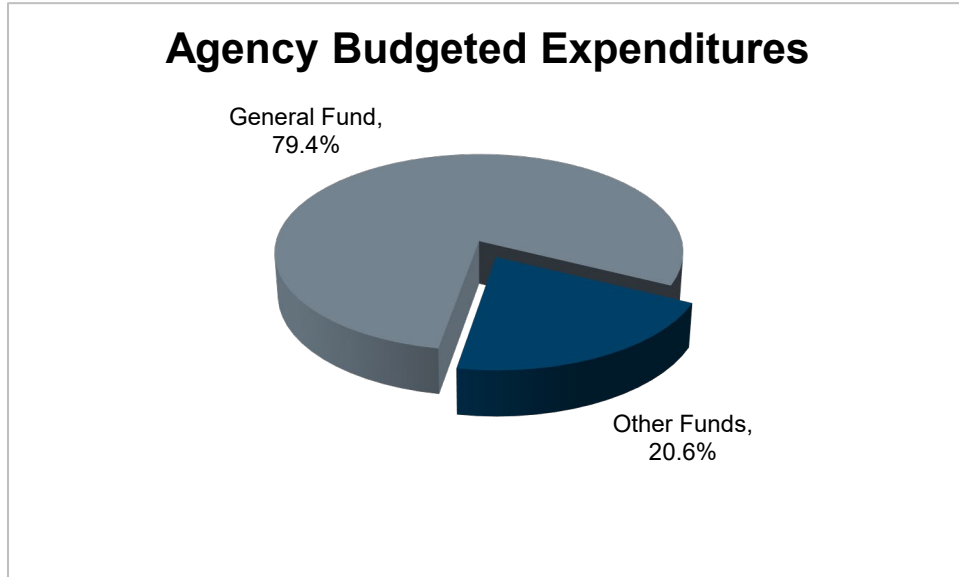


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,246,745	\$1,227,098	\$1,320,436	\$1,354,683	\$1,246,745	\$5,148,962
Current Year	\$1,303,834				\$1,303,834	\$5,103,512

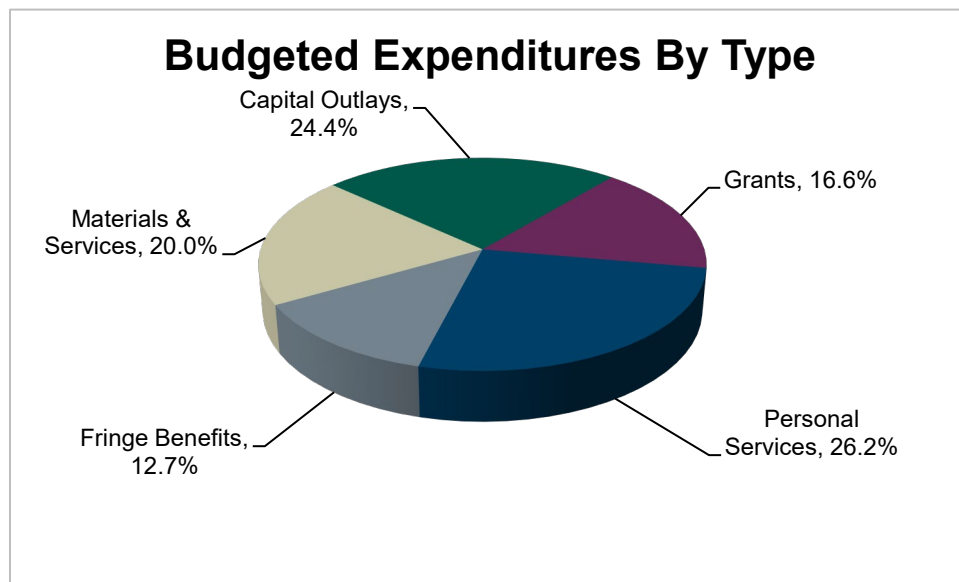
**Current year total represents revised budget.*

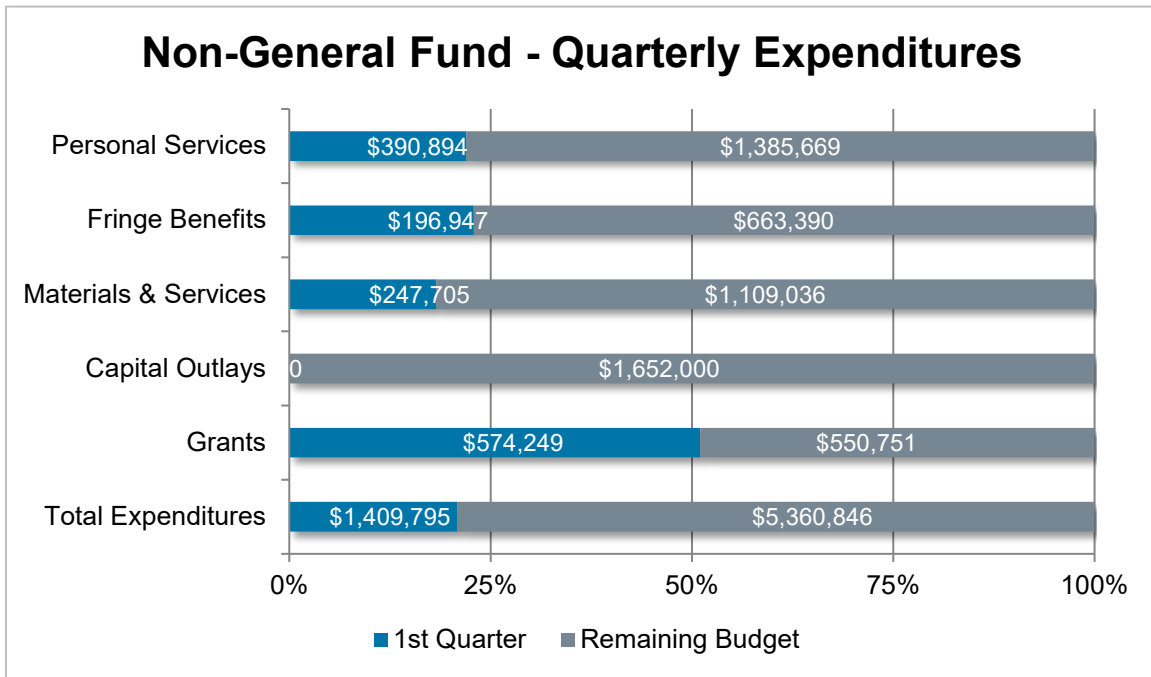
- First quarter revenue of **\$1,303,834** represents **25.6%** of the budgeted amount for the year.
- Service Fees & Charges include court filing fees (computerization fees), home incarceration fees charged daily to non-indigent participants, and probation fees charged to each probationer. As of the 1st quarter, \$81,685 or 25.1% of the budgeted amount has been collected for the above fees.
- Intergovernmental Revenue includes grant funds from the Ohio Department of Rehabilitation and Corrections (ODRC) for diversion programs and treatment services. As of the 1st quarter, \$1,222,149 of the budgeted amount has been received, as compared to \$1,159,649 received in the 1st quarter of 2020. The difference of \$62,500 is due to the timing of collection and is also the reason for the variance between prior and current year revenue.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Common Pleas Court are estimated to be **\$6,770,641** for 2021, which is **20.6%** 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	\$1,403,899	\$861,055	\$1,338,810	\$1,153,386	\$1,403,899	\$4,757,150
Current Year	\$1,409,795				\$1,409,795	\$6,770,641

**Current year total represents revised budget.*

- First quarter expenditures of **\$1,409,795** represent **20.8%** of the budgeted amount for the year.
- Materials & Services are expended on an as needed basis. Expenditures during the 1st quarter were \$247,705 or 18.3% of the budgeted amount, as compared to \$211,102 in 2020.
- Within Capital Outlays is an allocation for an upgrade of the AV equipment in the media room and (12) courtrooms in the Common Pleas Capital Fund.
- Grants expenditures were \$574,249 or 51.0% of the budgeted amount during the 1st quarter and are related to the payments from the TCAP Fund to reimburse the General Fund for the costs associated with the Risk Reduction Officers.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$409,976	\$390,894	95.3%
2 nd Quarter	\$409,976		
3 rd Quarter	\$478,305		
4 th Quarter	\$478,305		
Total	\$1,776,563	\$390,894	22.0%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

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.