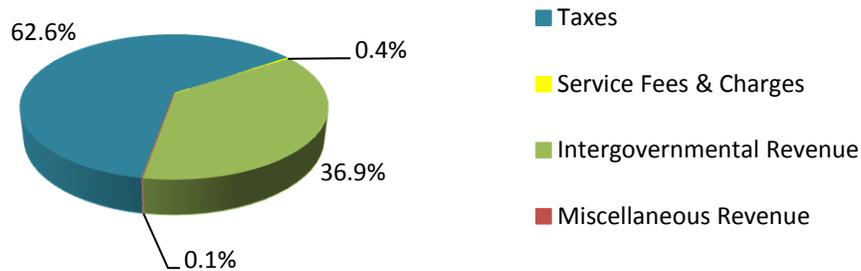


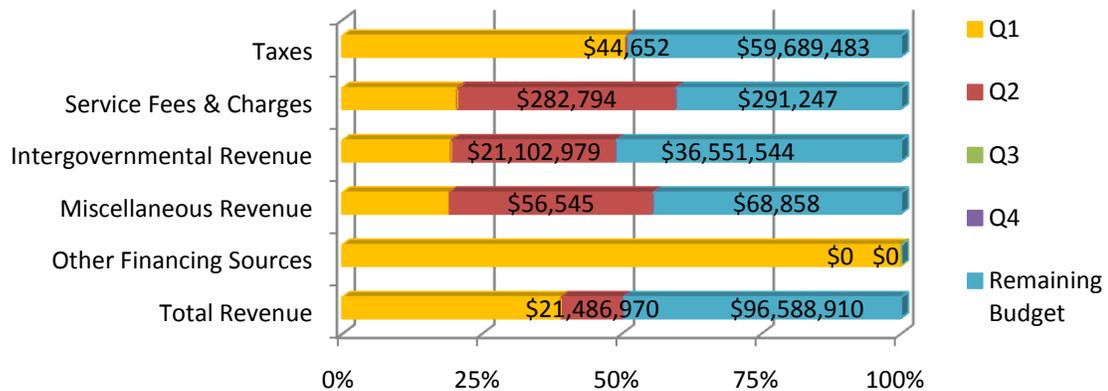
Non-General Fund Analysis

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 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------|---------------|
| Prior Year Actuals | \$85,243,113 | \$22,840,450 | \$79,162,167 | \$16,587,580 | \$108,083,563 | \$203,833,310 |
| Current Year Actuals | \$75,958,628 | \$21,486,970 | | | \$97,445,598 | \$194,034,508 |

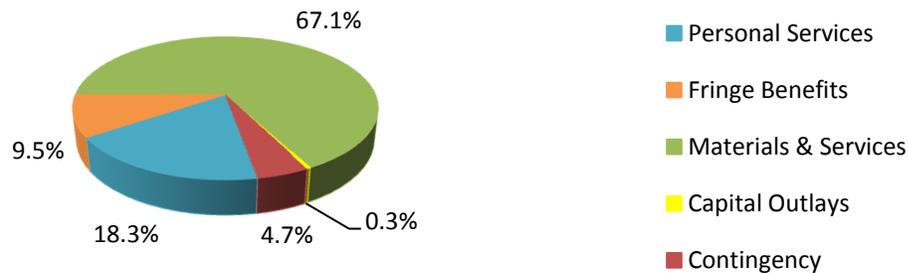
* Current year total represents revised budget.

- Second quarter revenues of **\$21,486,970** represent 11.1% of the budgeted amount for the year. YTD revenues of **\$97,445,598** represent 50.2% of the budgeted amount for the year.
- Taxes are collected twice a year, in March and August. As of 1st quarter, 53.18% has been collected. In 2nd quarter, \$44,652 was received in personal property tax.
- Service Fees & Charges and Miscellaneous Revenue are being collected faster than budgeted, but within range for 2nd quarter.

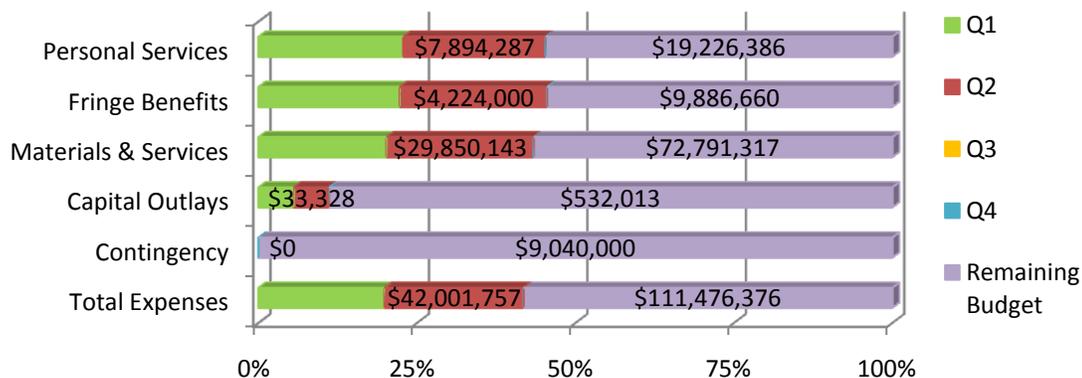
- Within Intergovernmental Revenue, Children Services received American Recovery and Reinvestment Act (ARRA) revenue in the amount of \$452,217 in the 1st quarter and \$142,701 was received in the 2nd quarter. Within the Intergovernmental Revenue, FCCS is expected to see a decline of \$1,744,213 due to changes in the tangible personal property tax (TPPT) reimbursement and a decline of \$343,369 due to changes in the Public Utility Deregulation reimbursement that were included in the FY 2012-2013 State Budget. Due to Federal and State reimbursement delays, revenue is being collected slower than initially anticipated.
- The Other Financing Sources revenue in the amount of \$13,221 reflects the selling of three minivans and a truck with a snowplow during the 1st quarter. No other activity is expected in this category.

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 | \$38,303,634 | \$40,173,177 | \$42,949,636 | \$44,305,904 | \$78,476,811 | \$165,732,351 |
| Current Year Actuals | \$38,135,905 | \$42,001,757 | | | \$80,137,662 | \$191,614,038 |

* Current year total represents revised budget.

- Second quarter expenditures of **\$42,001,757** represent **21.9%** of the budgeted amount for the year. YTD expenditures of **\$80,137,662** represent **41.8%** of the budgeted amount for the year.
- Within Materials and Services, Children Services has spent \$452,217 of ARRA reimbursements to help with managed care expenses during the 1st quarter and \$142,701 was spent in 2nd quarter.
- Capital Outlays are expected to align with budget during the 3rd and 4th quarters.
- The Contingency Category will also align with budget once final plans have been submitted and approved for the East side building purchase.

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 | \$7,894,287 | 97.3% |
| 3rd Quarter | \$9,465,987 | | |
| 4th Quarter | \$9,465,987 | | |
| Total | \$35,159,379 | \$15,932,993 | 45.3% |

- The twelve pay periods through the 2nd quarter represent 46.2% of 2011 budget pay periods. Children Services personal services are within range as of the 2nd quarter.

Budget Corrective Items

Approved

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

Pending

- OMB is currently working with Children Services and County Administration regarding the impact of the FY 2012-2013 State Budget and the accelerated phase-out of the tangible personal property tax (TPPT) reimbursement. Current estimates from the Ohio Department of Taxation reflect 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.
- OMB is also working with Children Services and County Administration regarding the impact of the FY 2012-2103 State Budget and the accelerated phase-out of the Senate Bill 3 (Public Utility Deregulation) reimbursement. Current estimates from the Ohio Department of Taxation reflect 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.

Not Recommended

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

Additional Budget Analysis and Budget Recommendations

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