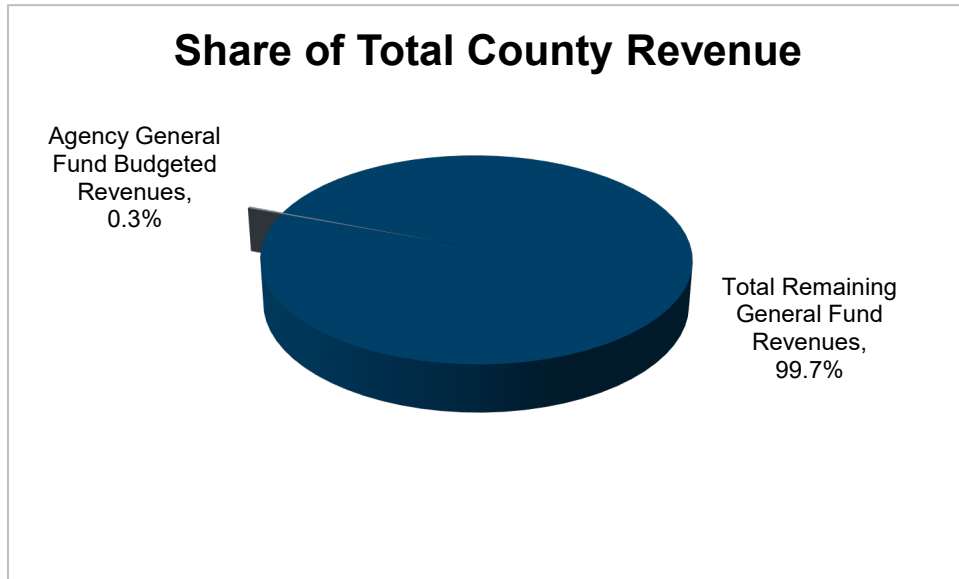
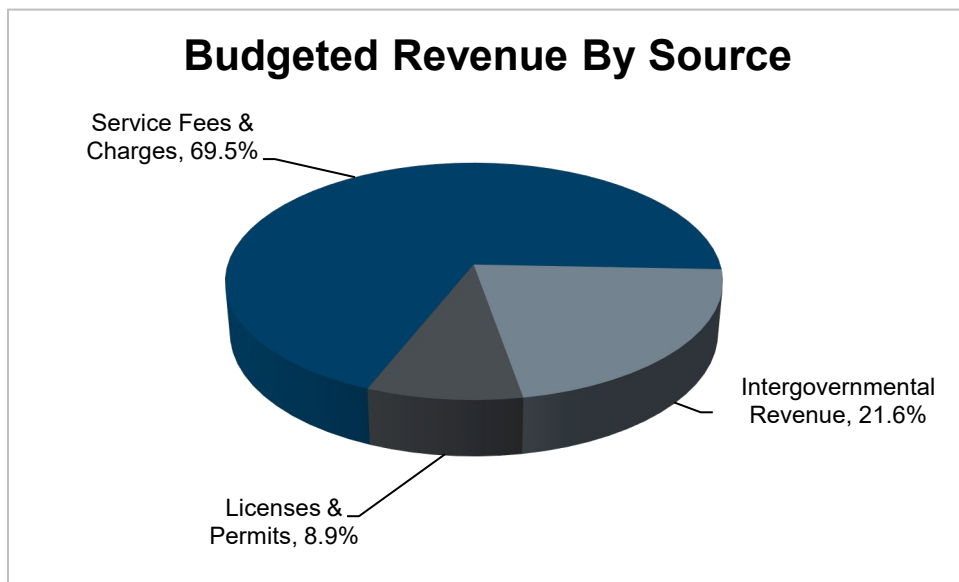


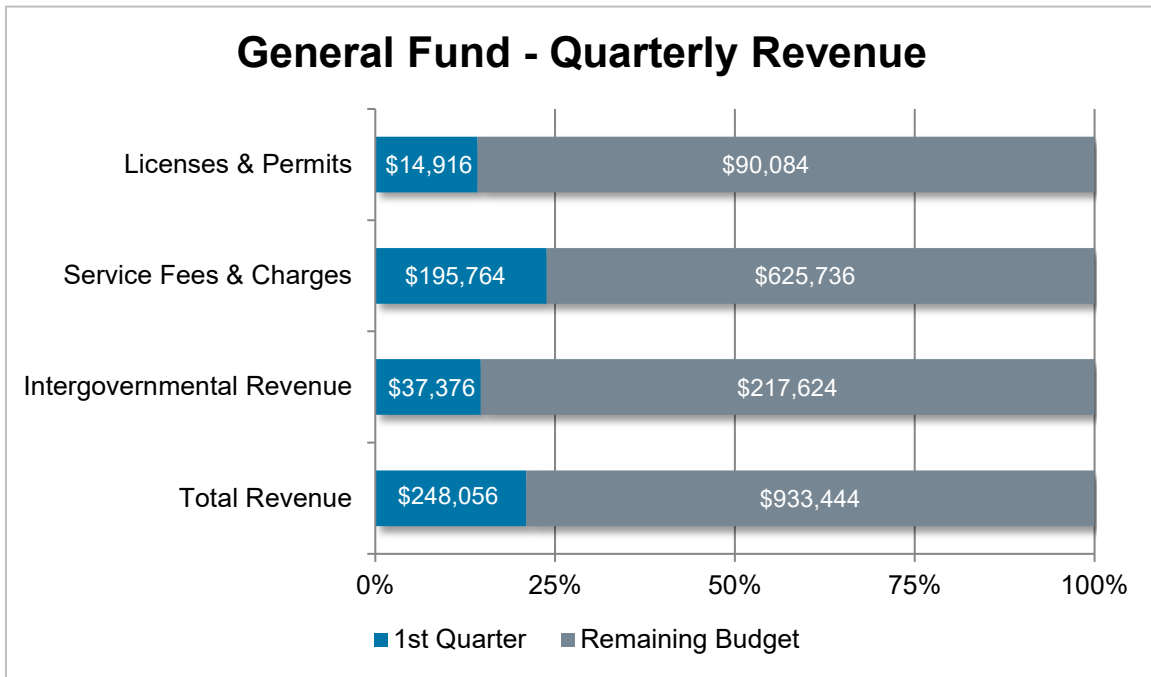
General Fund – Revenue Analysis



- The General Fund revenue for the Probate Court is estimated to be **\$1,181,500** for 2021, which is **0.3%** 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 section 2101.16 of the Revised Code and state reimbursement for mental health hearings. Section 5122.43 of the Revised Code 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).

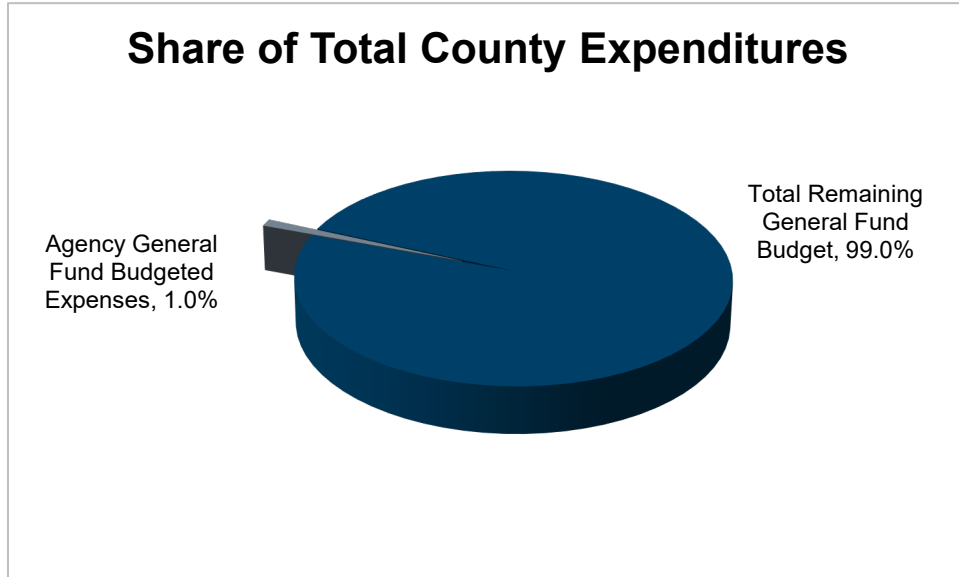


| Actuals      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD       | Total*      |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------|-------------|
| Prior Year   | \$491,514               | \$187,951               | \$213,092               | \$239,998               | \$491,514 | \$1,132,555 |
| Current Year | \$248,056               |                         |                         |                         | \$248,056 | \$1,181,500 |

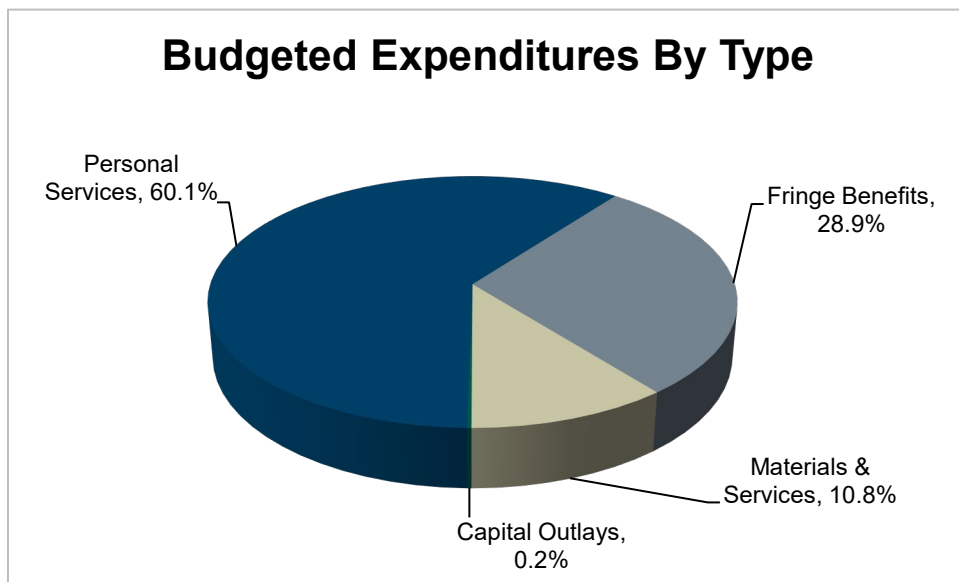
*\*Current year total represents revised budget.*

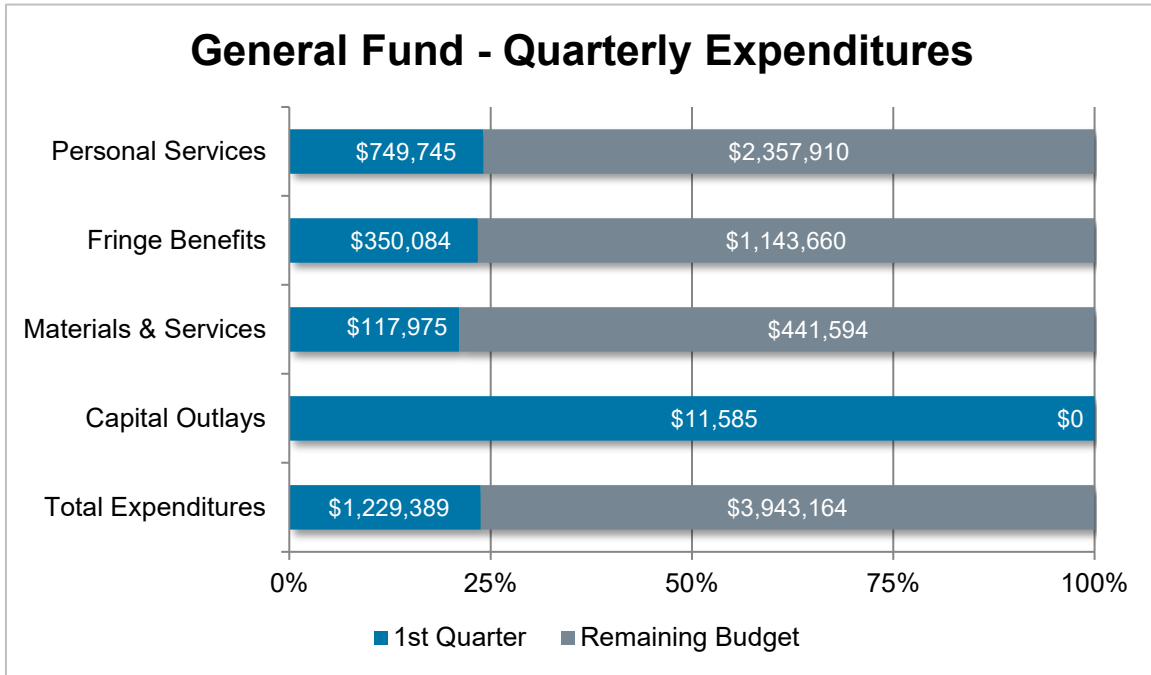
- First quarter revenue of **\$248,056** represents **21.0%** of the budgeted amount for the year.
- Licenses & Permits revenue was \$14,916 during the 1<sup>st</sup> quarter, which represents 14.2% of the budgeted amount. While the amount appears to be under budget, revenues are received throughout the year and are expected to more closely align with the budget by the end of the year.
- Service Fees & Charges (General Fees and Civil Process Fees) collected during the 1<sup>st</sup> quarter were \$195,764, which represents 23.8% of the budgeted amount. The amount was \$34,385 or 14.9% less than the prior year. The variance from the prior year due to the timing of state reimbursements.
- Intergovernmental Revenue was \$37,376 during the 1<sup>st</sup> quarter, which represents 14.7% of the budgeted amount. The amount was \$204,898 or 89.6% less than the prior year. The variance from the prior year was due to the timing related to state reimbursement for mental health hearings from OhioMHAS.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Probate Court are estimated to be **\$5,172,553** for 2021, which is **1.0%** 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   | \$1,247,432             | \$1,117,400             | \$1,265,828             | \$1,371,274             | \$1,247,432 | \$5,001,934 |
| Current Year | \$1,229,389             |                         |                         |                         | \$1,229,389 | \$5,172,553 |

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$1,229,389** represent **23.8%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$117,975 during the 1<sup>st</sup> quarter, which represents 21.1% of the budgeted amount. Of the amount expended, \$82,297 or 70.0% was related to Court/Special Trial Expenses, which includes expenses for indigent guardianships and mental commitment cases.
- Capital Outlays expenditures totaled \$11,585 during the 1<sup>st</sup> quarter, which represents 100% of the budgeted amount, due to the purchase of a replacement copier/printer.

General Fund – Personal Services Analysis

| Quarter                 | Agency Budget      | Actual Expenditures | % of Budget  |
|-------------------------|--------------------|---------------------|--------------|
| 1 <sup>st</sup> Quarter | \$717,151          | \$749,745           | 104.5%       |
| 2 <sup>nd</sup> Quarter | \$717,151          |                     |              |
| 3 <sup>rd</sup> Quarter | \$836,676          |                     |              |
| 4 <sup>th</sup> Quarter | \$836,676          |                     |              |
| <b>Total</b>            | <b>\$3,107,655</b> | <b>\$749,745</b>    | <b>24.1%</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. The variance in Personal Services expenditures is due to higher than anticipated payouts of unused leave for employees who separated from the agency.

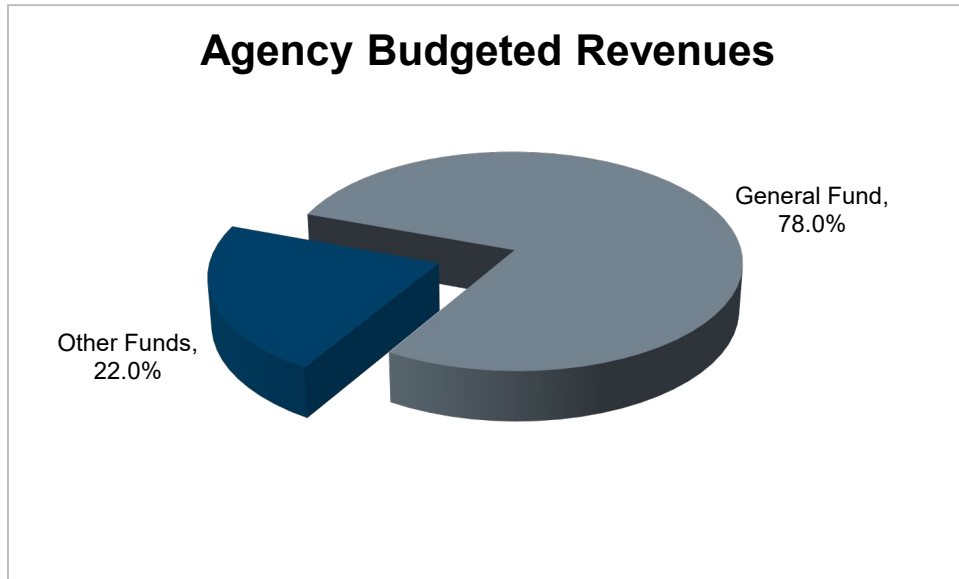
General Fund – Budget Corrective Items - Approved

| Resolution No. | Amount   | Type                   | Description             |
|----------------|----------|------------------------|-------------------------|
| 0022-21        | \$71,498 | Transfer from Reserves | Non-Bargaining Increase |

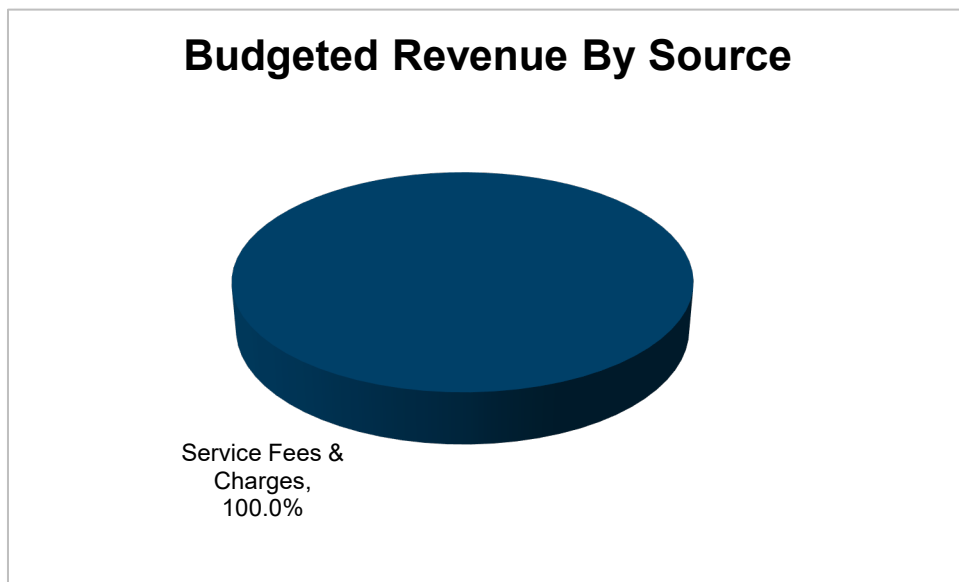
General Fund – Budget Corrective Items - Pending

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

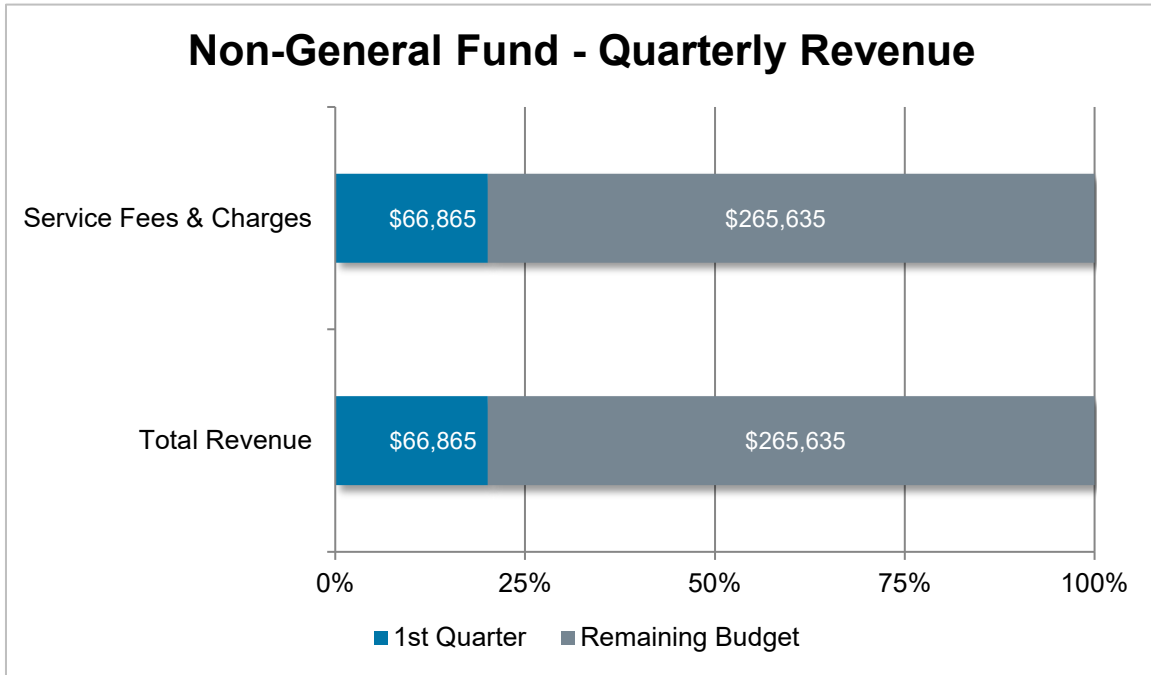
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Probate Court is estimated to be **\$332,500** for 2021, which is **22.0%** 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) and fees collected in the Special Projects Fund (Fund 2145) per section 2303.201(E)(1) of the Revised Code for actions and proceedings within the Court's jurisdiction.

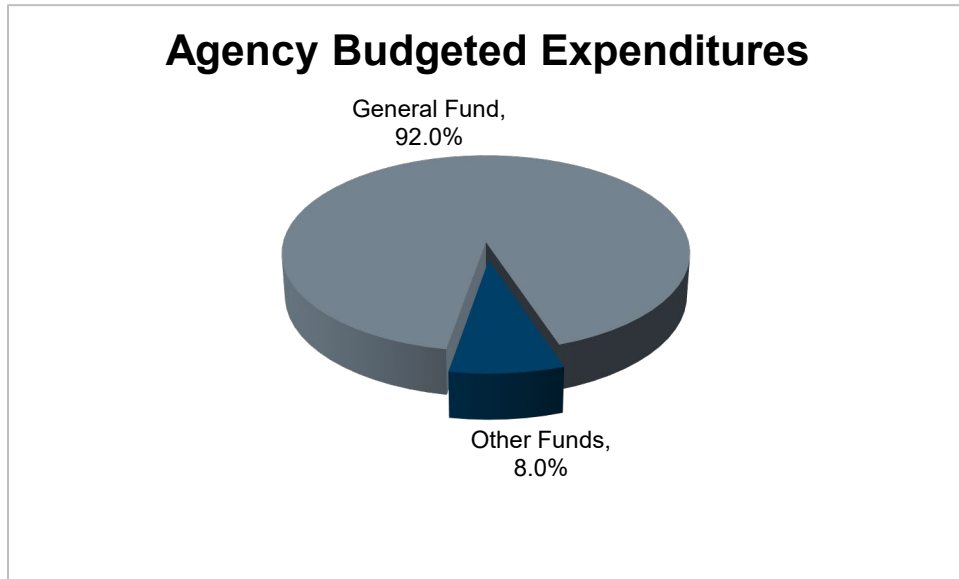


| Actuals      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD      | Total*    |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|-----------|
| Prior Year   | \$92,370                | \$51,975                | \$72,915                | \$68,360                | \$92,370 | \$285,620 |
| Current Year | \$66,865                |                         |                         |                         | \$66,865 | \$332,500 |

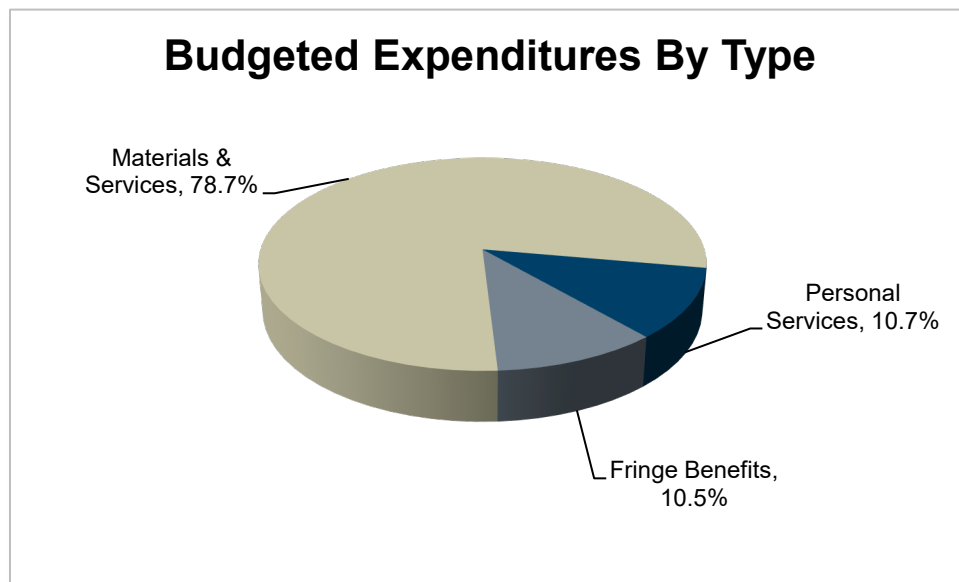
*\*Current year total represents revised budget.*

- First quarter revenue of **\$66,865** represents **20.1%** of the budgeted amount for the year.
- Service Fees & Charges were \$66,865 during the 1<sup>st</sup> quarter, which represents 20.1% of the budgeted amount. Of the amount received, \$32,540 or 48.7% was in the Computerization Fund and \$34,325 or 51.3% was in the Special Projects Fund.

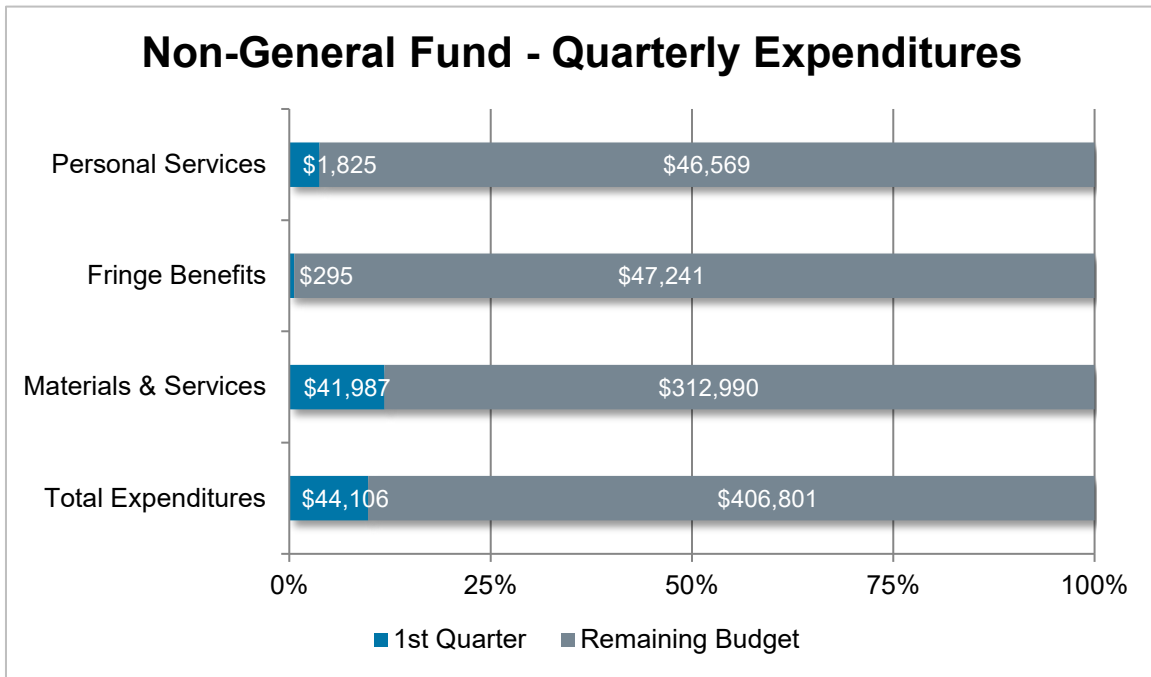
Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Probate Court are estimated to be **\$450,907** for 2021, which is **8.0%** 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   | \$49,652                | \$133,295               | \$103,935               | \$92,522                | \$49,652 | \$379,404 |
| Current Year | \$44,106                |                         |                         |                         | \$44,106 | \$450,907 |

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$44,106** represent **9.8%** of the budgeted amount for the year.
- Materials & Services appear to be under budget in the 1<sup>st</sup> quarter; however, expenditures were consistent with previous years.

Non-General Fund – Personal Services Analysis

| Quarter                 | Agency Budget   | Actual Expenditures | % of Budget |
|-------------------------|-----------------|---------------------|-------------|
| 1 <sup>st</sup> Quarter | \$11,168        | \$1,825             | 16.3%       |
| 2 <sup>nd</sup> Quarter | \$11,168        |                     |             |
| 3 <sup>rd</sup> Quarter | \$13,029        |                     |             |
| 4 <sup>th</sup> Quarter | \$13,029        |                     |             |
| <b>Total</b>            | <b>\$48,394</b> | <b>\$1,825</b>      | <b>3.8%</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. The variance in Personal Services is due to a position being vacant for most of the 1<sup>st</sup> quarter.

Non-General Fund – Budget Corrective Items - Approved

| Resolution No. | Amount  | Type         | Description             |
|----------------|---------|--------------|-------------------------|
| 0022-21        | \$1,105 | Supplemental | Non-Bargaining Increase |

Non-General Fund – Budget Corrective Items - Pending

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