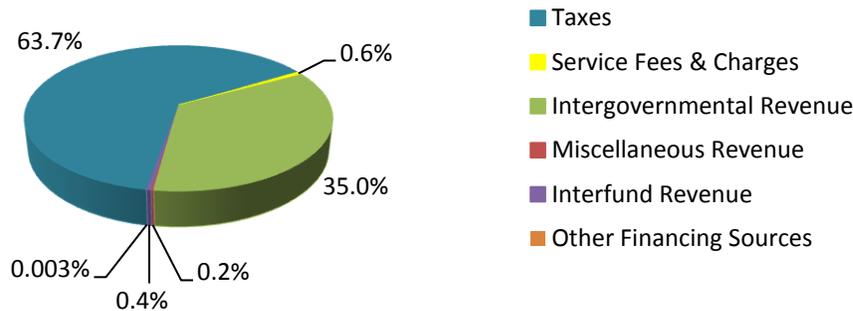


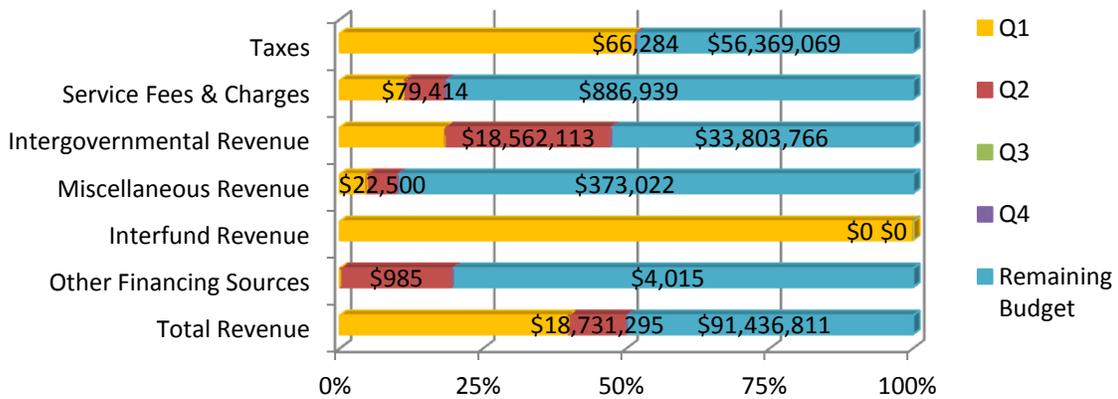
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- Franklin County Children Services' (FCCS) primary sources of revenues are in the following categories: Levy (local tax) revenues, 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	\$75,958,628	\$21,486,970	\$72,716,096	\$18,436,774	\$97,445,598	\$188,598,468
Current Year Actuals	\$73,026,578	\$18,731,295			\$91,757,873	\$183,194,684

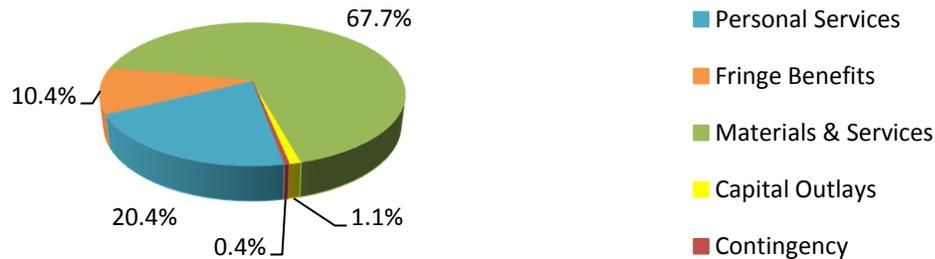
* Current year total represents revised budget.

- Second quarter revenues of **\$18,731,295** represent **10.2%** of the budgeted amount for the year. YTD revenues of **\$91,757,873** represent **50.1%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 51.7% has been collected in Real Estate Taxes. House Trailer Tax, in the amount of \$35,219, and Personal Property Tax, in the amount of \$31,065, were collected in the 2nd quarter.
- The Service Fees and Charges revenue is under the projected amount due to a delay in the signing of the MOUs with FCBDD and the Domestic and Juvenile Court. Children Services expects to receive this revenue in the 3rd quarter.

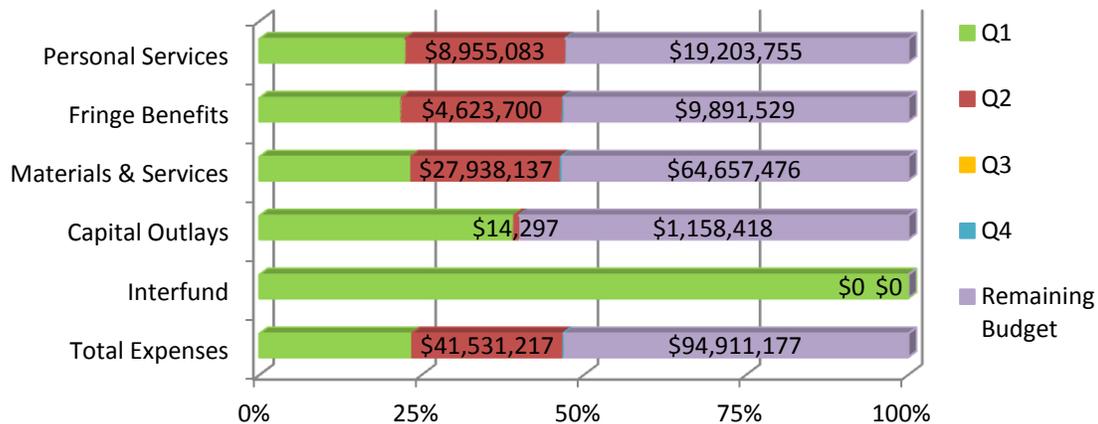
- Miscellaneous revenue is budgeted for the reimbursement from audits currently in progress. Therefore revenue is not expected until the 3rd and 4th quarters.
- Interfund revenue reflects a transfer of \$760,000 to the Children Services Building Purchase Fund (Fund 4051) from the Special Levy Fund (Fund 2021) for the purchase of property located at 3987 East Main Street.
- Other Financing Sources are based on the sale of old fixed assets which has been slow for the 1st half of the year.

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	\$38,135,905	\$42,001,757	\$43,243,924	\$44,293,998	\$80,137,662	\$167,675,584
Current Year Actuals	\$41,803,062	\$41,531,217			\$83,334,279	\$178,245,456

* Current year total represents revised budget.

- Second quarter expenditures of **\$41,531,217** represent **23.3%** of the budgeted amount for the year. YTD expenditures of **\$83,334,279** represent **46.8%** of the budgeted amount for the year.
- Children Services expended \$27,938,137 within Materials & Services during the 2nd quarter, which represents 23.1% of the 2012 budgeted amount. Of the amount expended during the 2nd quarter, \$21,283,518 or 76.2% was for Board and Care.
- Interfund expenditures reflect a transfer of \$760,000 that occurred in the 1st quarter from the Special Levy Fund (Fund 2021) to the Children Services Building Purchase Fund (Fund 4051) for the purchase of property located at 3987 East Main Street.
- Capital Outlays exceeded 25% of the budgeted amount in the 1st quarter but are under 50% for the first half of 2012 due to the timing of construction deliverables for the building of the East Side Center.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$8,372,259	\$8,120,950	97.0%
2nd Quarter	\$9,767,635	\$8,955,083	91.7%
3rd Quarter	\$8,372,259		
4th Quarter	\$9,767,635		
Total	\$36,279,788	\$17,076,033	47.1%

- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of the budget. There was a decrease in the percent of budget expended in the 2nd quarter due to a number of retirements and the associated term payouts that occurred in the 1st quarter.

Budget Corrective Items

Approved

- Resolution No. 0063-12 authorized the transfer of appropriation within the Special Levy Fund (Fund 2021), a transfer of funds from the Special Levy Fund (Fund 2021) to the Children Services Building Purchase Fund (Fund 4051), and supplemental appropriations in the Children Services Building Purchase Fund (Fund 4051). All transactions were in the amount of \$760,000, and were made to properly account for the purchase of the 3987 East Main Street property.
- A revenue estimate decrease of \$4,458,585 was certified by the Budget Commission in the 1st quarter to reflect lower property tax collections in the Special Levy Fund (Fund 2021) as a result of the decrease in property values
- In April 2012, the Auditor's Office declared a surplus of \$7,000,000 in the Real Estate Assessment (REA) Fund. The total amount received by the Children Services was \$414,110, which was credited against the \$805,411 in first half settlement fees that were paid during the 1st quarter.

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

- In addition to the decreased property values throughout Franklin County, Children Services has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement and Public Utility Deregulation revenues. As a result of these reductions, 2012 budgeted revenue is 3.0% less than 2011 actual revenue in the Special Levy Fund (Fund 2021).
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.