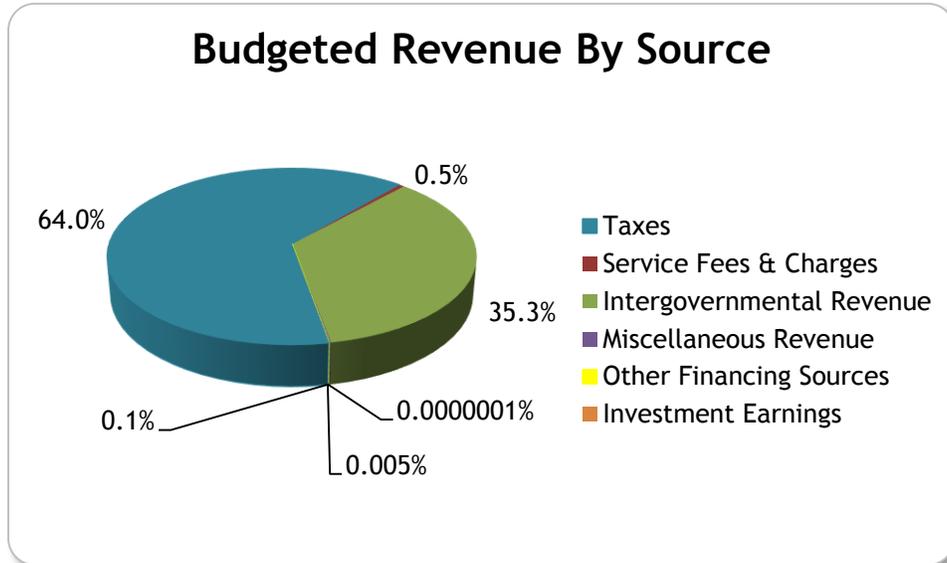
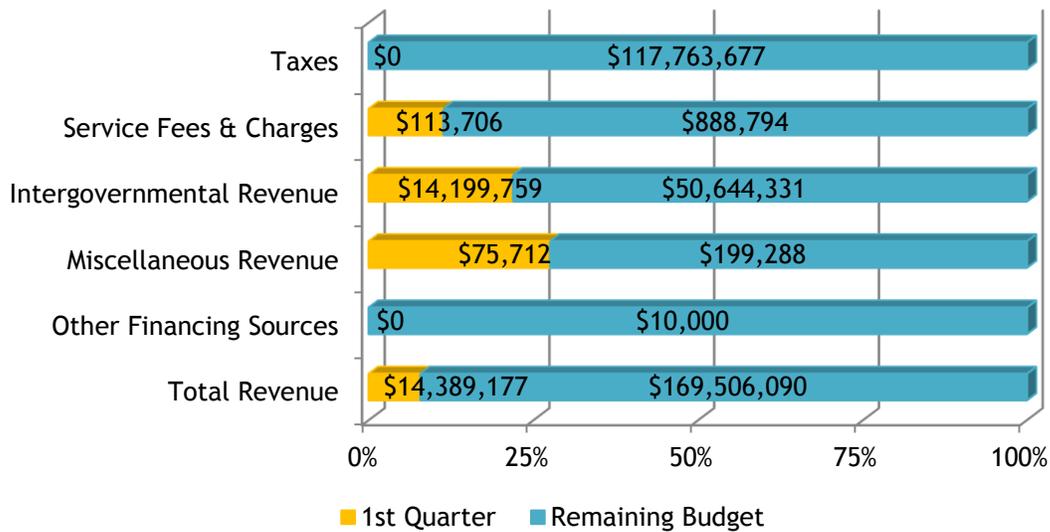


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$183,895,266** for 2015.
- 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

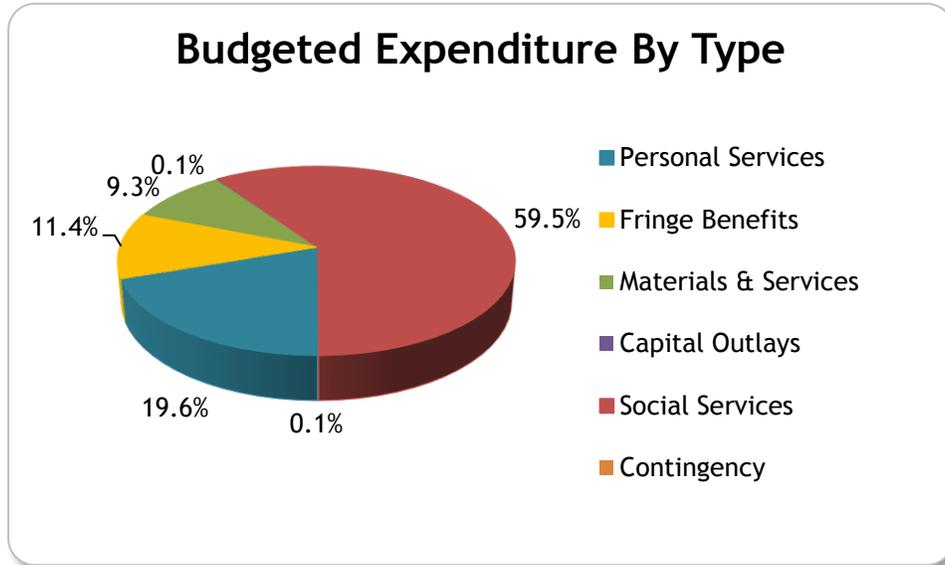


| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year | \$75,405,041 | \$20,005,817 | \$69,486,559 | \$15,918,251 | \$75,405,041 | \$180,815,668 |
| Current Year | \$14,389,177 | | | | \$14,389,177 | \$183,895,266 |

**Current year total represents revised budget.*

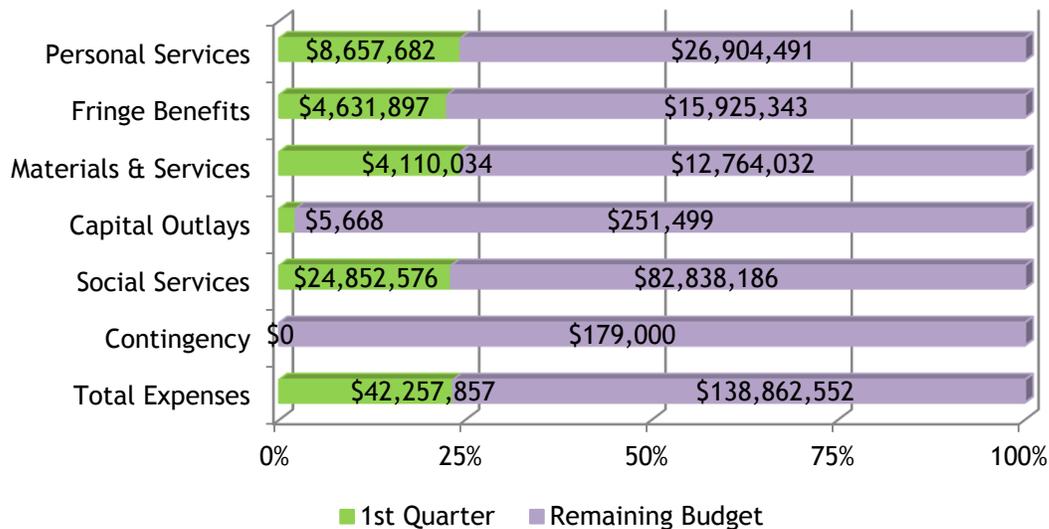
- First quarter revenue of **\$14,389,177** represents **7.8%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement is set to occur during the 2nd quarter, rather than the 1st quarter as in the prior year.
- Service Fees and Charges and Intergovernmental Revenue are less than 25% through the 1st quarter, but are expected to align with budget in the 2nd and 3rd quarters.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be **\$181,120,409** for 2015.

Non-General Fund - Quarterly Expenditures



| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year | \$40,639,297 | \$44,137,444 | \$41,987,118 | \$46,525,527 | \$40,639,297 | \$173,289,386 |
| Current Year | \$42,257,856 | | | | \$42,257,856 | \$181,120,409 |

*Current year total represents revised budget.

- First quarter expenditures of **\$42,257,856** represent **23.3%** of the budgeted amount for the year.
- There have been minimal expenditures in Capital Outlays since most of the projects are planned for later in the year.
- Expenditures in the new Social Services rollup were \$24,852,576 during the 1st quarter, which represents 23.1% of the 2015 budgeted amount. Of the amount expended during the 1st quarter, \$20,388,075 or 82.0% was for Board and Care.
- Contingency is budgeted at \$179,000 for Operational Support Tool Licenses, Support, and Maintenance and IT Infrastructure Hardware Refresh pending the decision county wide regarding hardware and server solutions.

Non-General Fund - Personal Services Analysis

| Quarter | Agency Budget | Actual Expenditures | % of Budget |
|-------------------------|---------------------|---------------------|--------------|
| 1 st Quarter | \$8,206,655 | \$8,657,681 | 105.5% |
| 2 nd Quarter | \$9,574,431 | | |
| 3 rd Quarter | \$8,206,655 | | |
| 4 th Quarter | \$9,574,431 | | |
| Total | \$35,562,172 | \$8,657,681 | 24.3% |

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services is attributed to the timing of the lump sum payment that was authorized as part of the collective bargaining agreement, as well as a lower than anticipated vacancy rate as Children Services addresses the high staff turnover rate by increasing the number of new caseworkers hired above traditional levels in order to maintain an adequate number of staff. 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 \$4,303,552 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). This includes \$792,635 for tangible personal property tax (TPPT) reimbursement related to the 1.9 mills renewal levy approved by voters in November 2014 for collections beginning January 2015.

Non-General Fund - Budget Corrective Items - Pending

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

Additional Budget Analysis

- As introduced in House Bill 64, also known as the State of Ohio Executive Budget for Fiscal Years 2016-2017, the tangible personal property tax (TPPT) reimbursement would be completely phased out for the levy agencies in Franklin County as of July 1, 2015. If adopted, the TPPT reimbursement for Children Services would be reduced from \$2,085,881.26 to \$1,042,940.63 in 2015, and there would be no reimbursement for 2016 and beyond.