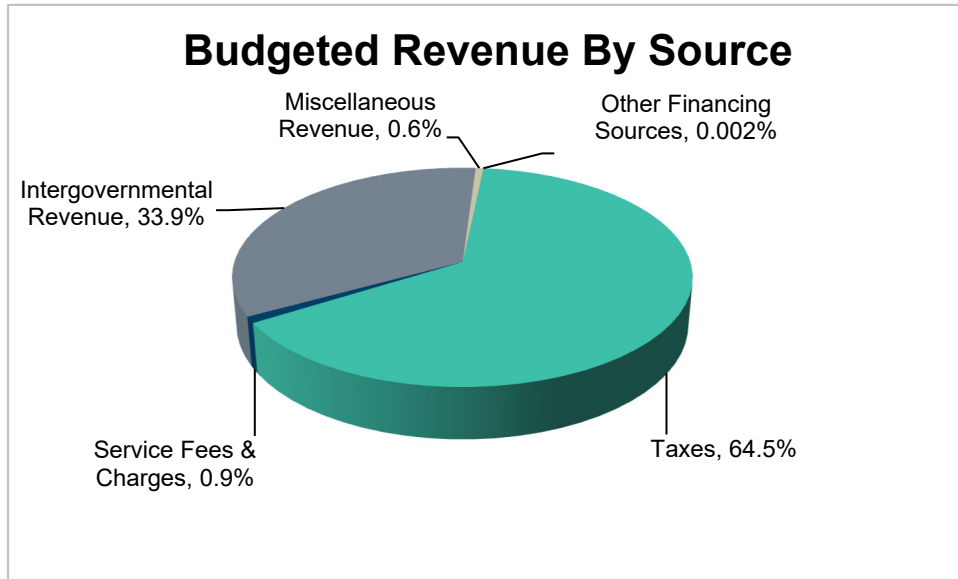
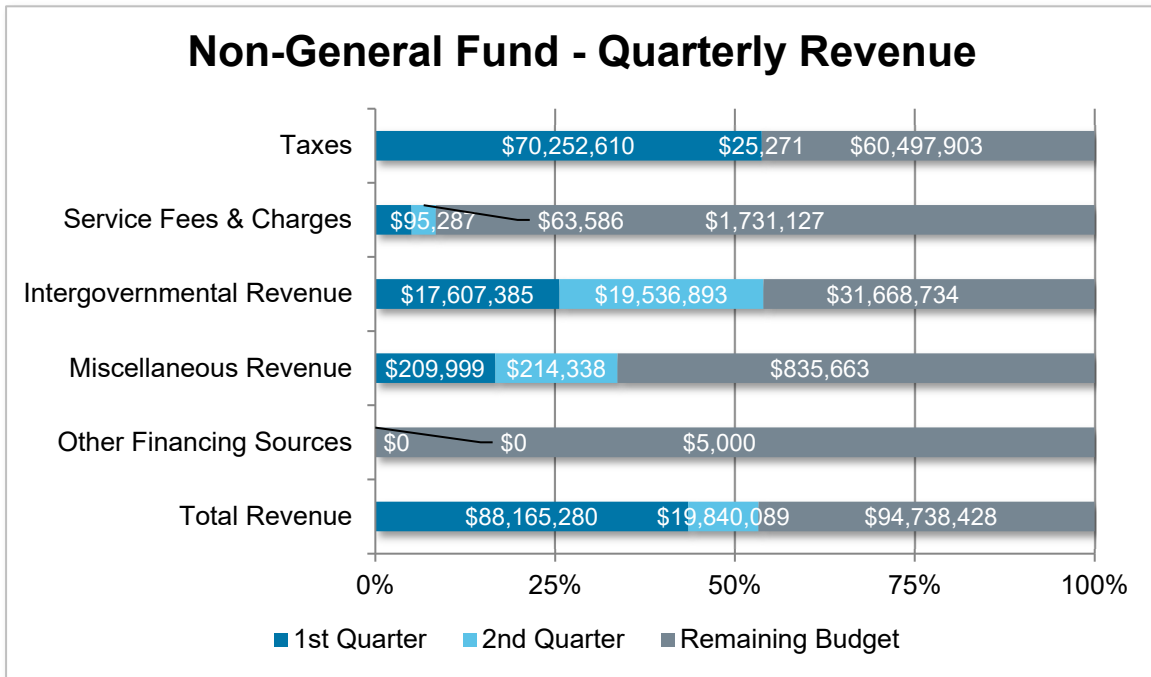


Non-General Fund – Revenue Analysis



- 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	\$104,367,543	\$200,446,983
Current Year	\$88,165,280	\$19,840,089			\$108,005,369	\$202,743,797

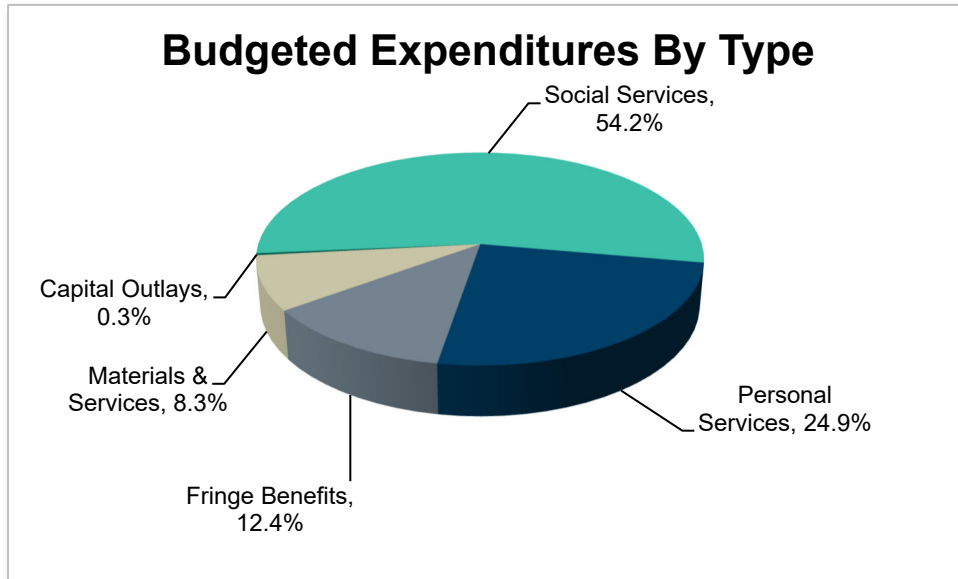
*Current year total represents revised budget.

- YTD revenue of **\$108,005,369** represents **53.3%** 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.

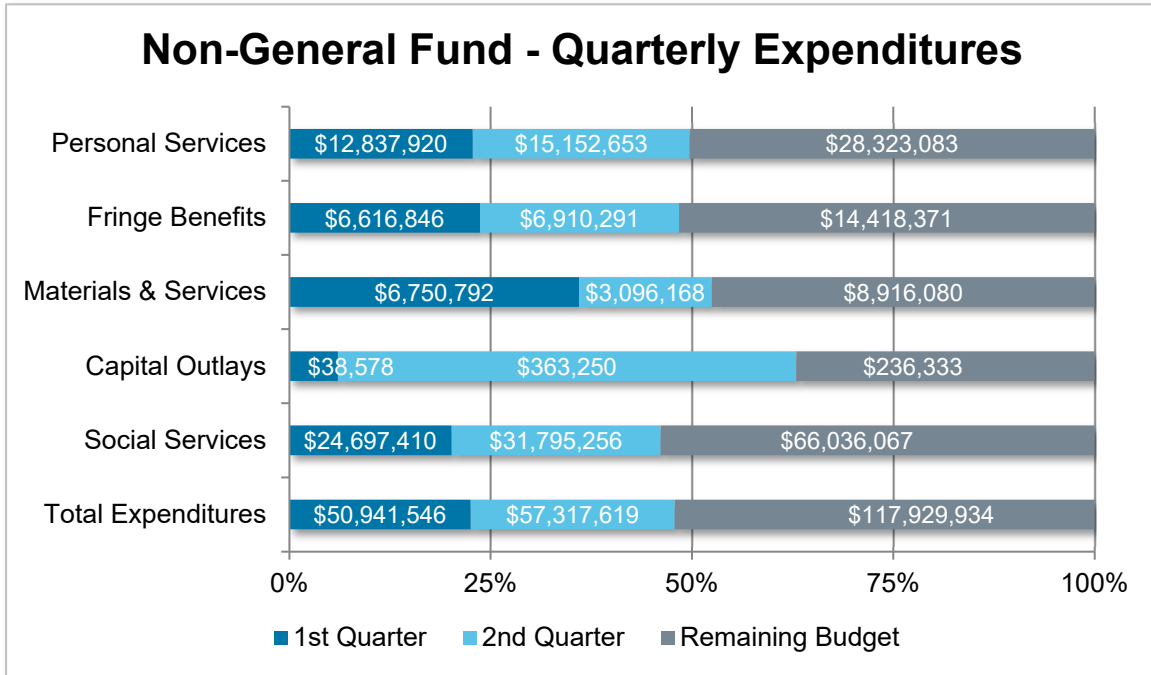
Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Real Estate Tax	Taxes	\$70,146,146	64.9%
IV-E Administration	Intergovernmental Revenue	\$9,455,583	8.8%
IV-E Institutional Care	Intergovernmental Revenue	\$7,040,827	6.5%
State Reimburse – Real Estate	Intergovernmental Revenue	\$6,070,160	5.6%
IV-E Protect Ohio Waiver	Intergovernmental Revenue	\$5,025,523	4.7%

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	\$100,707,154	\$211,762,147
Current Year	\$50,941,546	\$57,317,619			\$108,259,165	\$226,189,099

*Current year total represents revised budget.

- YTD expenditures of **\$108,259,165** represent **47.9%** of the budgeted amount for the year. The change from the prior year is primarily due to the impact of the annual pay increases as well as increases in Managed Board and Care and prevention services.

Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Board & Care	Social Services	\$25,546,458	23.6%
Managed Board & Care	Social Services	\$22,514,489	20.8%
Levy Prevention Services	Social Services	\$5,566,281	5.1%
Cost Allocation Plan	Materials & Services	\$1,352,531	1.2%
State Fees	Materials & Services	\$986,200	0.9%

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	\$15,152,653	99.9%
3 rd Quarter	\$12,995,459		
4 th Quarter	\$15,161,369		
Total	\$56,313,656	\$27,990,573	49.7%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the first half of the year.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$26,026,294	93.0%
Termination Payouts	\$252,774	0.9%
Overtime	\$654,140	2.3%
Other Personal Services	\$1,057,365	3.8%

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