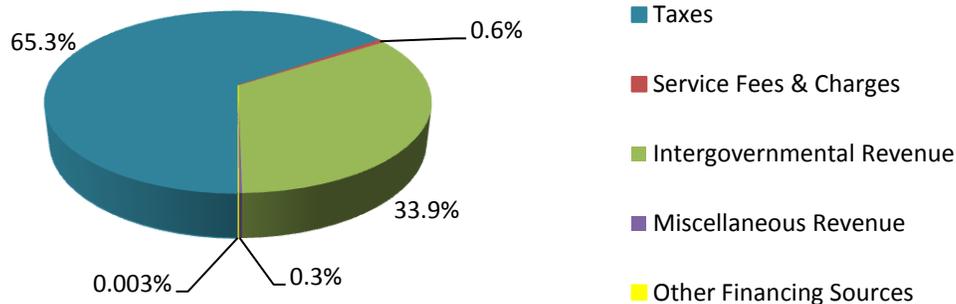


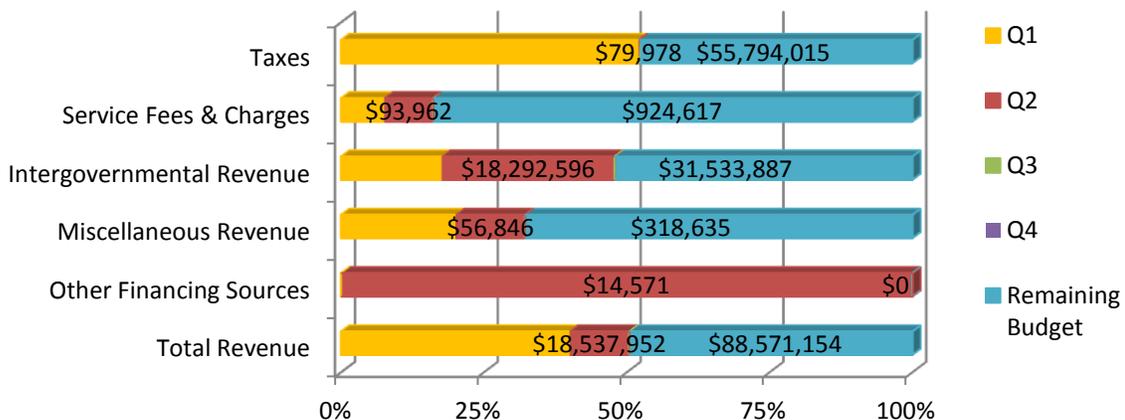
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for Children Services are: Local tax revenues through a 3.1 mill levy and a 1.9 mill levy, Federal revenues (primarily Title IV), and State revenues.

Non-General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$73,026,578	\$18,731,295	\$74,075,591	\$28,361,232	\$91,757,873	\$194,194,696
Current Year Actuals	\$71,642,810	\$18,537,952			\$90,180,762	\$178,742,345

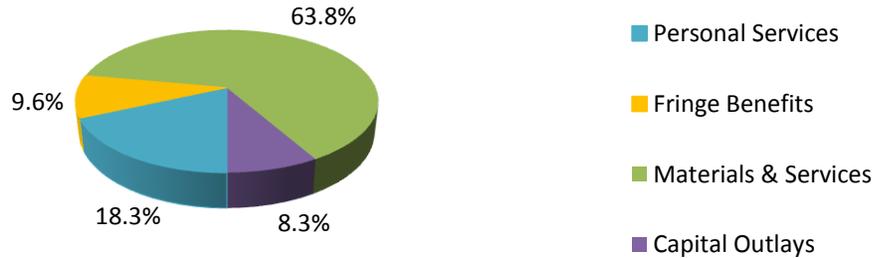
* Current year total represents revised budget.

- Second quarter revenues of **\$18,537,952** represent **10.4%** of the budgeted amount for the year. YTD revenues of **\$90,180,762** represent **50.5%** 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, 52.1% has been collected. In 2012, 51.7% was collected in the 1st Quarter. House Trailer Tax, in the amount of \$35,606, and Personal Property Tax, in the amount of \$44,372, were collected in the 2nd quarter.

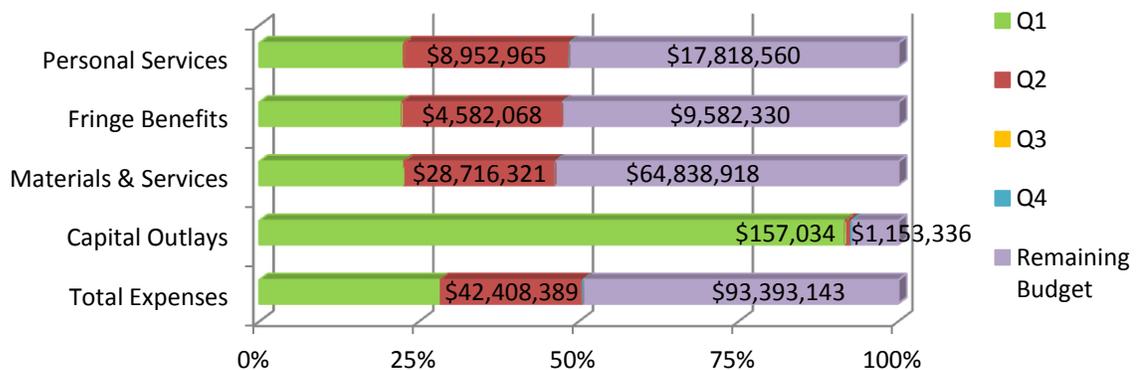
- The Service Fees and Charges revenue is under the projected amount due to the timing of payments from the Franklin County Board of Developmental Disabilities and the Domestic and Juvenile Court. Children Services expects to receive this revenue in the 3rd quarter.
- Miscellaneous revenue is budgeted for the reimbursement from audits currently in progress. Therefore revenue is not expected until the 3rd and 4th quarters.
- Other Financing Sources are based on the sale of old fixed assets which has exceeded budget to date.

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	\$41,803,063	\$41,531,217	\$40,284,415	\$62,272,423	\$83,334,280	\$185,891,118
Current Year Actuals	\$53,570,581	\$42,408,389			\$95,978,970	\$189,372,113

* Current year total represents revised budget.

- Second quarter expenditures of **\$42,408,389** represent **22.4%** of the budgeted amount for the year. YTD expenditures of **\$95,978,970** represent **50.7%** of the budgeted amount for the year.
- Children Services expended \$28,716,321 within Materials & Services during the 2nd quarter, which represents 23.8% of the 2013 budgeted amount. Of the amount expended during the 2nd quarter, \$21,859,626 or 76.1% was for Board and Care.
- Capital Outlays exceed 50% through the 2nd quarter due to the purchase of the building at 4071 E. Main St. for the new East Center location in January 2013.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$7,985,601	\$7,832,744	98.1%
2nd Quarter	\$9,316,534	\$8,952,965	96.1%
3rd Quarter	\$7,985,601		
4th Quarter	\$9,316,534		
Total	\$34,604,270	\$16,785,709	48.5%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budget. Based on the expenditures from the 2nd quarter, Personal Services for Children Services are on target with the budgeted amount.

Budget Corrective Items

Approved

- A revenue increase of \$201,304 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the 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

- Children Services has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement. As a result of these reductions, 2013 TPPT reimbursement budgeted revenue is 58.2% less than 2012 actual revenue in the Special Levy Fund (Fund 2021).
- As enacted in the State of Ohio 2014-2015 Biennial Budget (HB 59), the 2.5% and 10.0% real estate property tax rollbacks may not be applied to reduce the taxes due on new or replacement levies approved at the November 2013 election for tax year 2013, 2014, or any later tax year, or to levies approved at any later election.