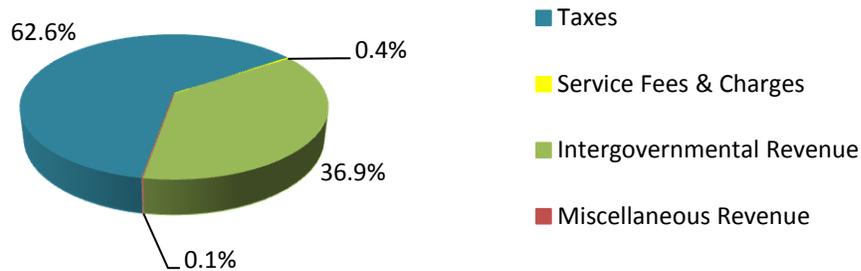


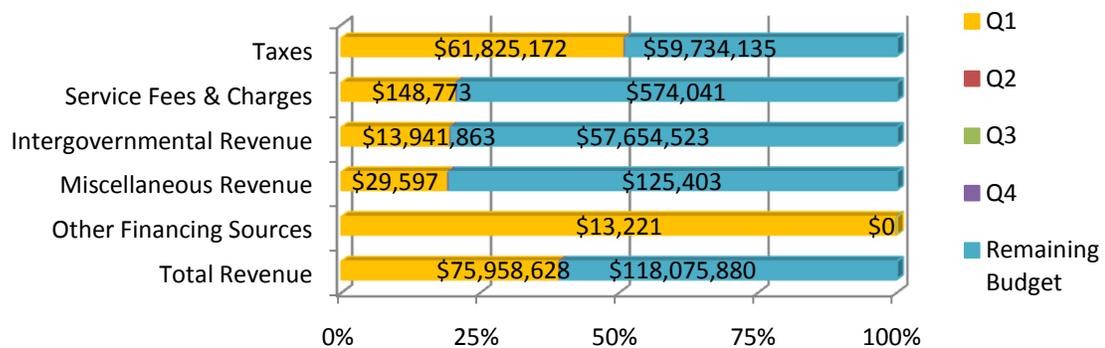
### Non-General Fund Analysis

#### Agency Budgeted Revenues By Source



- Franklin County Children Services' (FCCS) primary sources of revenues are in the following three categories: Levy (local tax) revenues (includes personal property tax), Federal revenues (primarily Title IV) and State/Misc revenues.

#### Non-General Fund - Revenue



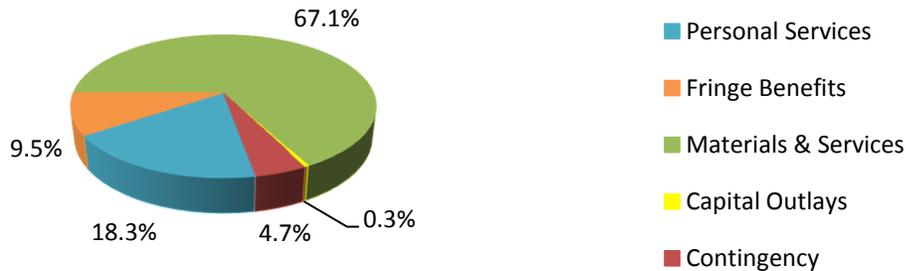
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$85,243,113	\$22,840,450	\$79,162,167	\$16,587,580	\$187,245,730	\$203,833,310
Current Year Actuals	\$75,958,628				\$75,958,628	\$194,034,508

\* Current year total represents revised budget.

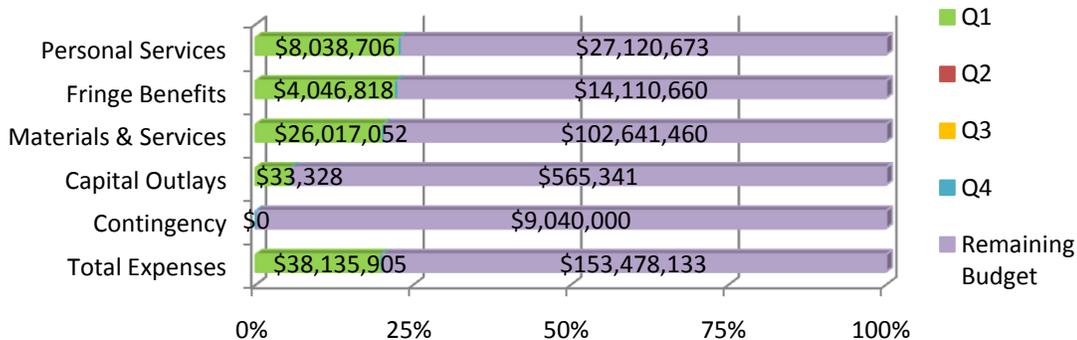
- First quarter revenues of **\$75,958,628** represent **39.2%** of the budgeted amount for the year.
- Taxes are collected twice a year, in March and July. As of 1<sup>st</sup> quarter, 53.18% has been collected.
- The Other Financing Sources revenue in the amount of \$13,221 is due to the selling of three minivans and a truck with a snowplow.
- Within Intergovernmental Revenue, Children Services received American Recovery and Reinvestment Act (ARRA) revenue in the amount of \$452,217 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	\$38,303,634	\$40,173,177	\$42,949,636	\$44,305,904	\$38,303,634	\$165,732,351
Current Year Actuals	\$38,135,905				\$38,135,905	\$191,614,038

\* Current year total represents revised budget.

- First quarter expenditures of **\$38,135,905** represent **19.9%** 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 Outlays is expected to align with budget during the 3<sup>rd</sup> and 4<sup>th</sup> quarters.
- The Contingency Category will also align with budget once final plans have been submitted and approved for the East side building purchase.
- Within Materials and Services, Children Services has spent \$452,217 in ARRA reimbursement support to help with managed care expenses in 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	\$8,113,703	\$8,038,706	99.1%
2nd Quarter	\$8,113,703		
3rd Quarter	\$9,465,987		
4th Quarter	\$9,465,987		
<b>Total</b>	<b>\$35,159,379</b>	<b>\$8,038,706</b>	<b>22.9%</b>

- There were six pay periods in the 1<sup>st</sup> quarter of 2011. Children Services personal services is on target for 1<sup>st</sup> quarter.

#### Budget Corrective Items

##### Approved

- A revenue estimate increase of \$1,200,667.38 was certified by the Budget Commission in the 1<sup>st</sup> quarter to reflect changes in the estimates for the property tax collections in the Children Services Special Levy Fund (Fund 2021).

##### 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.

#### Additional Budget Analysis and Budget Recommendations

- OMB is currently working with Children Services and County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the tangible personal property tax (TPPT) reimbursement. As of 4/19/11, the Ohio Department of Taxation anticipates a \$2,903,112 reduction from 2010 (\$10,795,219) to 2011 (\$7,892,107). For 2011, this is a \$1,744,213 reduction compared to Children Services' 2011 budget estimate of \$9,636,320. As more information becomes available, it will be included in the next quarterly report.
- OMB is also working with Children Services and County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the Senate Bill 3 (Public Utility Deregulation) reimbursement. As of 4/19/11, the Ohio Department of Taxation anticipates a \$343,369 reduction from 2010 (\$686,737) to 2011 (\$343,368). For 2011, this is a reduction of \$343,369 compared to Children Services' 2011 budget estimate of \$686,737. As more information becomes available, it will be included in the next quarterly report.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.