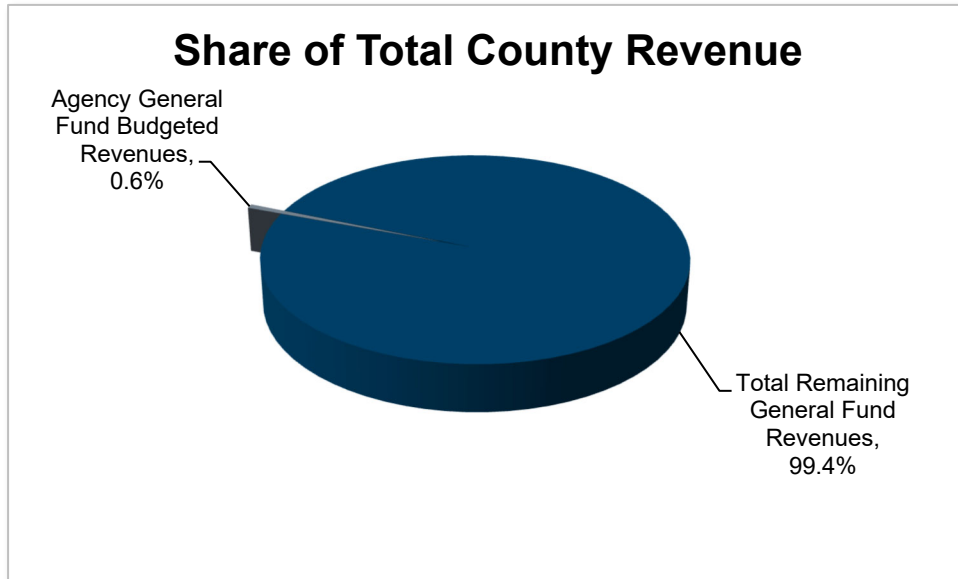
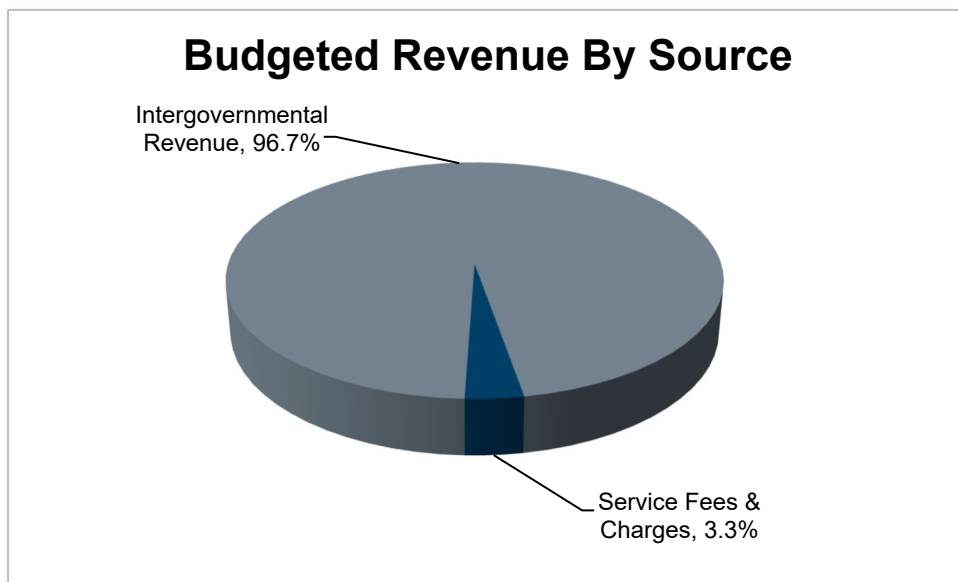


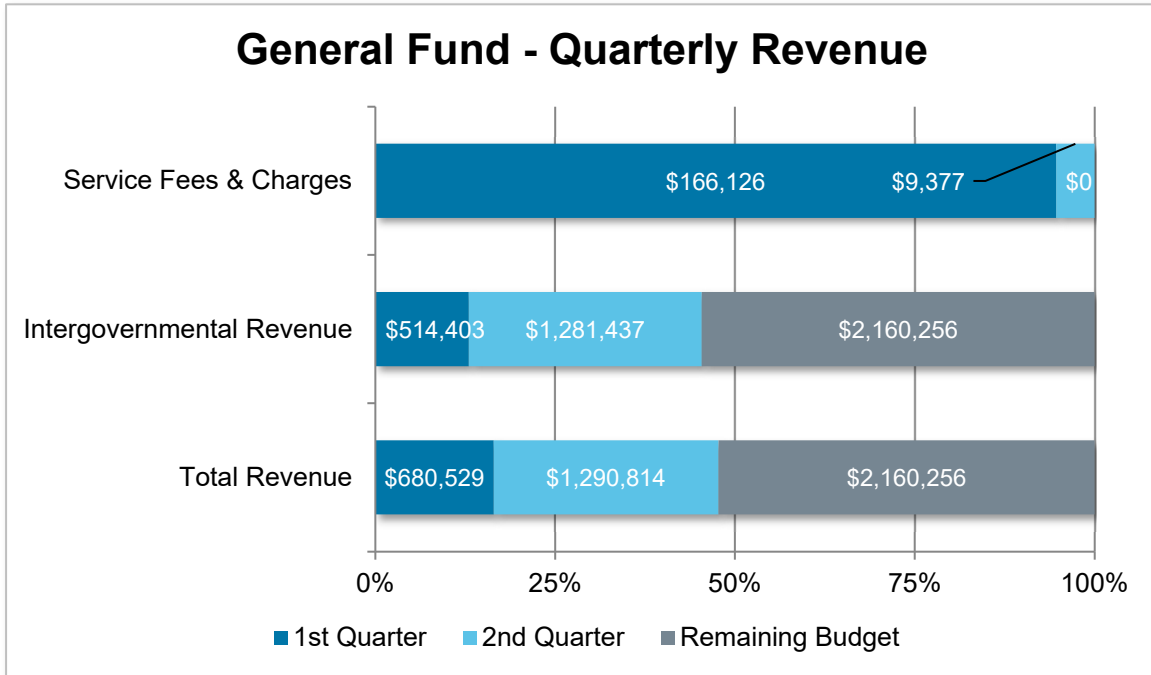
General Fund – Revenue Analysis



- The General Fund revenue for the Common Pleas Court is estimated to be **\$4,092,502** for 2024, 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 | \$858,560 | \$840,923 | \$1,538,051 | \$779,243 | \$1,699,483 | \$4,016,777 |
| Current Year | \$680,529 | \$1,290,814 | | | \$1,971,343 | \$4,092,502 |

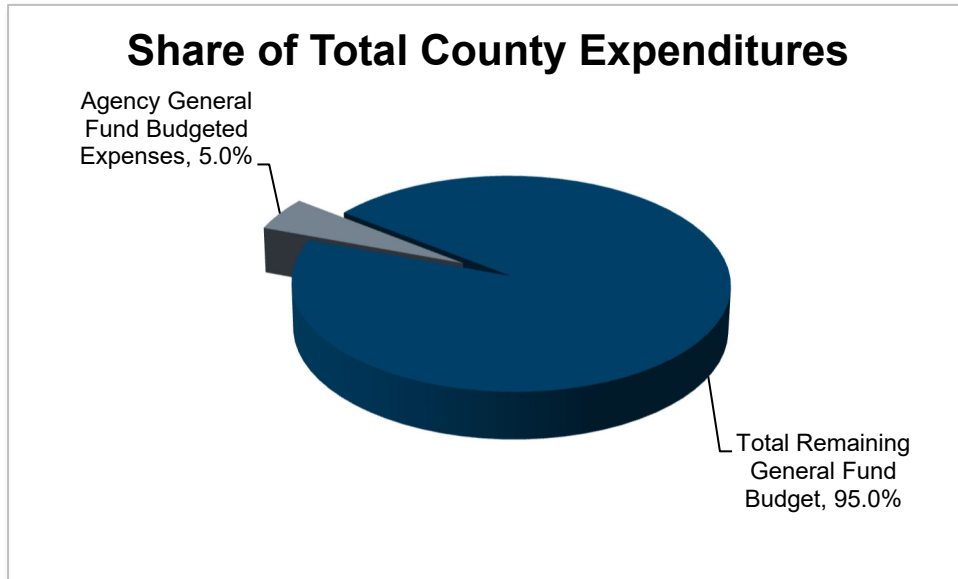
*Current year total represents revised budget.

- YTD revenue of **\$1,971,343** represents **48.2%** of the budgeted amount for the year. The change from the prior year is primarily related to collecting more reimbursements from the State Public Defender's Office during the 2nd quarter.

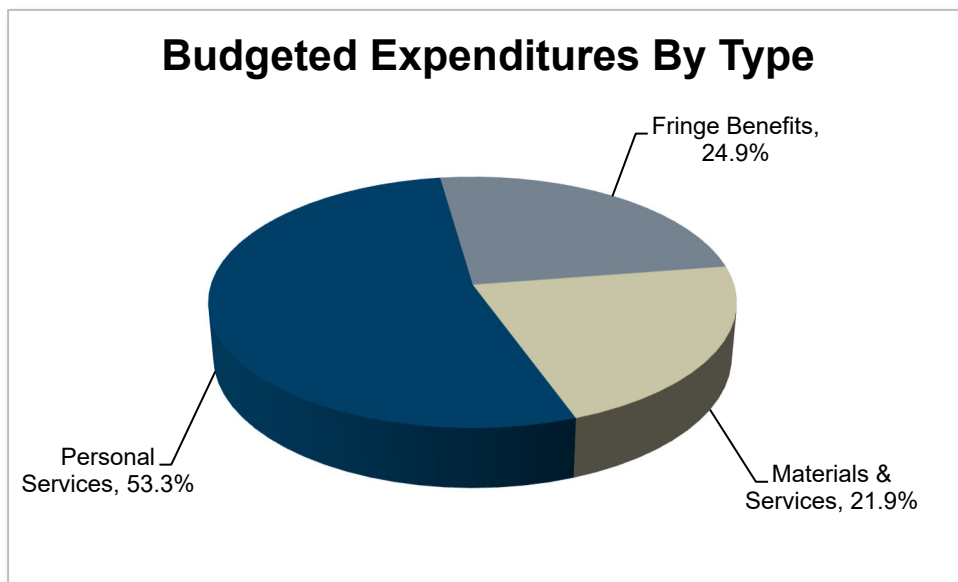
General Fund – Significant Revenue Sources

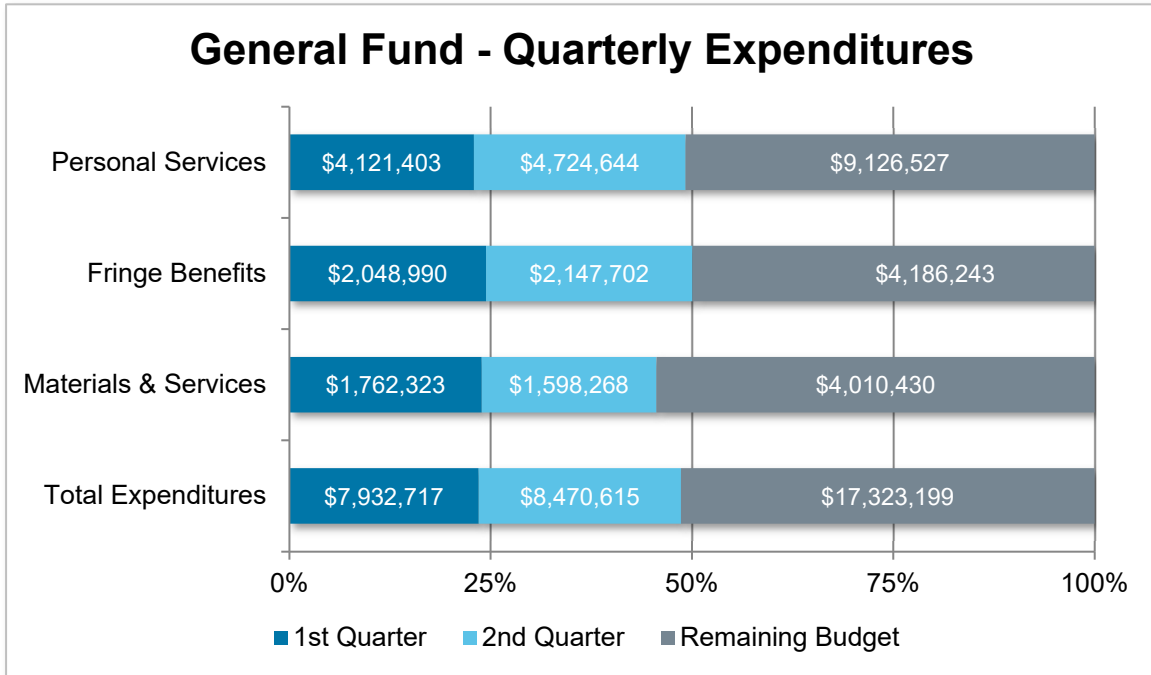
| Description | Budget Category | YTD Amount | % of YTD Revenue |
|------------------------------|---------------------------|-------------|------------------|
| Public Defender Reimb. | Intergovernmental Revenue | \$1,795,840 | 91.1% |
| Interfund Services & Charges | Service Fees & Charges | \$162,597 | 8.2% |
| General Fees | Service Fees & Charges | \$12,906 | 0.7% |

General Fund – Expenditure Analysis



- The General Fund expenditures for the Common Pleas Court are estimated to be **\$33,726,531** for 2024, which is **5.0%** 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 | \$6,793,356 | \$7,755,408 | \$7,313,998 | \$8,884,709 | \$14,548,764 | \$30,747,471 |
| Current Year | \$7,932,717 | \$8,470,615 | | | \$16,403,332 | \$33,726,531 |

*Current year total represents revised budget.

- YTD expenditures of **\$16,403,332** represent **48.6%** of the budgeted amount for the year. The change from the prior year is primarily due to an increase in appointed counsel expenditures and the non-bargaining increase.

General Fund – Significant Non-Payroll Expenditures

| Description | Budget Category | YTD Amount | % of YTD Expenditures |
|------------------------------|----------------------|------------|-----------------------|
| Appointed Counsel Legal Fees | Materials & Services | \$975,432 | 12.3% |
| Juror Fees | Materials & Services | \$180,690 | 2.3% |
| Electronic Monitoring | Materials & Services | \$73,663 | 0.9% |
| Interpreters | Materials & Services | \$69,022 | 0.9% |
| IT Hardware | Materials & Services | \$61,831 | 0.8% |

General Fund – Personal Services Analysis

| Quarter | Agency Budget | Actual Expenditures | % of Budget |
|-------------------------|---------------------|---------------------|--------------|
| 1 st Quarter | \$4,147,517 | \$4,121,403 | 99.4% |
| 2 nd Quarter | \$4,838,770 | \$4,724,644 | 97.6% |
| 3 rd Quarter | \$4,147,517 | | |
| 4 th Quarter | \$4,838,770 | | |
| Total | \$17,972,574 | \$8,846,047 | 49.2% |

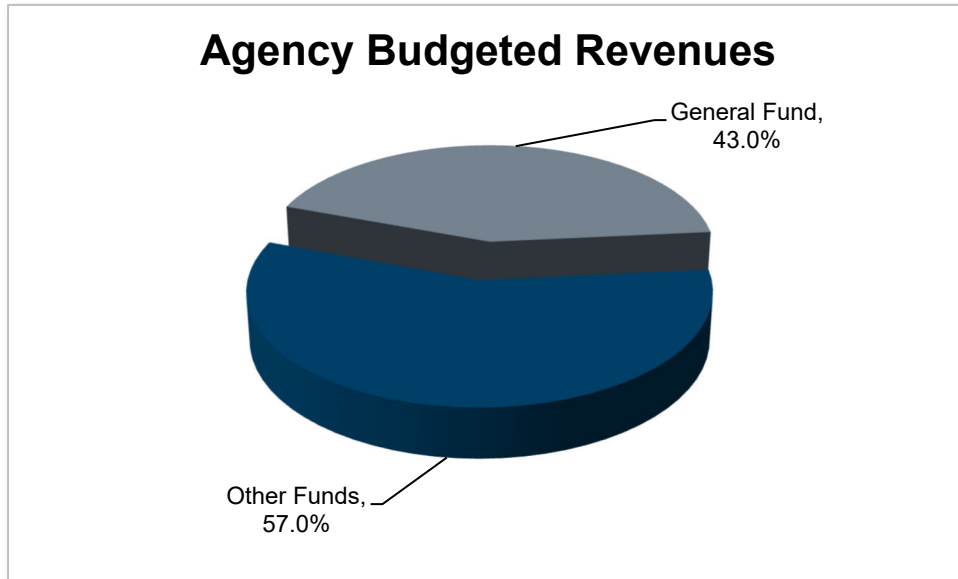
- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the first half of the year.

| Description | Actual Expenditures | % of Personal Services |
|-------------------------|---------------------|------------------------|
| Salaries & Wages | \$8,800,404 | 99.5% |
| Termination Payouts | \$43,786 | 0.5% |
| Overtime | \$0 | 0.0% |
| Other Personal Services | \$1,857 | 0.0% |

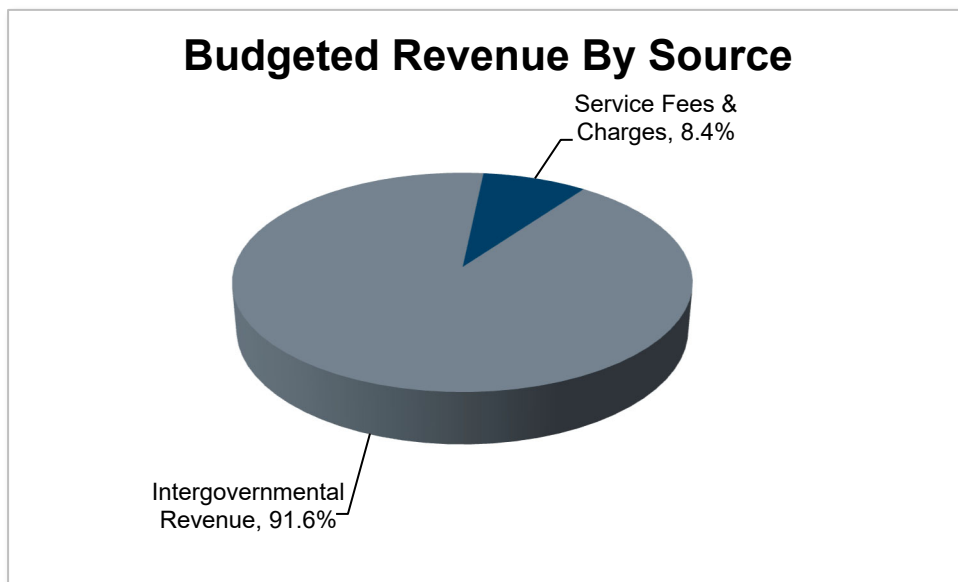
General Fund – Budget Corrective Items - Approved

| Resolution No. | Amount | Type | Explanation |
|----------------|-----------|------------------------|--------------------------------------|
| 0029-24 | \$885,664 | Transfer from Reserves | Non-Bargaining Increase |
| 0063-24 | \$46,479 | Supplemental | Carryover of Prior Year Expenditures |

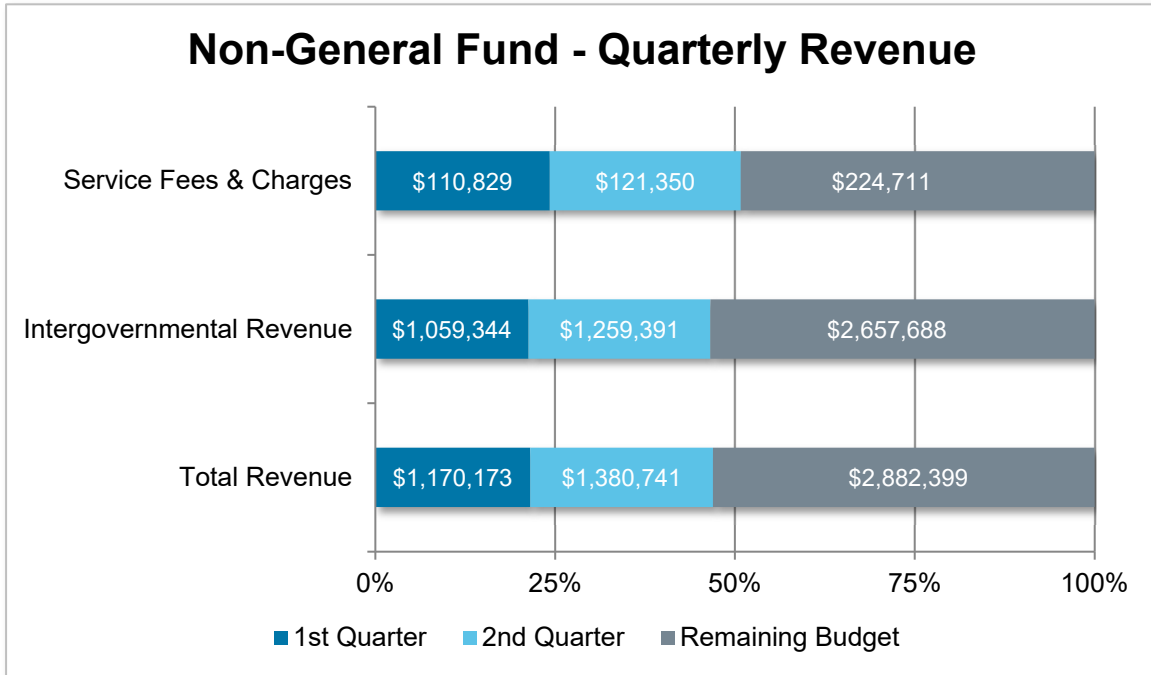
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Common Pleas Court is estimated to be **\$5,433,313** for 2024, which is **57.0%** 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 | \$1,198,214 | \$1,331,736 | \$1,316,685 | \$1,968,520 | \$2,529,950 | \$5,815,155 |
| Current Year | \$1,170,173 | \$1,380,741 | | | \$2,550,914 | \$5,433,313 |

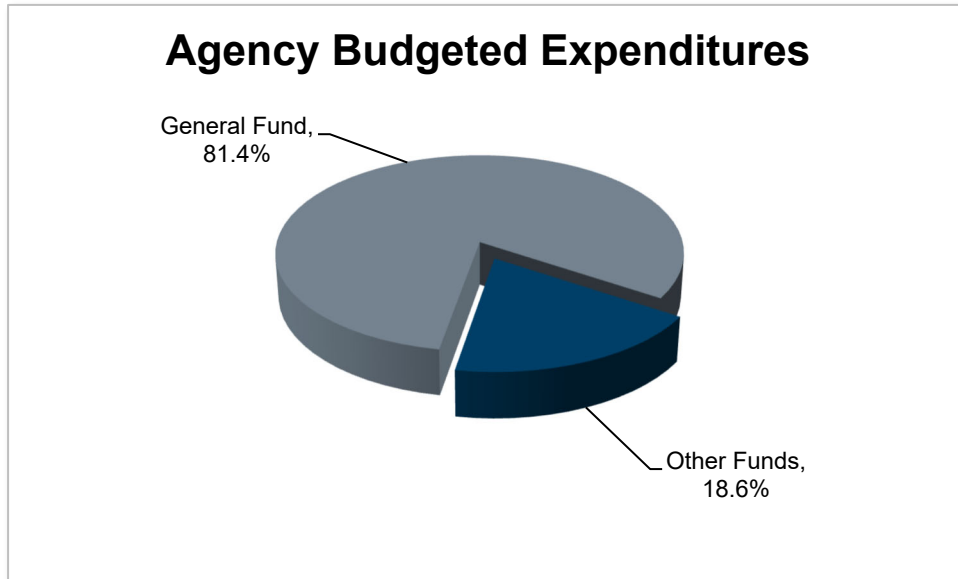
*Current year total represents revised budget.

- YTD revenue of **\$2,550,914** represents **47.0%** of the budgeted amount for the year. There were no significant variances from the prior year.

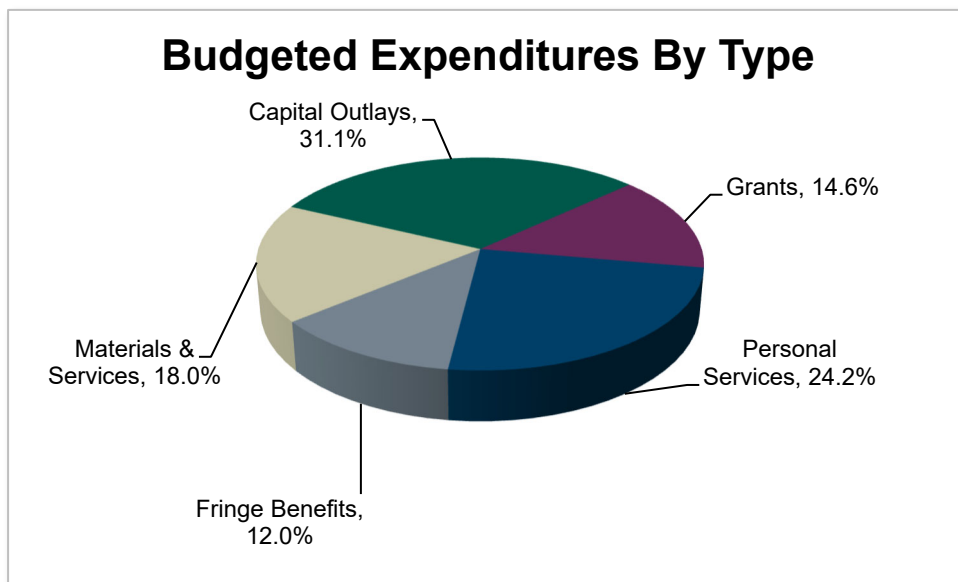
Non-General Fund – Significant Revenue Sources

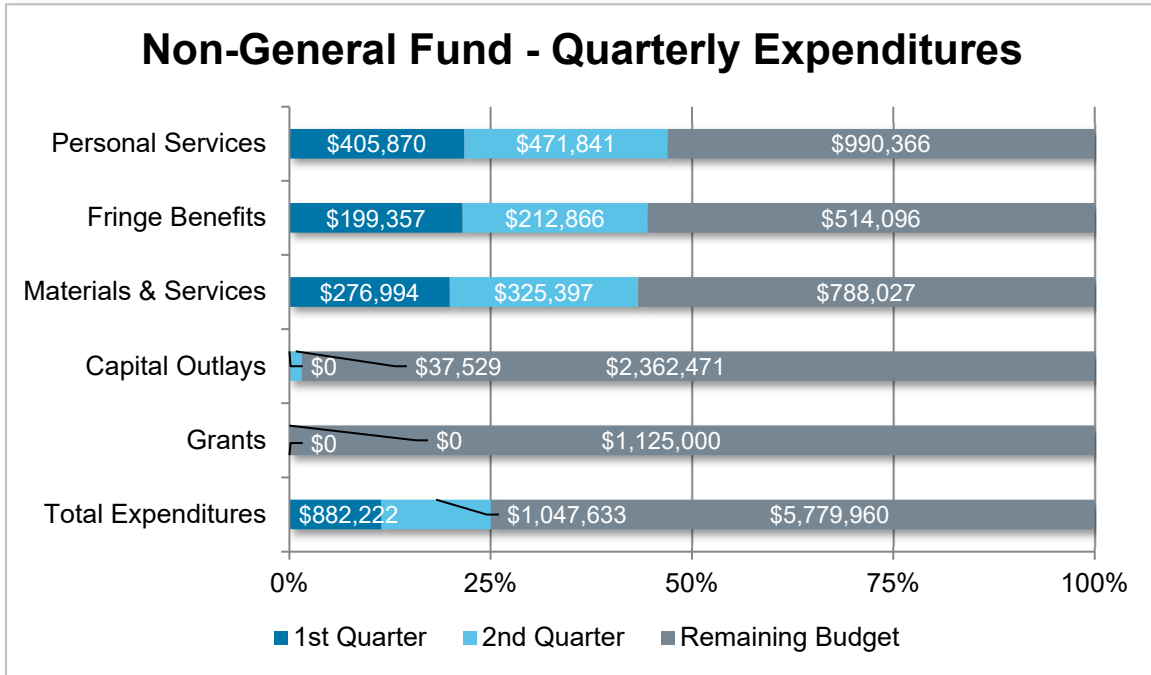
| Description | Budget Category | YTD Amount | % of YTD Revenue |
|----------------------------|---------------------------|-------------|------------------|
| State Grants | Intergovernmental Revenue | \$2,318,735 | 90.9% |
| Court Computerization Fees | Service Fees & Charges | \$199,350 | 7.8% |
| General Fees | Service Fees & Charges | \$32,830 | 1.3% |

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Common Pleas Court are estimated to be **\$7,709,815** for 2024, which is **18.6%** 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 | \$836,144 | \$1,917,927 | \$1,872,149 | \$2,278,881 | \$2,754,071 | \$6,905,101 |
| Current Year | \$882,222 | \$1,047,633 | | | \$1,929,855 | \$7,709,815 |

*Current year total represents revised budget.

- YTD expenditures of **\$1,929,855** represent **25.0%** of the budgeted amount for the year. The variance below the 50% benchmark is primarily due to the timing of TCAP reimbursements and the purchase of replacement AV equipment for the courtrooms.

Non-General Fund – Significant Non-Payroll Expenditures

| Description | Budget Category | YTD Amount | % of YTD Expenditures |
|------------------------------|----------------------|------------|-----------------------|
| Board & Care | Materials & Services | \$528,973 | 27.4% |
| Data Processing & Telecomm | Capital Outlays | \$37,529 | 1.9% |
| Lab & Testing Services | Materials & Services | \$33,740 | 1.7% |
| IT Software Subscriptions | Materials & Services | \$19,800 | 1.0% |
| Client Travel Transportation | Materials & Services | \$12,000 | 0.6% |

Non-General Fund – Personal Services Analysis

| Quarter | Agency Budget | Actual Expenditures | % of Budget |
|-------------------------|--------------------|---------------------|--------------|
| 1 st Quarter | \$431,095 | \$405,870 | 94.1% |
| 2 nd Quarter | \$502,944 | \$471,841 | 93.8% |
| 3 rd Quarter | \$431,095 | | |
| 4 th Quarter | \$502,944 | | |
| Total | \$1,868,077 | \$877,711 | 47.0% |

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance is due to higher than anticipated vacancies during the first half of the year.

| Description | Actual Expenditures | % of Personal Services |
|-------------------------|---------------------|------------------------|
| Salaries & Wages | \$877,711 | 100.0% |
| Termination Payouts | \$0 | 0.0% |
| Overtime | \$0 | 0.0% |
| Other Personal Services | \$0 | 0.0% |

Non-General Fund – Budget Corrective Items - Approved

- There have been no approved budget adjustments to date.