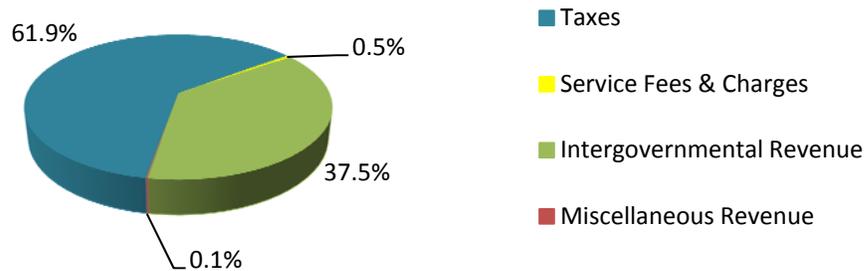


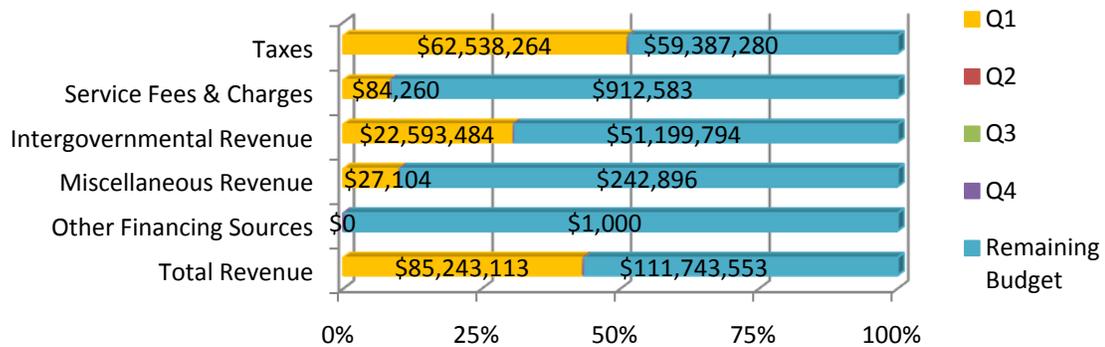
### Non-General Fund Analysis

#### Agency Budgeted Revenues By Source



- Franklin County Children Services' (FCCS) primary sources of revenues are in the following four categories: Levy (local tax) revenues (includes personal property tax) represent 61.9%, Federal revenues (primarily Title IV) represent 37.5%, and State and Misc revenues are approximately 0.6% of FCCS' budgeted revenues.

#### Non-General Fund - Revenue



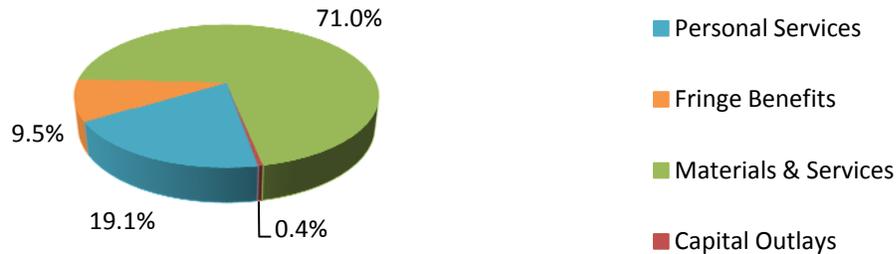
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$64,548,239	\$22,858,380	\$69,854,849	\$17,594,214	\$64,548,239	\$174,855,682
Current Year Actuals	\$85,243,113				\$85,243,113	\$196,986,666

\* Current year total represents revised budget.

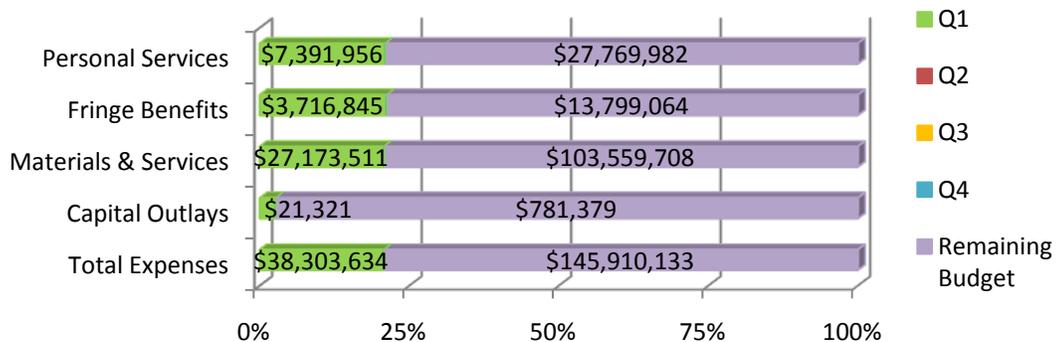
- First quarter revenues of \$85,243,113 represent 43.3% of the budgeted amount for the year. YTD revenues of \$85,243,113 represent 43.3% of the budgeted amount for the year.
- Taxes are collected twice a year, in March and July. As of 1<sup>st</sup> quarter, 51.29% has been collected for Real Estate Tax and House Trailer Tax.
- Within Intergovernmental Revenue, Children Services received American Recovery and Reinvestment Act (ARRA) revenue in the amount of \$640,073 in the 1<sup>st</sup> quarter.
- There were no other significant one-time revenue received in the 1<sup>st</sup> quarter.

### Non-General Fund Analysis

#### Agency Budgeted Expenses By Type



#### Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$41,794,910	\$40,977,037	\$41,951,312	\$43,224,081	\$41,794,910	\$167,947,340
Current Year Actuals	\$38,303,634				\$38,303,634	\$184,213,767

\* Current year total represents revised budget.

- First quarter expenditures of \$38,303,634 represent 20.8% of the budgeted amount for the year. YTD expenditures of \$38,303,634 represent 20.8% of the budgeted amount for the year.
- Children Services is within 25% of budget for 1<sup>st</sup> quarter expenses in all categories. Capital Outlay projects are earmarked for 2<sup>nd</sup> and 3<sup>rd</sup> quarters.
- Children Services received American Recovery and Reinvestment Act (ARRA) revenue in the amount of \$641,000 in the 1<sup>st</sup> quarter, as previously stated. Children Services spent the \$640,073 in ARRA funds in the 1<sup>st</sup> quarter within the Materials & Services category to help keep children safe in Franklin County.
- There were no other significant one-time expenses in the 1<sup>st</sup> quarter.

### Non-General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$8,114,293	\$7,391,956	91.1%
2nd Quarter	\$8,114,293		
3rd Quarter	\$9,466,676		
4th Quarter	\$9,466,676		
<b>Total</b>	<b>\$35,161,938</b>	<b>\$7,391,956</b>	<b>21.0%</b>

- There were six (6) pay periods in the 1<sup>st</sup> quarter of 2010, which represents 23.08% of total pay periods. Children Services 1<sup>st</sup> quarter personal services expenditures, at 21.0%, are less than 23.08%. This is attributed to Children Services currently having 41 vacant positions.
- Children Services Board approved salary increases for non-bargaining employees at the February 25, 2010 Board meeting. These increases were reflected on the March 12, 2010 payroll and were retroactive to January 1, 2010. The agency anticipates absorbing the salary increases within the approved budget due to savings associated with the delay of future agency hires.

#### Budget Corrective Items

##### Approved

- There were no budget adjustments approved during the 1<sup>st</sup> quarter.

##### Pending

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

##### Not Recommended

- There were no requests that were not approved or submitted for approval during this quarter.

#### Budget Recommendations

- Based upon the 1<sup>st</sup> quarter analysis, there are no recommendations for budget savings or organizational performance improvements at this time.