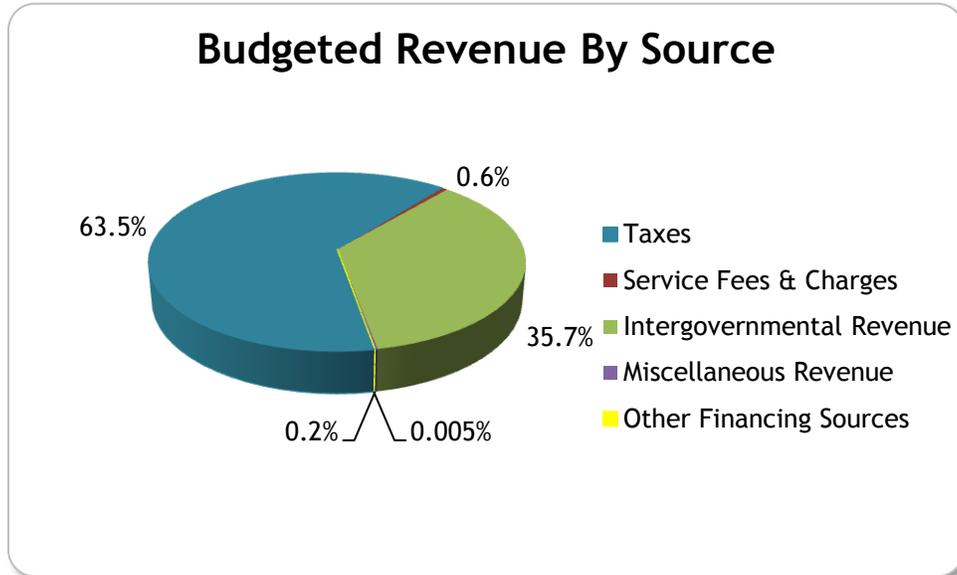
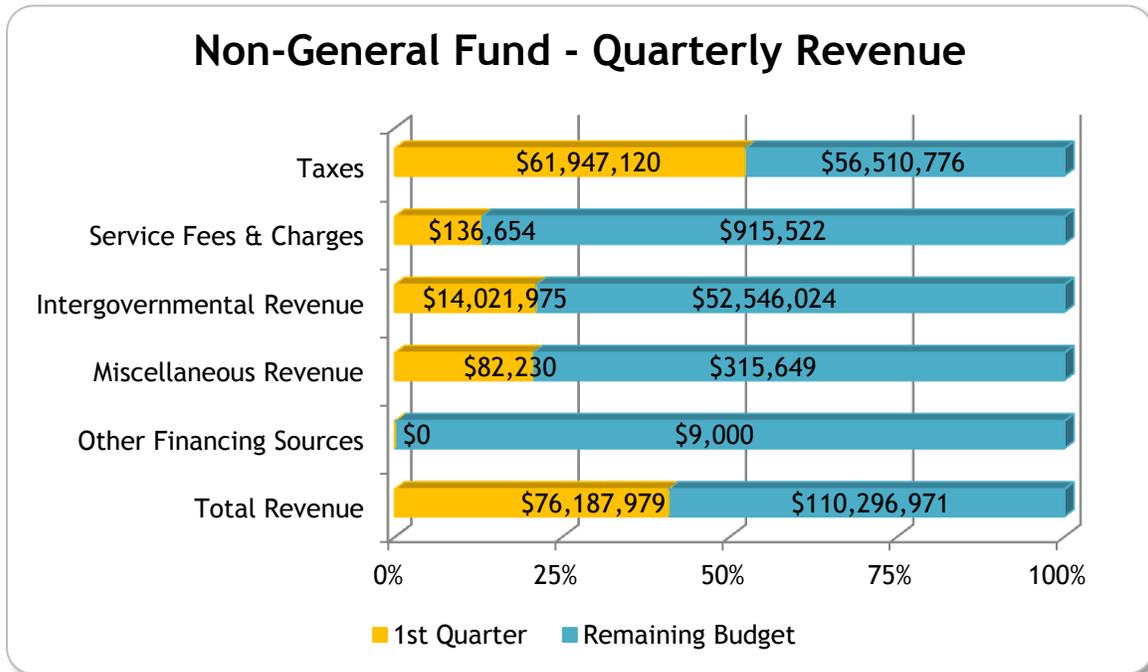


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$186,484,950** for 2016.
- The main sources of non-general fund revenue for Children Services are Levy/local tax revenues, Federal revenues (primarily Title IV), and State revenues.

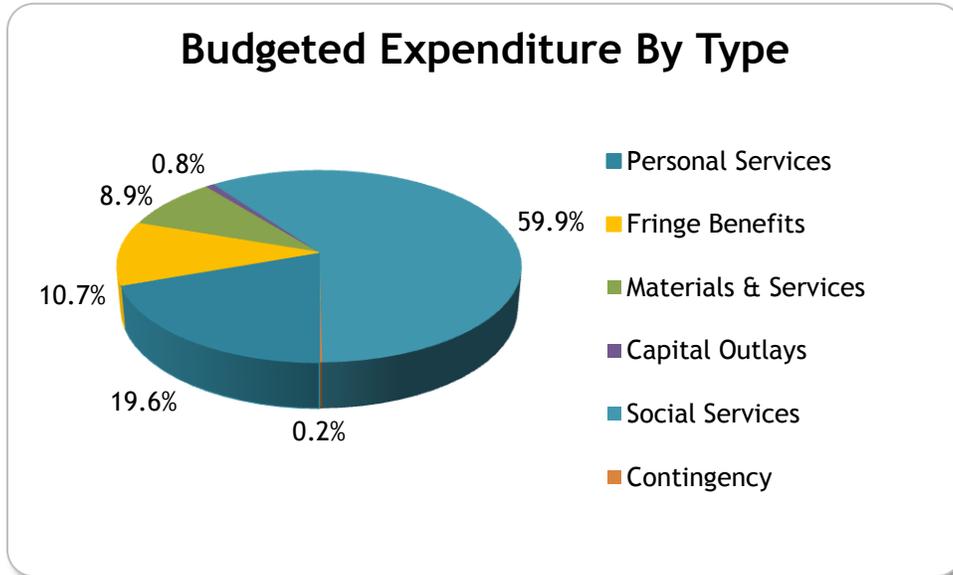


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$14,397,174	\$80,659,327	\$65,894,536	\$20,570,916	\$14,397,174	\$181,521,953
Current Year	\$76,187,979				\$76,187,979	\$186,484,950

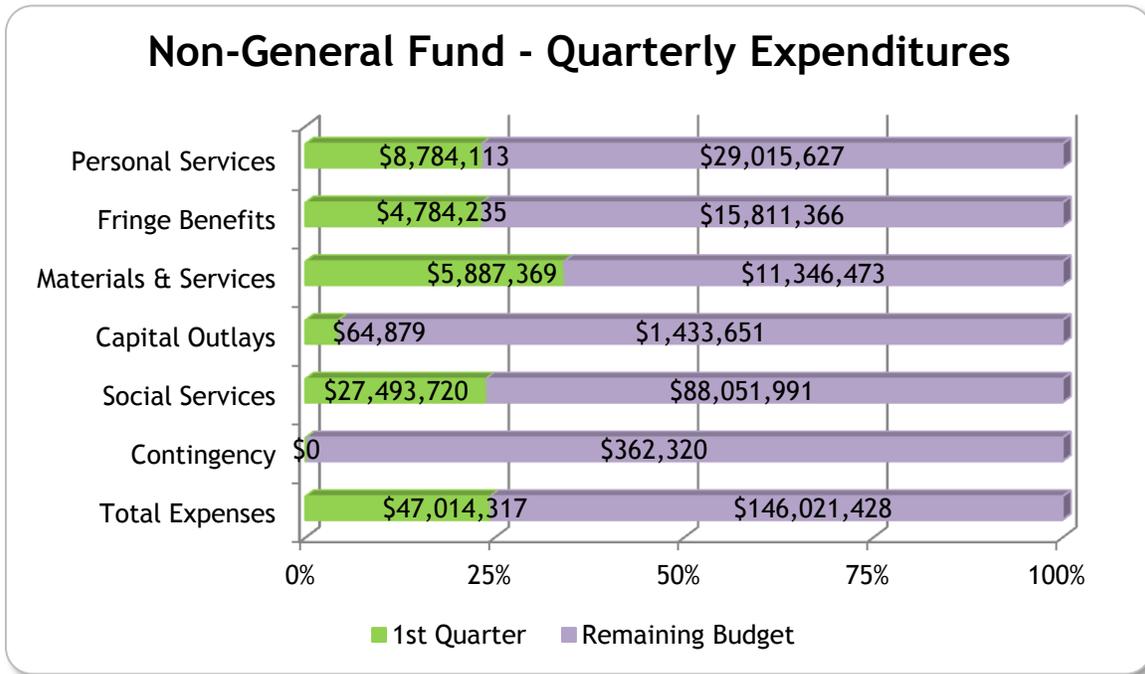
*Current year total represents revised budget.

- First quarter revenue of **\$76,187,979** represents **40.9%** 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 occurred during the 2nd quarter of 2015. In 2016, settlement returned to the 1st quarter.
- Service Fees and Charges and Intergovernmental Revenue are less than 25% through the 1st quarter, but are expected to align with the budget in the 2nd and 3rd quarters.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be **\$193,035,745** for 2016.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$42,257,857	\$47,001,748	\$45,051,429	\$46,514,111	\$42,257,857	\$180,825,145
Current Year	\$47,014,317				\$47,014,317	\$193,035,745

*Current year total represents revised budget.

- First quarter expenditures of **\$47,014,317** represent **24.4%** of the budgeted amount for the year.
- Materials & Services exceeded the 25.0% benchmark established for the 1st quarter primarily due to Auditor & Treasurer Fees (\$784,314), the Cost Allocation Plan (\$1,119,114), and Safety & Security Services expenditures (\$473,892).
- There have been minimal expenditures in Capital Outlays during the 1st quarter since most of the projects are planned for later in the year.
- Expenditures within Social Services were 23.8% of the budgeted amount during the 1st quarter. Of the amount expended during the 1st quarter, \$17,620,534 or 64.1% was for Board and Care.
- Non-bargaining employee wage increases are budgeted in Contingency (\$362,320) pending the decision by the Children Services Board of Trustees to approve an increase in July 2016.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$8,723,017	\$8,784,113	100.7%
2 nd Quarter	\$10,176,853		
3 rd Quarter	\$10,176,853		
4 th Quarter	\$8,723,017		
Total	\$37,799,741	\$8,784,113	23.2%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. Personal Services expenditures exceeded the 23.1% benchmark due to lower than anticipated vacancies and higher than anticipated term payouts.

Non-General Fund - Budget Corrective Items - Approved

- There have been no approved budget adjustments to date.

Non-General Fund - Budget Corrective Items - Pending

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

Additional Budget Analysis

- The 2016-2017 state biennial budget (House Bill 64) included a provision for the complete phase out of the tangible personal property tax (TPPT) reimbursement for the levy agencies in Franklin County as of July 1, 2015. The last TPPT reimbursement for Children Services in the amount of \$1,042,941 was received in July 2015.