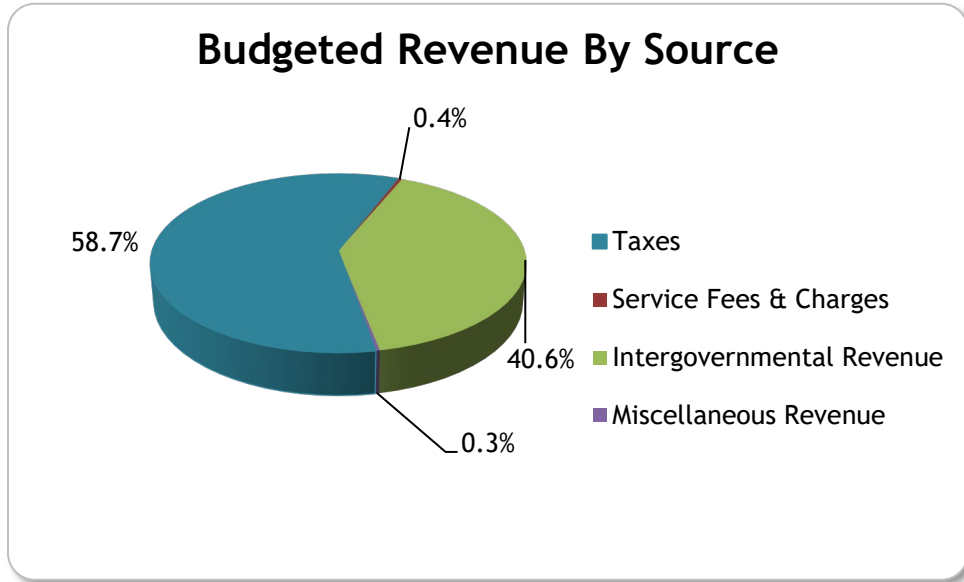
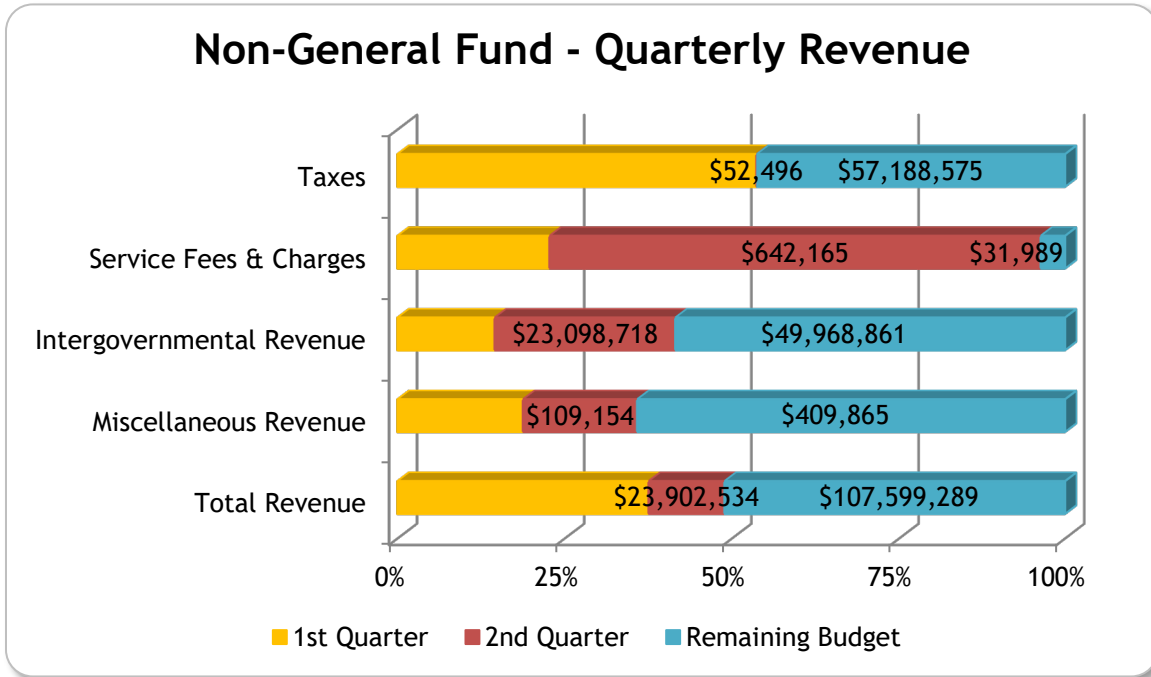


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$210,631,125** for 2020.
- The main sources of non-general fund revenue for Children Services are levy/local tax revenues through a 3.1 mill levy and a 1.9 mill levy, federal revenues (primarily Title IV), and state revenues.

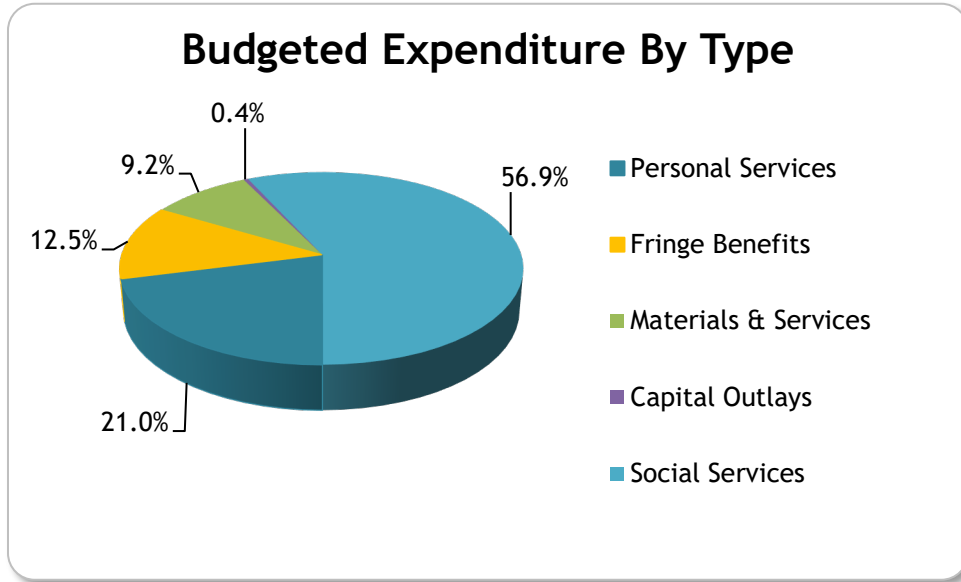


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$82,595,811	\$22,364,133	\$81,083,775	\$12,911,017	\$104,959,944	\$198,954,736
Current Year	\$79,129,301	\$23,902,534			\$103,031,835	\$210,631,125

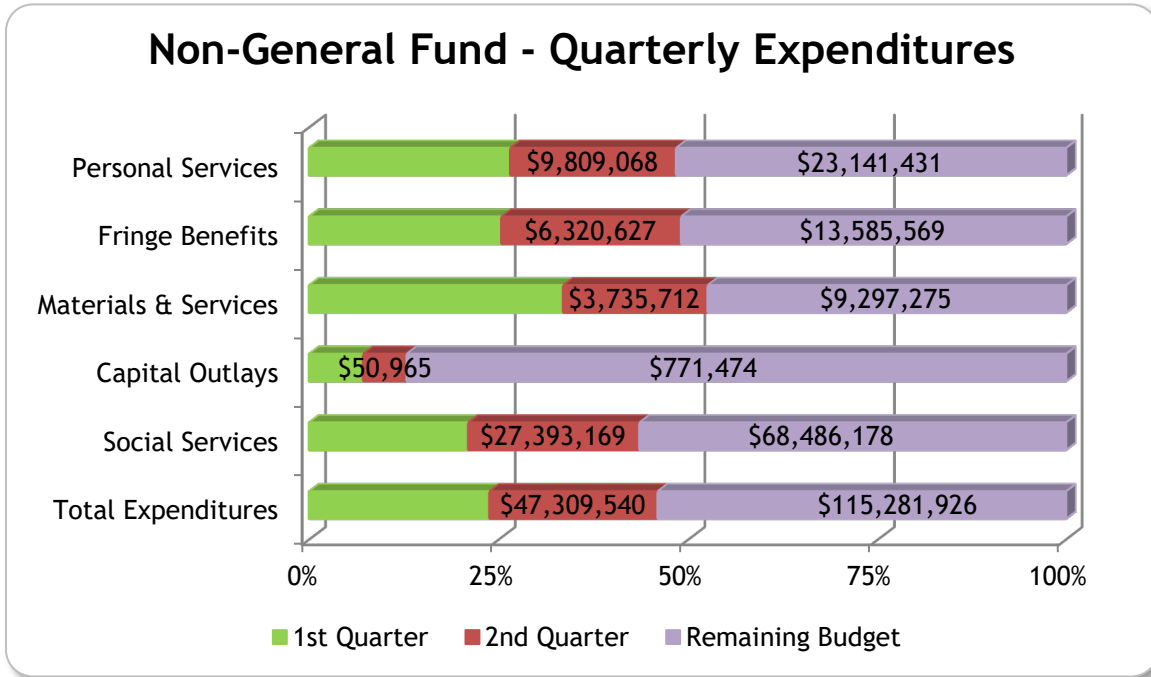
*Current year total represents revised budget.

- Second quarter revenue of **\$23,902,534** represents **11.4%** of the budgeted amount for the year. YTD revenue of **\$103,031,835** represents **48.9%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in the 1st and 3rd quarters. As of the end of the 2nd quarter, 53.7% has been collected. This represents an increase of \$1,634,708 or 2.5% from the amount collected during the same period in the prior year.
- Service Fees & Charges collected during the 2nd quarter were \$642,165, which represents 73.6% of the budgeted amount, due mainly to the timing of juvenile court receipts.
- Intergovernmental Revenue was \$35,540,123 through the end of the 2nd quarter, which represents 41.6% of the budgeted amount. This represents a decrease of \$4,229,713 or 10.6% from the amount collected during the same period in 2019. The variance in revenue is primarily due to the timing of when Title IV-E revenue is received from the federal government, now that the Protect Ohio waiver has expired with the implementation of the Family First Prevention Services Act (FFPSA) as part of Division E in the Bipartisan Budget Act of 2018 (H.R. 1892). Revenue is expected to more closely align with budget later in the year with the receipt of Title IV-E reimbursements.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be **\$213,303,655** for 2020.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$50,333,308	\$50,419,284	\$52,564,044	\$50,909,585	\$100,752,592	\$204,226,221
Current Year	\$50,712,190	\$47,309,540			\$98,021,729	\$213,303,655

*Current year total represents revised budget.

- Second quarter expenditures of **\$47,309,540** represent **22.2%** of the budgeted amount for the year. YTD expenditures of **\$98,021,729** represent **46.0%** of the budgeted amount for the year.
- Materials & Services expenditures were \$10,296,617 through the end of the 2nd quarter, which represents 52.6% of the budgeted amount.
- Capital Outlays expenditures totaled \$50,965 during the 2nd quarter, which represents 5.8% of the budgeted amount. The costs are related to copiers & fax machines. The agency anticipates purchasing IT software and hardware later in the year.
- Children Services expended \$27,393,169 within Social Services during the 2nd quarter, which represents 22.6% of the budgeted amount. Of the amount expended, \$16,338,960 or 59.6% was for Board and Care and \$7,693,155 or 28.1% was for Managed Board and Care.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$11,624,838	\$11,888,162	102.3%
2 nd Quarter	\$9,964,146	\$9,809,068	98.4%
3 rd Quarter	\$11,624,838		
4 th Quarter	\$11,624,838		
Total	\$44,838,660	\$21,697,229	48.4%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 48.1% of the budgeted amount. The variance in Personal Services expenditures during the 1st quarter is due to higher than normal payouts of unused sick leave for employees who separated from the agency. There was no significant variance in Personal Services expenditures during the 2nd quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized non-general fund supplemental appropriations in the amount of \$4,556,197 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Children Services in the Special Levy Fund (Fund 2021) was \$693,613.
- A revenue increase of \$1,642,398 was made during the 1st quarter to reflect the revised estimate certified by the Budget Commission for property tax collections within the Special Levy Fund (Fund 2021). This includes revenue for the 3.1 mil renewal levy approved by voters in November 2019 for collections beginning in January 2020.

Non-General Fund - Budget Corrective Items - Pending

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