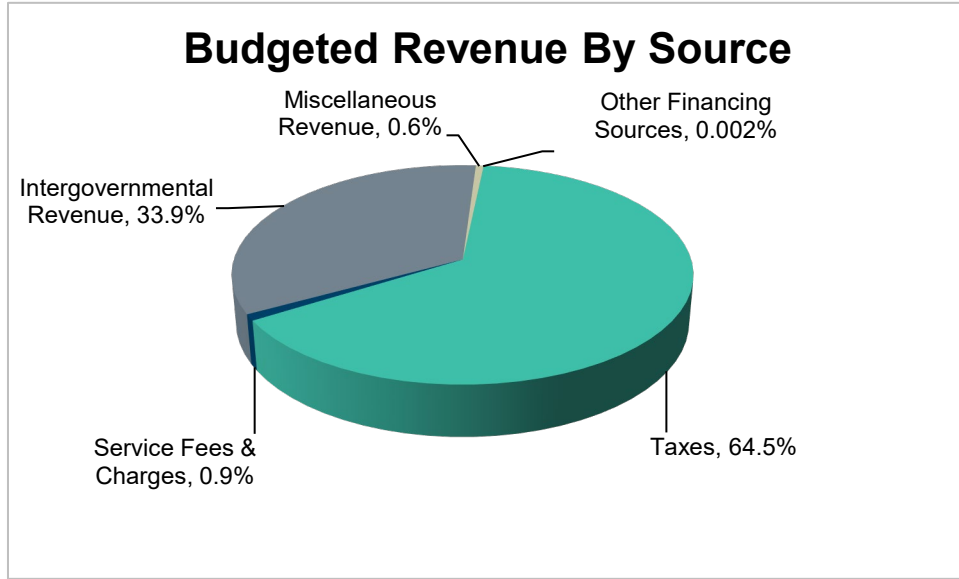
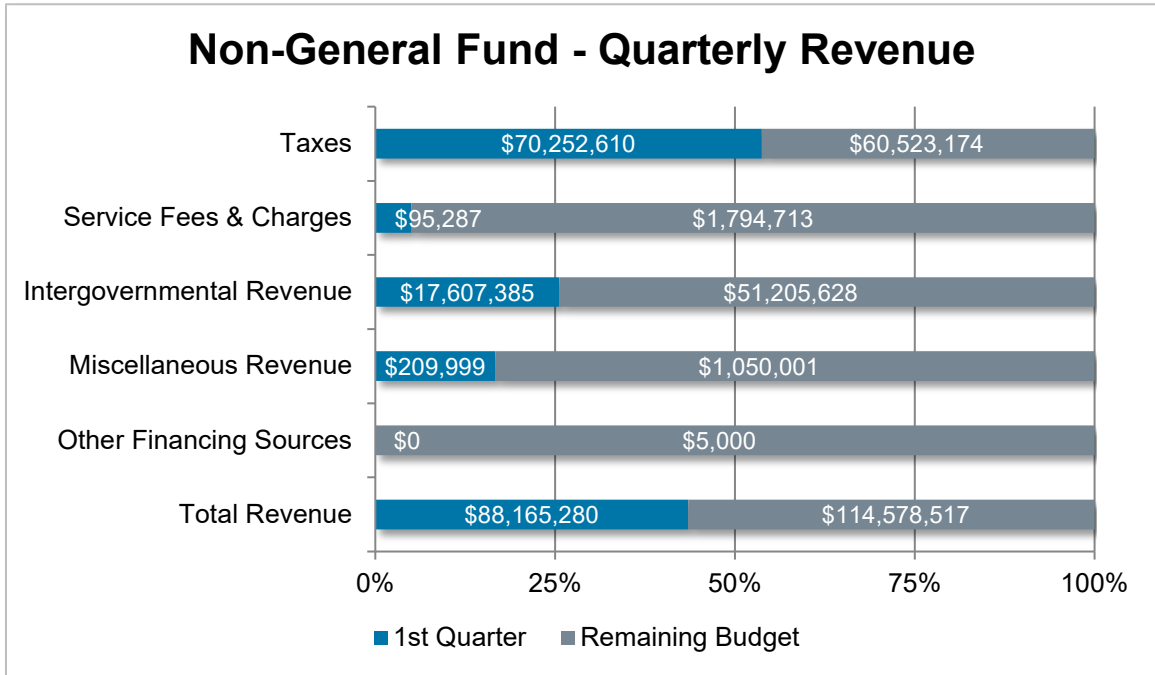


Non-General Fund – Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$202,743,797** for 2024.
- 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	\$84,645,473	\$19,722,070	\$74,976,305	\$21,103,135	\$84,645,473	\$200,446,983
Current Year	\$88,165,280				\$88,165,280	\$202,743,797

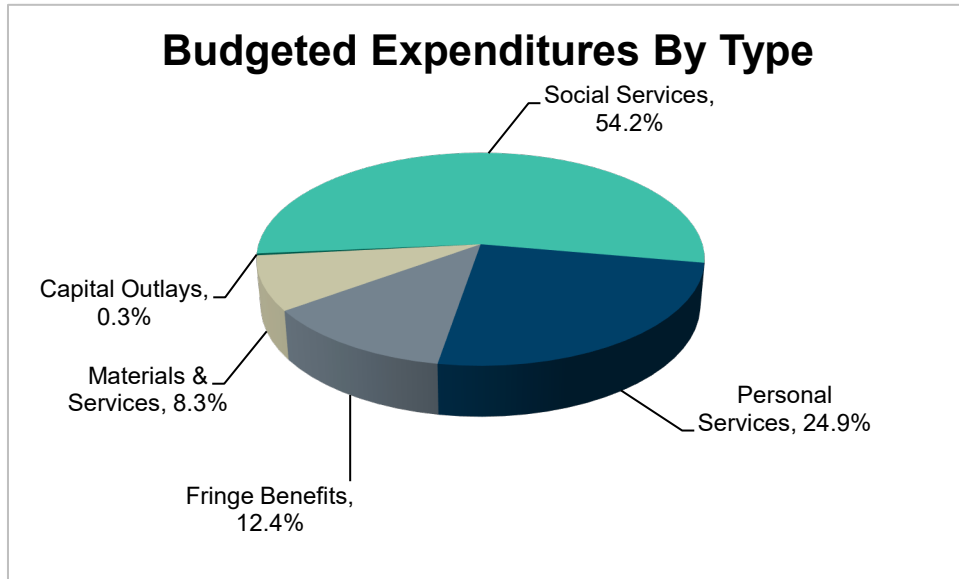
*Current year total represents revised budget.

- YTD revenue of **\$88,165,280** represents **43.5%** of the budgeted amount for the year. The change from the prior year is primarily due to higher than anticipated Title IV-E funding from the receipt of additional Funding Certainty Grant revenue, which assists former waiver counties in recovering revenue lost due to the elimination of the waiver.

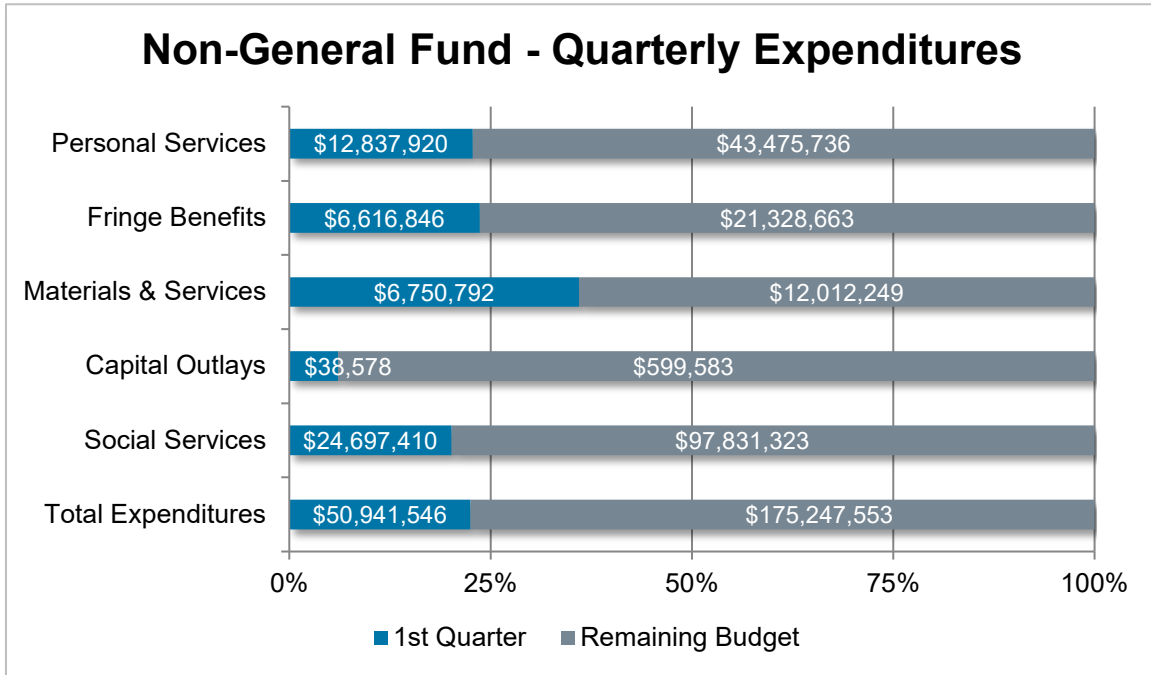
Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Real Estate Tax	Taxes	\$70,146,146	79.6%
IV-E Protect Ohio Waiver	Intergovernmental Revenue	\$5,025,523	5.7%
IV-E Administration	Intergovernmental Revenue	\$4,468,910	5.1%
IV-E Institutional Care	Intergovernmental Revenue	\$3,509,249	4.0%
IV-E Miscellaneous Revenue	Intergovernmental Revenue	\$923,098	1.0%

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be **\$226,189,099** for 2024.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$45,132,249	\$55,574,905	\$51,962,186	\$59,092,807	\$45,132,249	\$211,762,147
Current Year	\$50,941,546				\$50,941,546	\$226,189,099

*Current year total represents revised budget.

- YTD expenditures of **\$50,941,546** represent **22.5%** of the budgeted amount for the year. The change from the prior year is primarily due to the impact of the annual pay increases, the timing of charges for the cost allocation plan, and an increase in prevention services.

Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Board & Care	Social Services	\$12,578,357	24.7%
Managed Board & Care	Social Services	\$8,076,439	15.9%
Levy Prevention Services	Social Services	\$2,608,283	5.1%
Cost Allocation Plan	Materials & Services	\$1,352,531	2.7%
Auditor & Treasurer Fee	Materials & Services	\$865,192	1.7%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$12,995,459	\$12,837,920	98.8%
2 nd Quarter	\$15,161,369		
3 rd Quarter	\$12,995,459		
4 th Quarter	\$15,161,369		
Total	\$56,313,656	\$12,837,920	22.8%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$11,910,606	92.8%
Termination Payouts	\$149,692	1.2%
Overtime	\$262,768	2.0%
Other Personal Services	\$514,854	4.0%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$1,098,877	Supplemental	Non-Bargaining Increase
0063-24	\$5,000,000	Supplemental	Carryover of Prior Year Expenditures
0063-24	(\$1,530,989)	Revenue Adjustment	Revised Property Tax Estimate