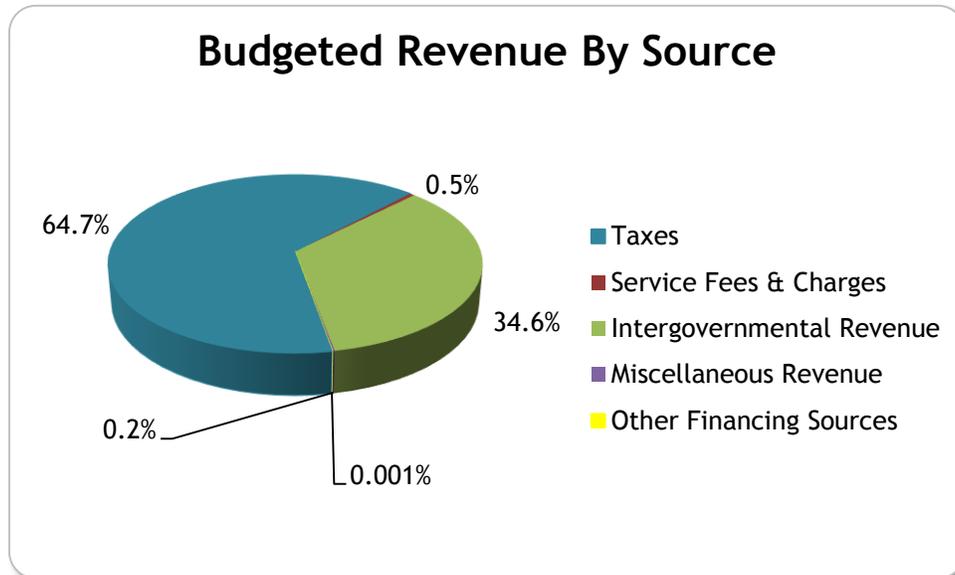
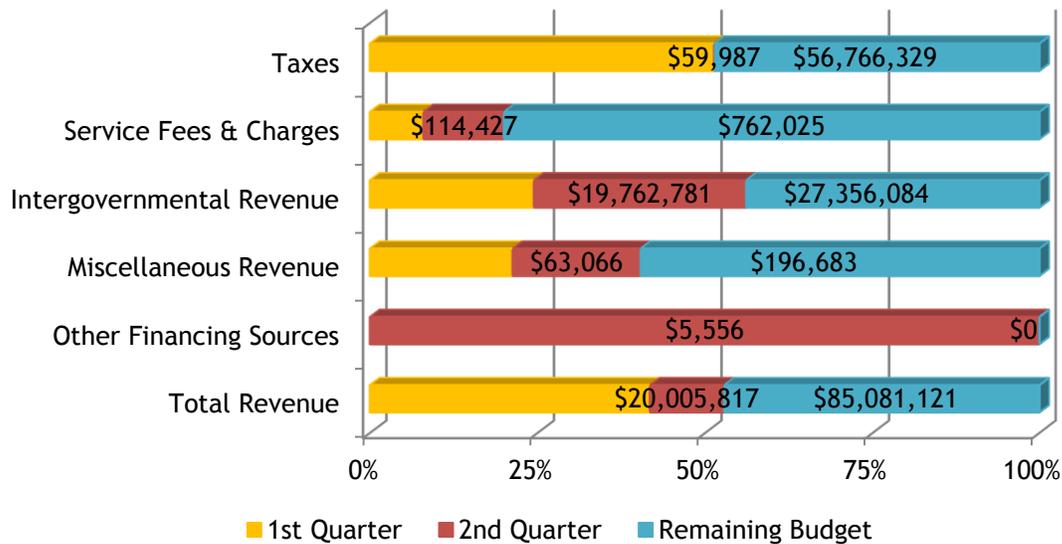


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$180,488,923** for 2014.
- The main sources of non-general fund revenue for Children Services are: Levy/local tax revenues, Federal revenues (primarily Title IV), and State revenues.

### Non-General Fund - Quarterly Revenue

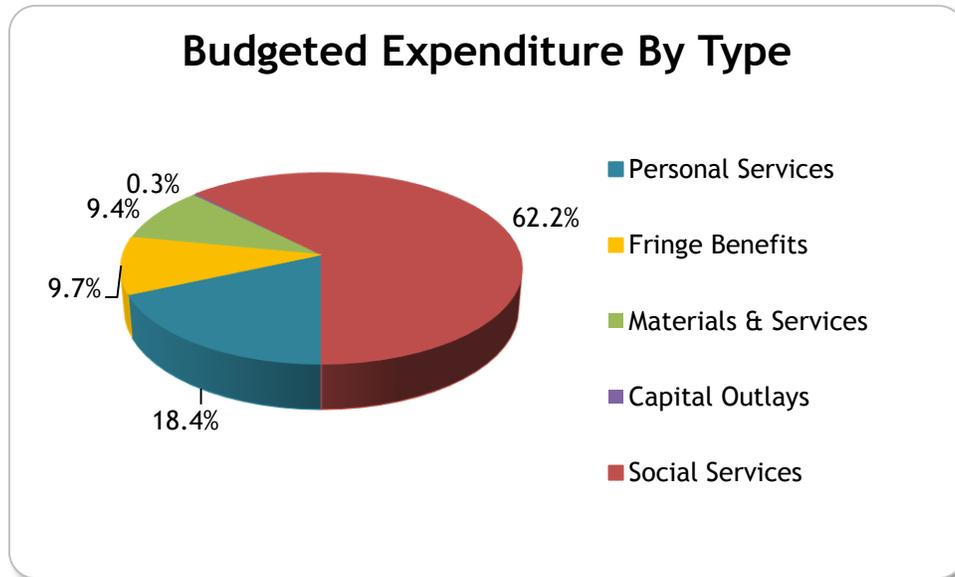


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$71,642,809	\$18,537,952	\$67,457,196	\$15,978,688	\$90,180,761	\$173,616,645
Current Year	\$75,405,041	\$20,005,817			\$95,410,858	\$180,488,923

\*Current year total represents revised budget.

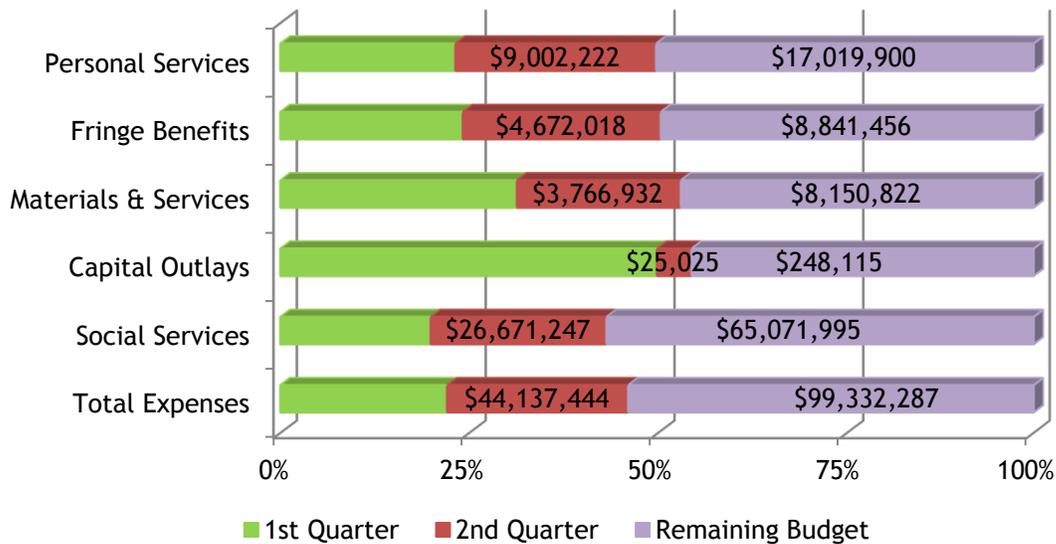
- Second quarter revenue of **\$20,005,817** represents **11.1%** of the budgeted amount for the year. YTD revenue of **\$95,410,858** represents **52.9%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1<sup>st</sup> quarter, 51.4% has been collected. House Trailer Tax, in the amount of \$31,761, and Personal Property Tax, in the amount of \$15,967, were collected in the 2<sup>nd</sup> 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 3<sup>rd</sup> quarter.
- Other Financing Sources are based on the sale of old fixed assets which has exceeded budget to date.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be **\$184,109,158** for 2014.

### Non-General Fund - Quarterly Expenditures



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$53,570,580	\$42,408,389	\$43,699,586	\$46,162,151	\$95,978,969	\$185,840,706
Current Year	\$40,639,426	\$44,137,445			\$84,776,871	\$184,109,158

\*Current year total represents revised budget.

- Second quarter expenditures of **\$44,137,445** represent **24.0%** of the budgeted amount for the year. YTD expenditures of **\$84,776,871** represent **46.1%** of the budgeted amount for the year.
- Expenditures in the new Social Services rollup were \$49,457,694 through the 2<sup>nd</sup> quarter, which represents 43.2% of the 2014 budgeted amount. Of the amount expended through the 2<sup>nd</sup> quarter, \$41,909,211 or 84.7% was for Board and Care.
- Capital Outlays exceed 50% through the 2<sup>nd</sup> quarter due to the purchase of Telecommunication Equipment and Servers.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$7,815,932	\$7,846,918	100.4%
2 <sup>nd</sup> Quarter	\$9,118,588	\$9,002,222	98.7%
3 <sup>rd</sup> Quarter	\$7,815,932		
4 <sup>th</sup> Quarter	\$9,118,588		
<b>Total</b>	<b>\$33,869,040</b>	<b>\$16,849,140</b>	<b>49.7%</b>

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The slight variance in Personal Services during the 1<sup>st</sup> quarter is attributed to \$54,943 in termination payouts of unused leave time. Otherwise, expenditures within Personal Services are on target with the budgeted amount.
- A 2.0% wage and benefit increase retroactive to February 1, 2014 plus \$500 lump sum payment was included in the recently approved bargaining unit agreement. In addition, a 2.0% wage and benefit increase plus \$500 lump sum payment for non-bargaining employees was approved by the Children Service Board of Trustees to be effective July 1, 2014. These increases will impact Personal Services expenditures during the 3<sup>rd</sup> and 4<sup>th</sup> quarters. OMB will monitor these expenditures during the remainder of the year to determine if supplemental appropriations will be necessary.

### Non-General Fund - Budget Corrective Items - Approved

- A revenue increase of \$2,033,935 was certified by the Budget Commission in the 1<sup>st</sup> quarter to reflect the revised estimate for property tax collections in the Special Levy Fund (Fund 2021).

### Non-General Fund - Budget Corrective Items - Pending

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