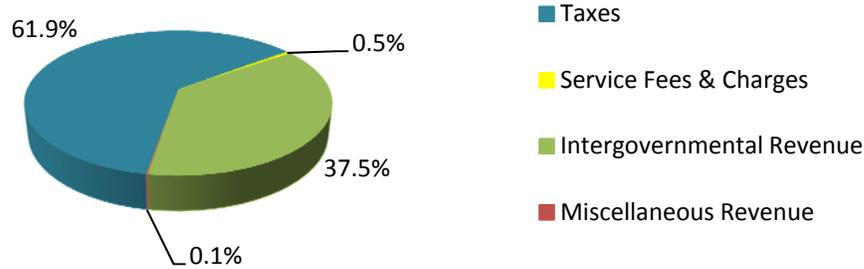


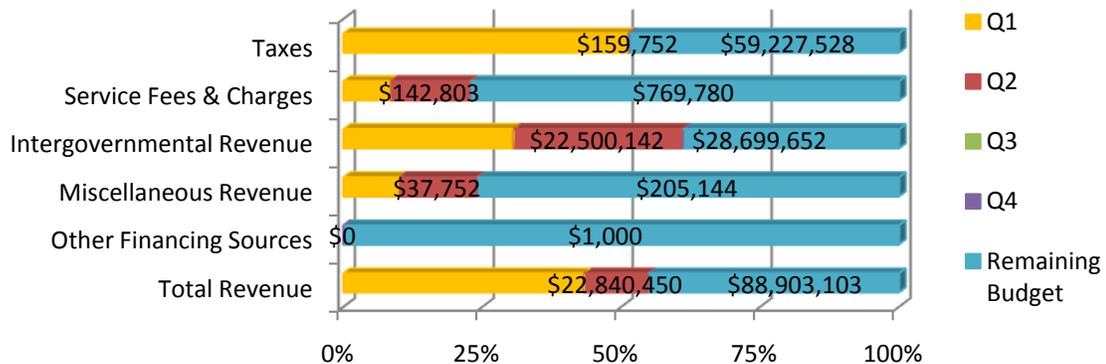
Non-General Fund Analysis

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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$64,548,239	\$22,858,380	\$69,854,849	\$17,594,214	\$87,406,619	\$174,855,682
Current Year Actuals	\$85,243,113	\$22,840,450			\$108,083,563	\$196,986,666

* Current year total represents revised budget.

- Second quarter revenues of \$22,840,450 represent 11.6% of the budgeted amount for the year. YTD revenues of \$108,083,563 represent 54.9% of the budgeted amount for the year.
- Taxes are collected twice a year, in March and July. As of 2nd quarter, 51.42% 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 \$617,319 in the 2nd quarter for a total of \$1,258,192. Also, IV-E funds and State Reimbursements are within this revenue category and are performing as planned.



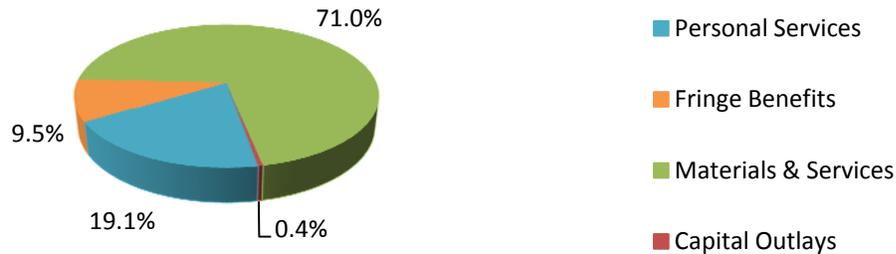
OMB Quarterly Report

2ND Quarter 2010 - Children Services

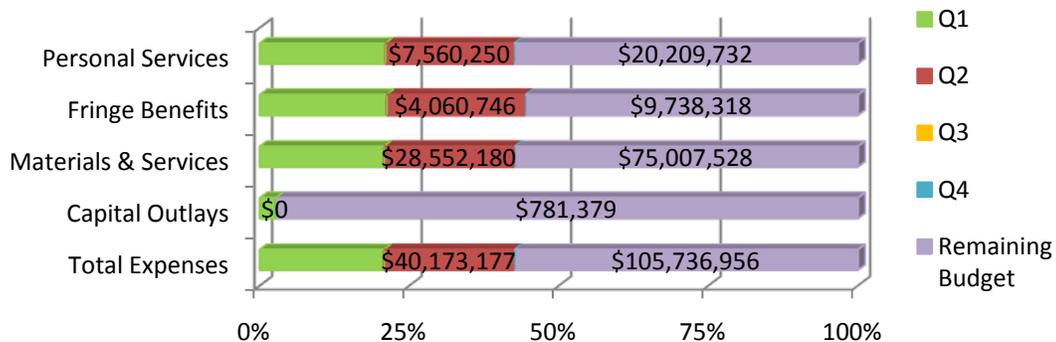
- Service Fees & Charges, Miscellaneous, and the Other Financing Sources category should align with budget in the 3rd and 4th quarters.
- There was no other significant one-time revenue received in the 2nd quarter.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$41,794,910	\$40,977,037	\$41,951,312	\$43,224,081	\$82,771,947	\$167,947,340
Current Year Actuals	\$38,303,634	\$40,173,177			\$78,476,811	\$184,213,767

* Current year total represents revised budget.

- Second quarter expenditures of \$40,173,177 represent 21.8% of the budgeted amount for the year. YTD expenditures of \$78,476,811 represent 42.6% of the budgeted amount for the year.
- Children Services is within 50% of budget for 2nd quarter expenses in all categories. Capital Outlays are significantly under budget as projects are earmarked for 3rd and 4th quarters.
- Children Services received American Recovery and Reinvestment Act (ARRA) revenue in the amount of \$1,258,192 in the 1st and 2nd quarter, as previously stated. Children Services spent the \$617,319 in ARRA funds in the 1st quarter and \$640,873 in the 2nd quarter within the Materials & Services category to help keep children safe in Franklin County.
- There are no other significant one-time expenditures in the 2nd 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	\$7,560,250	93.2%
3rd Quarter	\$9,466,676		
4th Quarter	\$9,466,676		
Total	\$35,161,938	\$14,952,206	42.5%

- Children Services 2nd quarter personal services expenditures, at 42.5%, are less than budget estimates of 46%. As of the 2nd quarter, 12 of 26 pay periods have occurred, which represents 46% of budget. These savings are 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 have been no budget adjustments approved to date.

Pending

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

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Budget Recommendations

- Based upon the 2nd quarter analysis, there are no recommendations for budget savings or organizational performance improvements at this time.