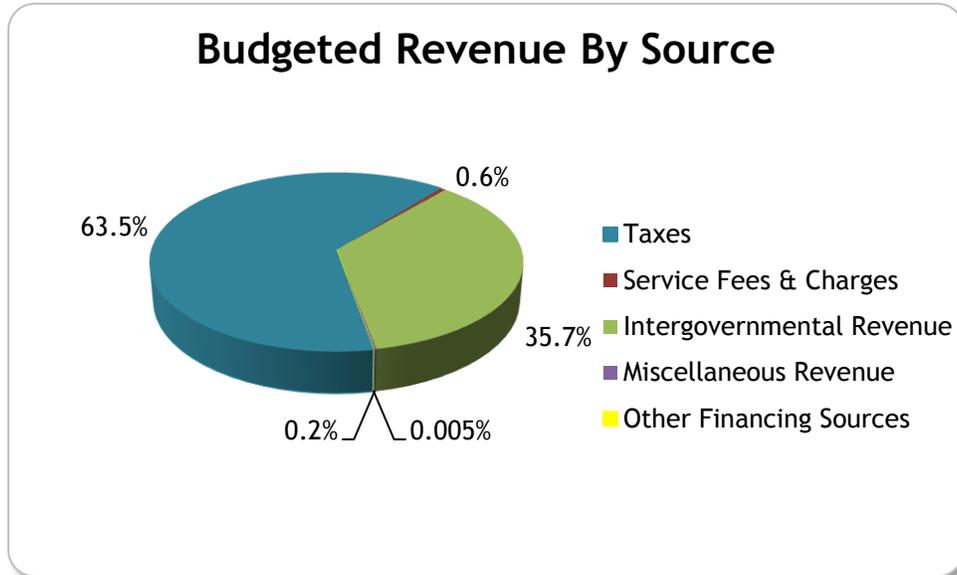
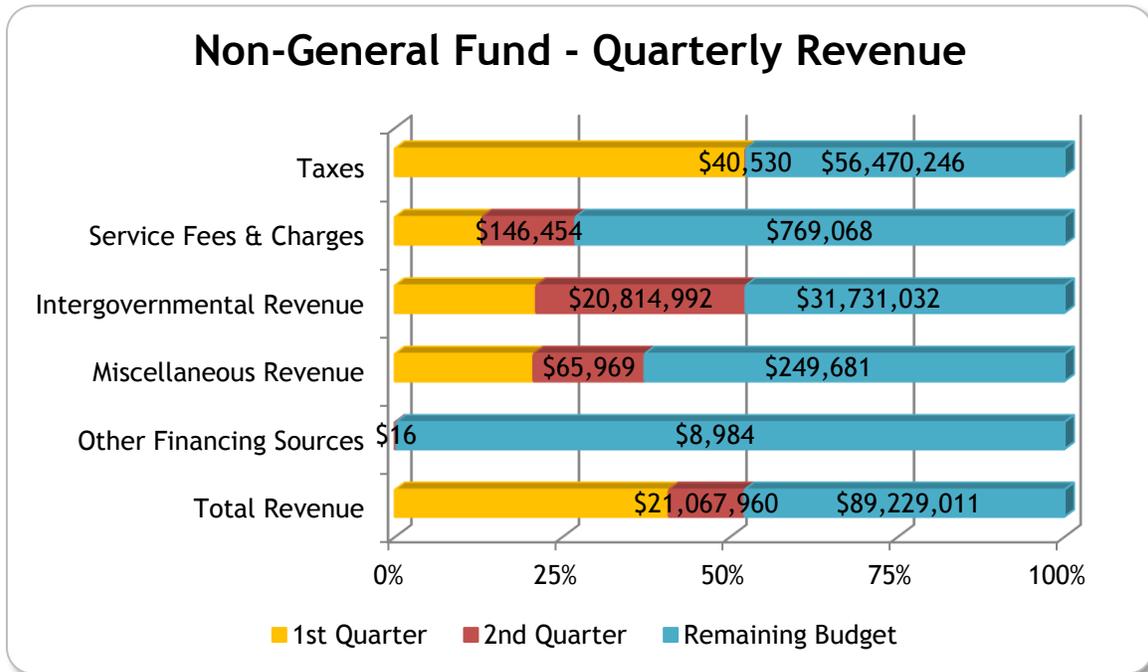


Non-General Fund - Revenue Analysis



- 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.

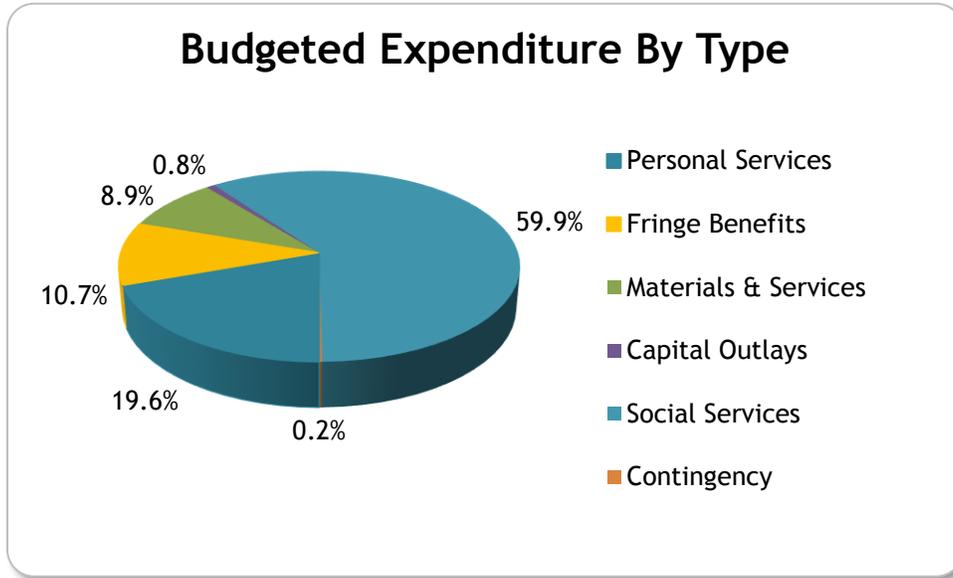


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$14,397,174	\$80,659,327	\$65,894,536	\$20,570,916	\$95,056,501	\$181,521,953
Current Year	\$76,187,979	\$21,067,960			\$97,255,939	\$186,484,950

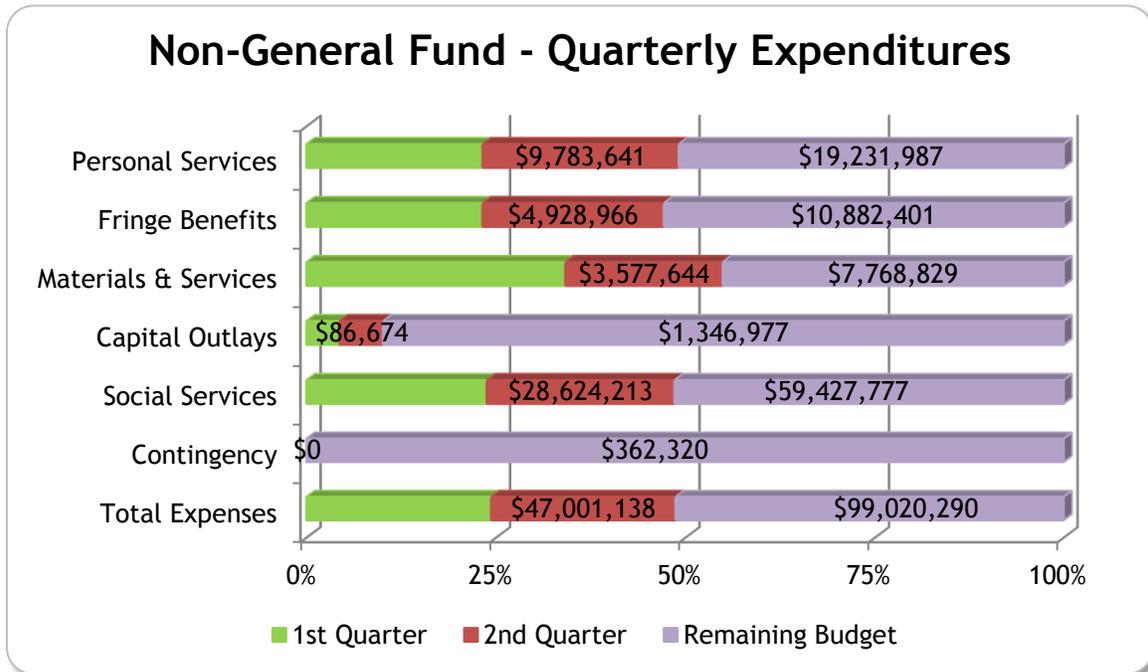
*Current year total represents revised budget.

- Second quarter revenue of **\$21,067,960** represents **11.3%** of the budgeted amount for the year. YTD revenue of **\$97,255,939** represents **52.2%** 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 2nd quarter, but are expected to align with the budget by year end.

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	\$47,001,749	\$45,051,429	\$46,514,111	\$89,259,606	\$180,825,146
Current Year	\$47,014,317	\$47,001,138			\$94,015,455	\$193,035,745

**Current year total represents revised budget.*

- Second quarter expenditures of **\$47,001,138** represent **24.4%** of the budgeted amount for the year. YTD expenditures of **\$94,015,455** represent **48.7%** of the budgeted amount for the year.
- There have been minimal expenditures in Capital Outlays during the 2nd quarter since most of the projects are planned for later in the year.
- Expenditures within Social Services were 24.8% of the budgeted amount during the 2nd quarter. Of the amount expended during the 2nd quarter, \$17,825,927 or 62.3% 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	\$9,783,641	96.1%
3 rd Quarter	\$10,176,853		
4 th Quarter	\$8,723,017		
Total	\$37,799,741	\$18,567,754	49.1%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in the 1st quarter was associated with lower than anticipated vacancies and higher than anticipated term payouts. During the 2nd quarter, there were no significant variances.

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.
- The General Assembly approved House Bill 50, which requires the Ohio Department of Job and Family Services (ODJFS) to submit a state plan amendment by June of 2017 that extends the age limit for foster care payments from age 18 to age 21. The bill requires implementation of these amendments to begin December 2017 if the amendments have been approved by the Secretary of the U.S. Department of Health and Human Services and the General Assembly has appropriated sufficient funds to operate the program. Notably, the bill requires the state to cover all costs for this foster care extension