

Franklin County Children Services

Human Services Levy Review
Committee Report





June 13, 2024

Kevin L. Boyce, President
John O'Grady, Commissioner
Erica C. Crawley, Commissioner
Franklin County Board of Commissioners
373 S. High St., 26th Floor
Columbus, Ohio 43215-6314

Dear Commissioners:

After a thorough analysis of the Franklin County Children Services levy request, it is the recommendation of the Human Services Levy Review Committee that the Board of Commissioners place a ten-year 2.5 mill levy (1.9 mill renewal with a 0.6 mill increase) on the November 5, 2024 ballot, to be effective for tax collections beginning January 1, 2025. Enclosed is a detailed levy review report that supports our recommendation.

The Committee wishes to express its gratitude to the staff at the Office of Management and Budget for all of its hard work during the levy review.

Thank you for the opportunity to serve Franklin County in such a meaningful way.

Sincerely,

A handwritten signature in black ink, appearing to read "Jerry Friedman". The signature is fluid and cursive, with a large initial "J" and "F".

Jerry Friedman
Chair, Human Services Levy Review Committee

Cc: Kenneth Wilson, County Administrator



Executive Summary

As the taxing authority for Franklin County, the Board of Commissioners (BOC) are responsible for placing a levy request on the ballot. In February 2024, Franklin County Children Services (FCCS) submitted a request to place a levy on the November General Election ballot, before its existing 1.9 mill levy expires at the end of the year. Commissioner Kevin L. Boyce, BOC President, asked the Human Services Levy Review Committee (HSLRC) to review the request and make its recommendations.

Levy Request

Children Services' request was for a renewal of the existing 1.9 mill, 10-year levy expiring on December 31, 2024, with a 1.2 mill increase.

The requested tax would cost \$70.17/year for an owner with a home valued at \$100,000. This represents an increase of \$42.00/year over the current tax. Children Services is proposing that the levy will allow the agency to:

- Maintain service delivery without disruption because costs are outpacing the modest increase in levy revenue from new construction.
- Account for increases in daily placement rates caused by inflation and case complexity, and to also account for the potential increase of children in custody.
- Increase supports for kinship placements which have been proven to lead to better outcomes for children.
- Expand prevention services, including mental health services.

Levy Recommendation

The HSLRC conducted a thorough review of the operational and programmatic aspects of the agency, analyzed the current and future need for services, and performed an in-depth financial analysis. Based on its review, the Committee recommends that the BOC place a 10-year, 1.9 mill renewal levy with a 0.6 mill increase on the ballot.

The recommended tax would be \$49.17 to support child welfare services, which is an increase of \$21.00 over the current tax.

The recommendation is supported by the following:

- The Committee's lower millage increase is based on a recommendation to have a 90-day cash reserve at the end of year five (when FCCS' other 3.1 mill levy expires), rather than at the end of the proposed levy. The child welfare field is faced with an ever-changing environment, including new legislative mandates and the increasing complexity of custody cases. With the recent reappraisal process resulting in property values increasing by 40%, and with other requests for additional funding on the ballot, the Committee is hesitant to propose a levy that could be seen as too large. The Committee recognizes that FCCS may need an increase before its other levy expires in 2029.



- The Committee recognizes that a straight renewal will not be sufficient to maintain operations and allow for projected increases in kinship supports, placement costs, and prevention services. Children Services has not received a voted increase in levy revenue since 2009. Since this increase, levy revenues have grown very modestly based on new construction, and the agency has had to develop other revenue sources while aligning expenditures closely to the plan. While FCCS has done well to maximize revenue sources and prioritize cost effective initiatives, the cost of services is increasing at a faster pace than revenue.

In addition to the levy recommendation, the HSLRC has included operational and programmatic recommendations to Children Services as part of the levy review:

- FCCS should ensure its community engagement strategy is robust, flexible, and culturally responsive so that leadership and staff are continuously engaged and responsive to residents.
- Provide an update to the Committee on new or planned investments in kinship care, prevention, and mental health services and the impact they are having at the next FCCS mid-levy review.
- Continue to maximize existing and additional revenue with an emphasis on finding a way to increase funding for congregate care placement and prevention services.

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Introduction

HSLRC Background

On March 30, 1999, the Franklin County Board of Commissioners passed Resolution No. 311-99 creating the Human Services Levy Review Committee (HSLRC) consisting of seven members (see Appendix A).

Committee Members

James A. Bowman, Director
Bowman Advisory Group

Michael Curtin
Franklin County Resident

Jerome E. Friedman (Chair)
Franklin County Resident

Rose Handon, Ph.D.
Franklin County Resident

Jesse M. Hemphill, CPA
Hemphill and Associates Inc.

Zak Talarek, CPA
Director of Franklin County
OMB

Nana Watson, President
Columbus Branch, NAACP

HSLRC was created to:

- Review levy requests
- Evaluate potential levy impact
- Provide recommendations regarding levy rates and duration
- Evaluate agency program performance on voted levy objectives
- Conduct ongoing financial reviews of levy funded social service agencies

Participating Agencies

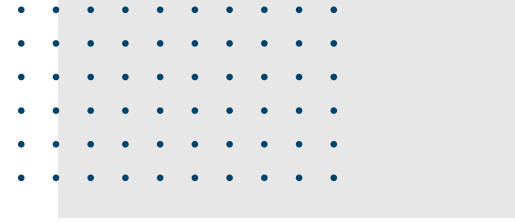


Committee Staff

Rachel Buske
OMB Analyst 3

Madeline Gresham
OMB Analyst 2

Levy Review Process



As the taxing authority for Franklin County, it is the responsibility of the Franklin County Board of Commissioners (BOC) to place a levy request on the ballot. On February 29, 2024, Franklin County Children Services (FCCS) submitted its levy request along with supporting documentation to the BOC (see Appendix B).

The request was to place a 10-year, 3.1 mill levy on the November 5, 2024 General Election ballot. The request included a renewal of the existing 1.9 mill, 10-year levy expiring on December 31, 2024, plus a 1.2 mill increase.

Commissioner Kevin L. Boyce, BOC President, contacted the HSLRC and requested that the Committee review the request and make its recommendations (see Appendix C).

The goal of the levy review is to fully understand the request, confirm the needs expressed by the levy agency, and validate the financial, client, and community impact of the proposed service levels.

Agencies submit and present their request to go on the ballot before the levy’s expiration.

Staff guide the Committee through a Levy Review Plan which defines the scope and objectives of the review.

The Committee meets internally and with the agency to evaluate the request to determine if resources will be sufficient and if forecasts appear reasonable and accurate.

The Committee releases its findings, which include the recommended millage and duration, as well as programmatic recommendations to address during the next levy cycle.



In the report that follows, the HSLRC provides an overview of Children Services’ operations, including its current trends and challenges as well as its requested millage and duration. The Committee then provides recommended millage and programmatic recommendations for the next levy cycle. Finally, included in the report is a Fiscal Plan that recommends that FCCS end 2029 with at least three months of cash on hand.



About FCCS

Ohio's public children services agencies (PCSAs) are required to assess and investigate reports of abuse, neglect, or dependency. Franklin County Children Services (FCCS) is the PCSA mandated by law to protect and care for Franklin County's youth. The agency's role is defined in the Ohio Revised Code and regulations promulgated by the Ohio Department of Job and Family Services, which require FCCS to:

- investigate each report of known, suspected, or threatened child abuse/neglect that is referred to the agency, determine the circumstances of the incident, and the person or persons responsible;
- provide a range of services on behalf of children and their families the agency considers to be in need of public care or protective services; and
- accept into custody or protective services any child adjudicated by the Franklin County Court of Common Pleas, Division of Domestic Relations and Juvenile Court. Children, once placed in the custody of Children Services by the court, cannot be returned to their parents without court approval.



Total FTE
835

More than
2/3 of staff
work directly
with children
and families



63%
of staff
represented by a
bargaining unit

Mission

Through collaboration with families and their communities, Franklin County Children Services advocates for the safety, permanency and well-being of each child they serve in a manner that honors family and culture.

Board Governance

The Children Services Board provides leadership, experience, commitment, and expertise to assure that the agency is financially responsible and programmatically effective. The volunteer Board governs FCCS by establishing policy, hiring the Executive Director, and approving contracts and agreements as required by law. Ten members are appointed by the Franklin County Board of Commissioners and one serves by statute as chair of the agency's Citizen Advisory Committee.

Current Services and Trends

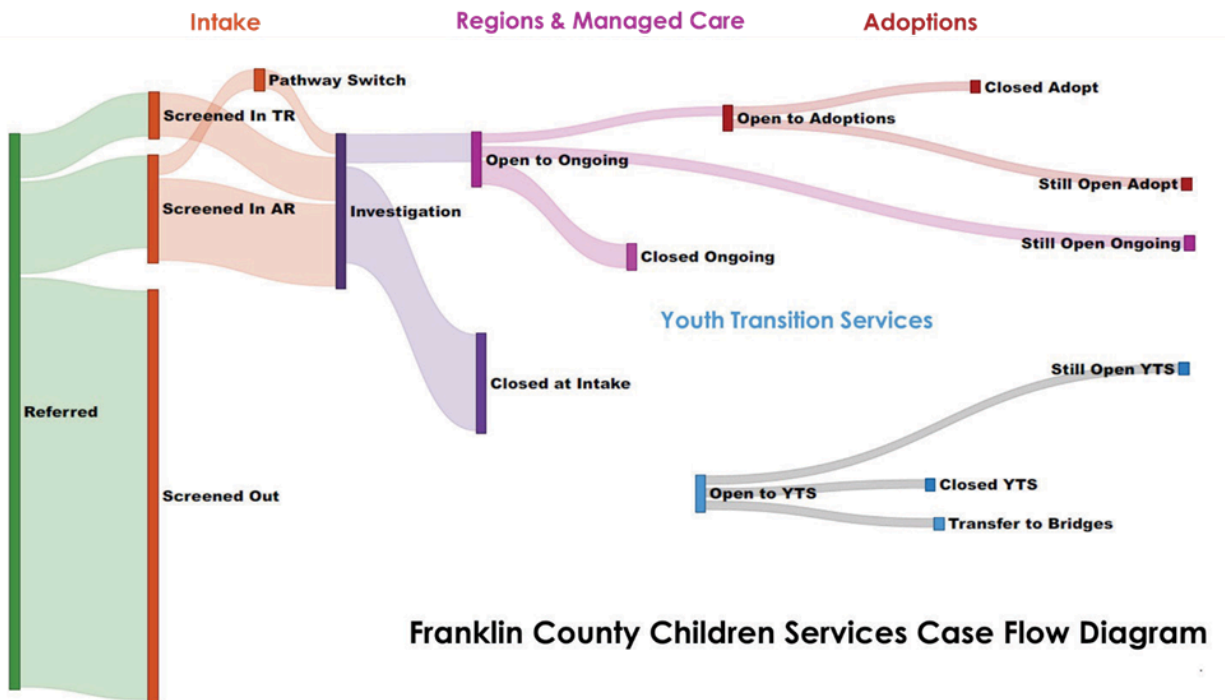
In 2023, Children Services provided some form of assistance to 26,408 children and their families through direct services by the agency's professional staff and by purchasing services from provider agencies. Child welfare policy promotes that foster care is a temporary setting, permanency efforts should begin immediately after the agency receives custody of a child, and reasonable efforts should be made to reunite a child and parent whenever possible.

Children Services operates a 24-hour, seven-day a week Intake and Investigation department that screens, assesses, and investigates all reports of abuse, neglect, and dependency within time frames set by law. Children Services also assesses risk and safety concerns for children who may need protection because of unruliness or delinquent behaviors. Residents are encouraged to report child maltreatment to the agency and professionals working with children are legally required to make such reports.

As shown in the flowchart below, processing a referral is the first step in Children Services' involvement with a family.

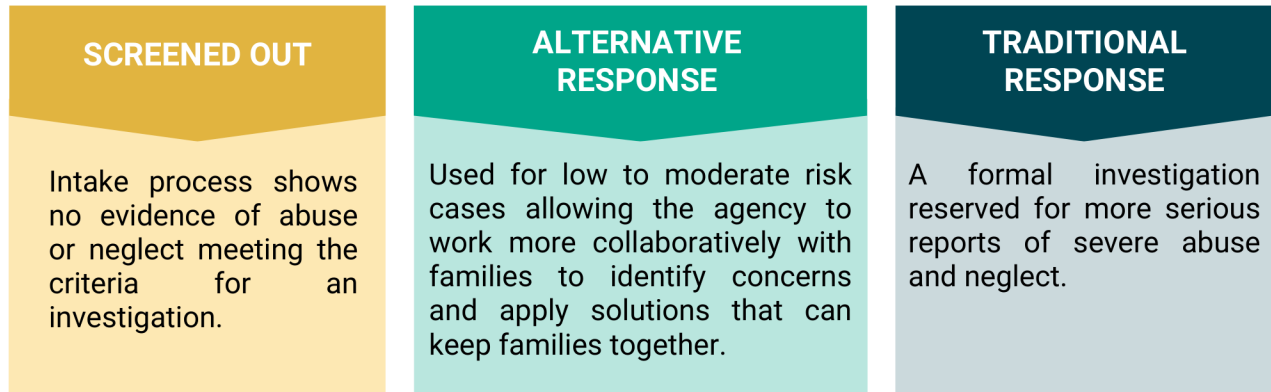
Mandated Reporters

The Professional Development Department at FCCS provides Mandated Reporter Training on how to effectively report child abuse or maltreatment, evaluate situations for reasonable cause to suspect child abuse, and identify the physical and behavioral indicators associated with child maltreatment. Since 2014 the agency has trained nearly 2,600 community partners.



Franklin County Children Services Case Flow Diagram

At intake, information is taken and referrals will follow one of three paths described below. Referrals rising to the level requiring action will follow either an Alternative Response or a Traditional Response (investigation) path. Having two pathways gives FCCS caseworkers the flexibility in their approach to tailor appropriate responses to assessing the immediate safety needs of families.



FCCS uses a comprehensive assessment and planning model (CAPMIS) for structured decision-making from the time a child or family is referred and through the life of the case. The model provides tools for assessing a child’s risk, developing safety plans, and conducting family assessments. CAPMIS helps Children Services caseworkers protect and care for children who are unsafe and avoid interventions into the lives of families where parents are able to protect their children. This model also allows the agency to provide services that are tailored to the needs of specific children and families more quickly.

FCCS services cover the following areas:

- **Prevention** - Provides ongoing support services to children and families so they can improve their functioning, prevent deeper penetration into the child welfare system and, whenever possible, stay together safely as a family.
- **Placement** - Provide children with out-of-home custody, when necessary, with a priority on the least restrictive placement possible.
 - **Kinship** - Placement with family members or adults who have a close relationship or bond with the child.
 - **Foster Care** - Placement in the care of state-licensed adults who are not the child’s parent, guardian, or kin.
 - **Congregate Care** - Specialized placement services in group homes or residential treatment facilities.
- **Adoption** - In situations where birth families cannot be reunited, children will need adoptive homes.
- **Youth Transition** - Teaches youth, 16 to 21 years of age, to provide for themselves and live independently in the community.
- **Child Mentoring & Enrichment** - Provides volunteer and mentoring services to children and their families, allowing youth to build healthy relationships and participate in engaging activities.

Intake and Assessment Data

Children Services received 27,557 referrals to its Child Abuse Hotline in 2023. This number has decreased in recent years, down from a high of more than 33,000 in 2019. Of the calls for child abuse or neglect, more than half involve physical abuse; 30% involved neglect; and 16% involved concerns related to child sex abuse. FCCS notes that concerns regarding domestic violence in the home (13%) and parental substance use disorder (14%) are common as well.

Referrals/Call to Child Abuse Hotline in 2023	
Child Abuse or Neglect Report	89%
Physical Abuse	52%
Neglect	30%
Emotional Maltreatment	7%
Medical Neglect	3%
Sexual Abuse	16%
Dependency Report	4%
Family in Need of Services	4%
Information and/or Referral	2%
Total Number of Referrals in 2023	27,557

As the number of referrals has decreased over time, the number screened in for investigation has decreased as well. Approximately 11,600 referrals were screened in for investigation in 2023, which represents a drop of nearly 25% from 2019.

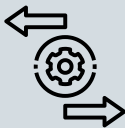


27,557

referrals

received in 2023

75%



Investigations

diverted to alternative response in 2023

Law change provides new prevention service opportunities



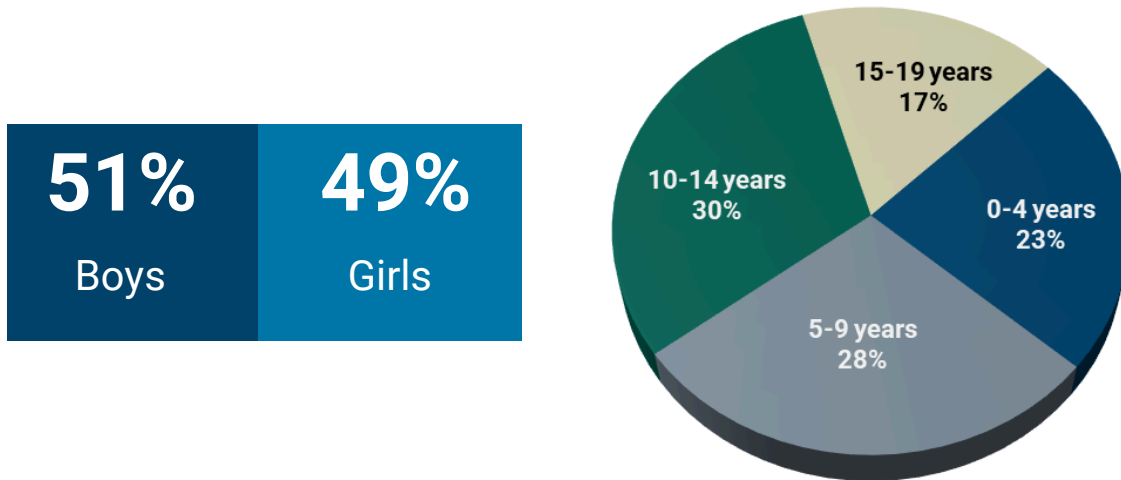
Over the past five years, an average of 72% of cases were considered lower risk and were able to be diverted to alternative response. This approach saves time and resources, can reduce the stigma and trauma associated with an investigation, and has been credited with helping the agency keep children in the home.

At the end of an investigation, FCCS either opens a case, refers the family to preventive or supportive services, or closes the investigation without further action. Moving forward, a recent law change will allow FCCS to provide prevention services to families even if a case is not opened. FCCS anticipates that doing so will necessitate expanding their provider network and offerings.

Demographics of Children Served

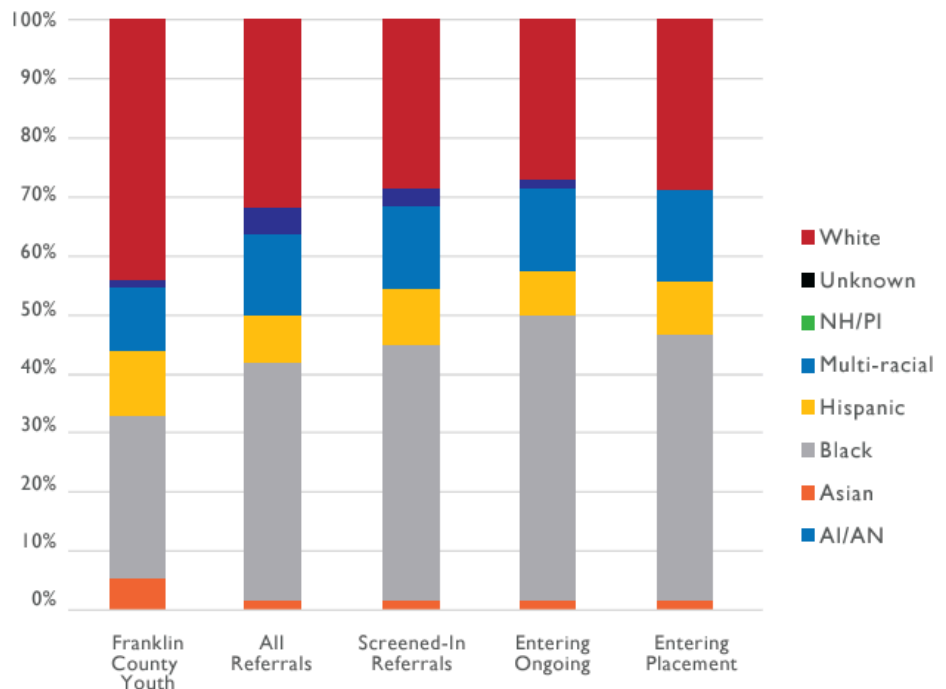
The children served by FCCS in 2023 were relatively evenly divided by sex and the age distribution closely mirrors the overall Franklin County youth population, with the exception of the youngest residents (age 0-4) who are overrepresented.

CHILDREN SERVED IN 2023 BY SEX AND AGE



Regarding race, data shows clear racial disproportionality, with black and brown youth being overrepresented in the child welfare system. When placement is necessary, FCCS works to place children with people who look like them whenever possible, but notes that this only occurs 70% of the time with black youth as compared to 78% of white youth. Children Services continues to address this challenge, along with trying to maintain and develop a diverse workforce to match the population it is serving.

Racial Disproportionality in Child Welfare





Nationwide Children’s Hospital estimates that 1 in 5 youth has a significantly impairing mental health disorder, yet only about half get the treatment they need. Additional concerns include not only mood disorders but conduct disorders, defiant disorders, suicide ideation, Attention-Deficit/Hyperactivity Disorder, and substance use disorder. A recent assessment by FCCS found that an average of 32% of youth served had emotional/behavioral health risk contributors. FCCS has enhanced its screening protocols and plans to devote additional resources to address these concerns during the next cycle.

Nearly all the children served by FCCS are Medicaid eligible and youth of color are three times more likely to be living in poverty. While poverty does not cause neglect, studies suggest they are correlated as material hardships often lead to toxic stress. Youth poverty rates decreased due to federal COVID-19 funding but are beginning to rise again, which may impact service delivery during the next cycle.



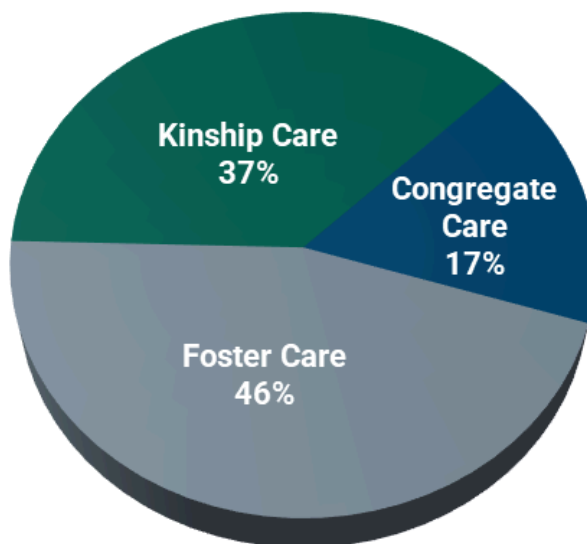
Prevention and Supportive Services

Working with trusted community partners to provide what they call “front-door services,” FCCS provides a full range of community-based prevention and supportive programming to children and their families. These services are designed to provide supports and resources needed to reduce further involvement with the child welfare system, by strengthening families and keeping children in the home. Current offerings include supports for mental health/substance use disorder concerns, life skills development, parenting, preventing sex trafficking, tackling food insecurity, addressing violence, and family counseling. In 2023, prevention and supportive services were approximately 8% of expenditures, while providing additional savings by reducing paid placements. In the next cycle, FCCS plans to expand their service offerings to further address challenges for families in Franklin County.

Out of Home Placement

FCCS makes every effort to work with families to resolve their issues while the children remain in the home, because it is usually less traumatic and disruptive for families (as well as being more cost effective). To this end, approximately 61% of children were served in the home in 2023. While removal from the home is seen as the last resort, there are situations where children will need court ordered out-of-home placement. In 2023, FCCS placed 3,225 children in out-of-home care. The majority were in foster care settings, followed by kinship care, and lastly congregate care.

Children by Placement Type for 2023



Whenever possible, FCCS attempts to place children in kinship or foster homes, which have been demonstrated to lead to better outcomes. In 2023, approximately 83% of youth were placed in family like settings. As the chart below demonstrates, children are much more likely to achieve permanency if they are in less restrictive settings.

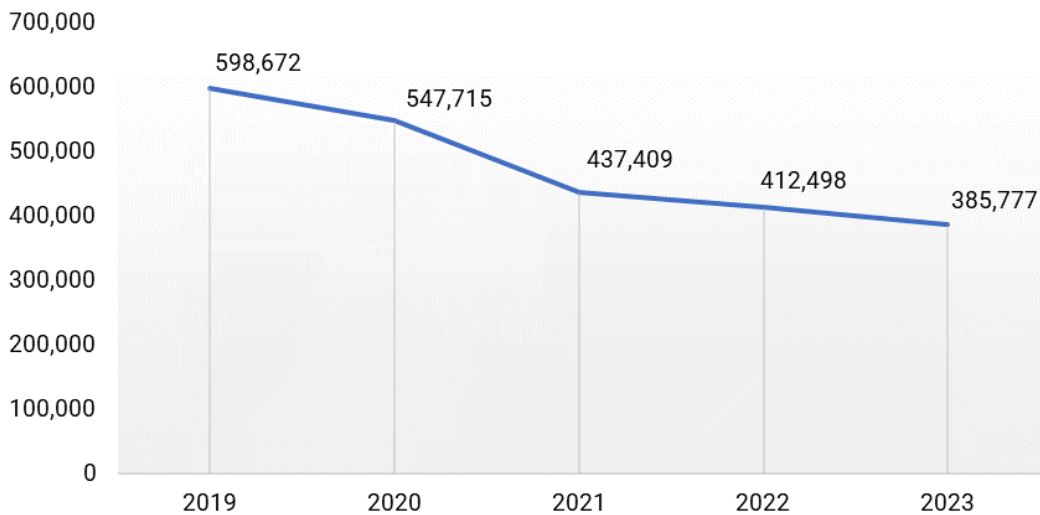
Percent of Youth who Remain in Permanency One Year after Agency Custody

Year	Kinship Care	Foster Care	Group Home	Institution
2023	96.1%	86.7%	57.1%	71.0%
2022	93.8%	87.2%	64.7%	63.0%

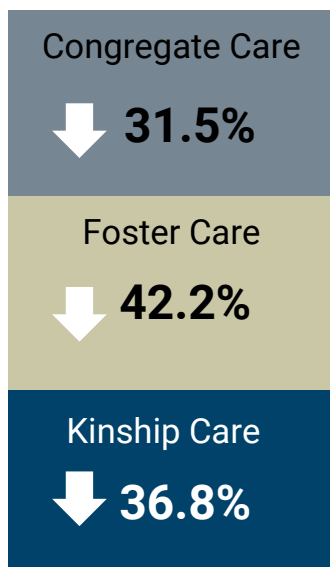
Number of Placement Days

After increasing by nearly 26% from 2014 to 2018, total placement days have decreased by nearly 36% between 2019 and 2023. This trend became more pronounced with the advent of the COVID-19 Pandemic, and the fear was that many of the mandatory reporters such as teachers and childcare workers were not interacting as frequently with children during lockdown. While this was a valid concern, the number of paid placement days has continued to decrease even as our community has resumed normal operations.

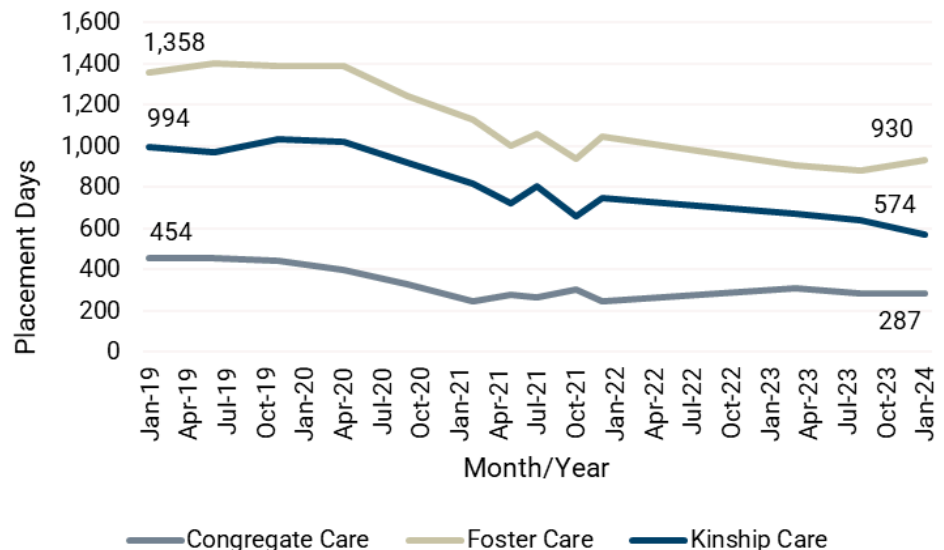
Paid Placement Days by Year



Looking at a snapshot of the number of children in each placement category from January 2019 to January 2024, placement has decreased in all three types of placement.



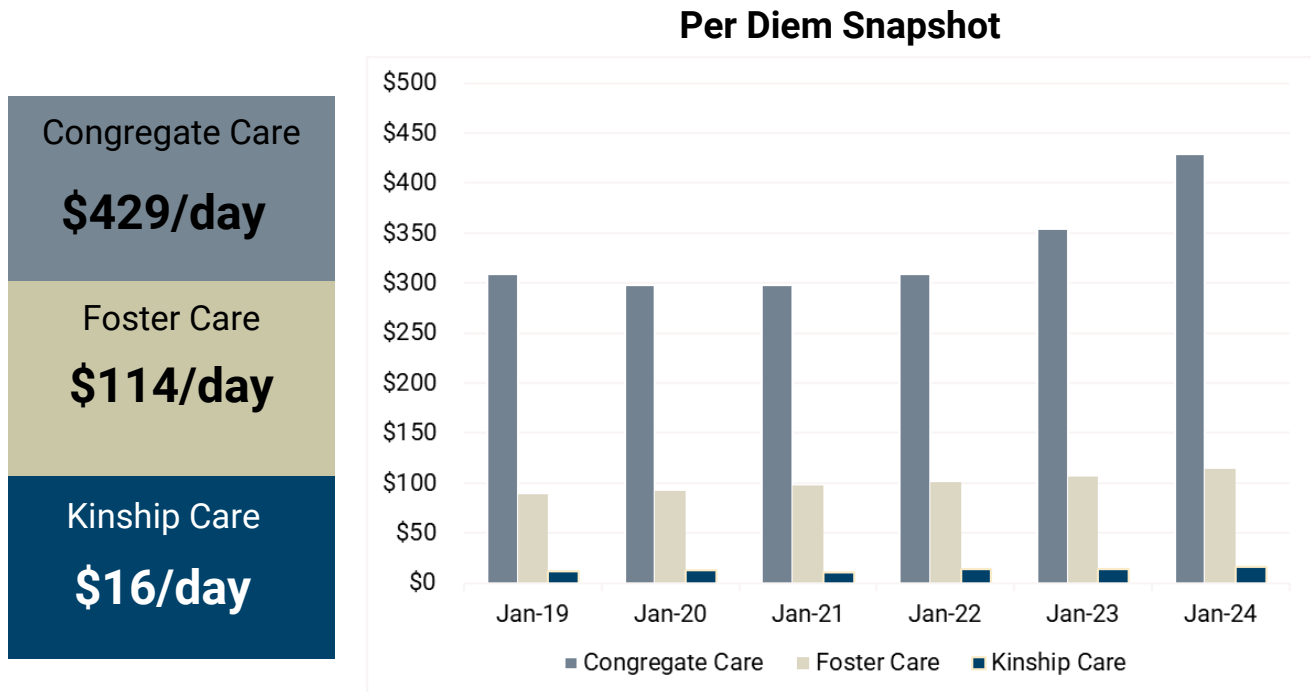
Placement Snapshot by Month and Year



Placement Cost and Complexity

While the significant decrease in placement days is very encouraging, expenditures for out-of-home care are not only impacted by the number of days but also by the per diem rates and case complexity, which includes the case mix. While the number of placement days has decreased, the average length of a placement has significantly increased. The average length in custody is now 580 days/child, which is 60% higher than it was a decade ago.

When looking at placement services, the three options FCCS utilizes differ significantly in terms of level of service and expense. Kinship care is the least restrictive and the least expensive, with Congregate Care being the most restrictive and the most expensive. The current per diem rates (as of February 2024) are:



Due to post-pandemic inflation and increased case complexity, average daily rates have increased dramatically in recent years. From February 2019 to February of 2024, Congregate Care rates increased by 38.8%; Foster Care by 28.1%; and Kinship Care by 33.3%. As a result, while the number of children in custody has decreased, placement costs have begun to increase significantly year over year.

When determining the appropriate levy resources necessary, FCCS and the HSLRC must also recognize the impact of the level of care complexity. More complex cases require a greater amount of resources.

- FCCS must address what they call one-offs: cases where they have to negotiate rates for individual children based on special factors; these are almost always more expensive.
- FCCS works to limit the need for Congregate Care, but if the percent of youth needing a higher level of care increases versus family-like settings (case mix), costs would increase significantly even if the number of children in custody remained steady or decreased.

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It is very difficult to project the demand for children in custody over even one year, yet alone five or ten. As stated previously, this recent period, which showed a significant decrease in numbers served, actually followed a period of significant increase. Because placement costs are approximately 47% of the agency’s budget, trying to project the resources needed is crucial. If the number of children in custody spikes upwards again, it will have a significant impact on agency resources.

The Impact of the Family First Prevention Services Act (FFPSA)

During the last levy review, the Committee and FCCS were concerned about how the newly passed FFPSA (implemented in Ohio in October 2021) would impact agency operations and revenue. Of the highest concern was the potential for lost revenue for congregate care placements (which are only reimbursable if a facility is compliant based on FFPSA standards). Since many facilities are not compliant (and may not become compliant) FCCS estimates that it has lost approximately \$2.5 million in revenue, at a time when per diem rates have increased significantly. Additionally, the prevention services adopted by Ohio do not offer a lot of options for Franklin County youth, and they do not align with the programs FCCS has found to be successful. As a result, similar to congregate care, Children Services does not receive as much federal prevention funding as it did prior to the implementation of the law. Moving forward, trying to develop new revenue streams for these areas will be crucial if the agency wishes to lighten the burden on levy resources.



Noteworthy Accomplishments & Collaborations

FCCS has implemented or enhanced innovative initiatives and partnerships over the past five years to improve the child welfare system in Franklin County. Notable partnerships and achievements include:

Foster Parent Recruitment

FCCS worked with the Ohio Department of Job and Family Services, the Franklin County Board of Commissioners, and Columbus City Council - along with foster agencies, local service providers, and community partners including Action for Children – to recruit as many as 100 additional foster parents specifically to support older children who are often harder to place.

Placement Consistency

Despite placement challenges, FCCS has held the percentage of teenagers who are initially placed in family-like settings when they come into care steady at roughly two-thirds (approximately 62.2% in 2023, compared to the six-year average of 62.1%). Data show that family-like settings lead to better outcomes for children and families.

Revolutionizing Reporting

FCCS is partnering with the Ohio Department of Job and Family Services and others on the TEAM (Taking Early Action Matters) Ohio portal pilot - an advanced online reporting system for mandated reporters who are required by law to report suspected instances of abuse and neglect. The pilot began in June 2023, and nearly 800 reports of suspected abuse in Franklin County were submitted in the first six months.

Supporting Senior Caregivers

Recognizing the number of seniors in Franklin County who are tasked with taking care of children, FCCS is collaborating with the Franklin County Office on Aging to provide kinship supports. These supports are designed to help seniors who are caring for children with the goal of preventing the need for FCCS to have further involvement.



Domestic Violence Advocacy

Placing Domestic Violence Advocates on-site, FCCS has partnered with The Center for Family Safety and Healing to serve domestic violence victims and their children, with a focus on serving underserved populations (primarily black and immigrant families and their children) who are involved in the child welfare system. Services are survivor-driven and designed to create a sustainable network of care.

Placement Complexity

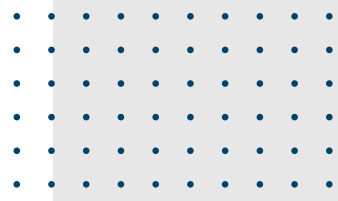
In 2023, FCCS also participated in a pilot with the new Ohio Department of Children and Youth (ODCY) and 5 major foster care networks to implement what the State of Ohio calls a Tiered Foster Care pilot. The purpose is to test a new foster care model aimed at recruiting and supporting treatment foster homes willing to support higher acuity children. ODCY collected feedback routinely from the participating foster parents.

Learning through Data Sharing

FCCS is a leader in the National Partnership on Child Safety which brings together 33 jurisdictions across the nation to implement a supportive, family-centered, systems-approach to internal child fatality reviews. FCCS is one of 14 jurisdictions that shared fatality reviews into the Partnership Data Warehouse in 2023 and also participated in a Culture of Safety Survey.

Foster Care Programming

FCCS has implemented two unique treatment foster care programs over the last few years as a response to the placement crisis that is impacting the entire state of Ohio. With two local partners (the National Youth Advocate Program and Buckeye Ranch), specialized programs were created to bolster foster parent support, increase their training and readiness to accept high acuity youth, offer crisis response services, and provide emergency shelter for adolescent youth who do not have another stable placement available to them.



Current Status and Request

Current Levies

Children Services has two active levies that are listed in the chart below with both the voted millage and the effective millage (see Appendix D for the complete levy history). The effective millage is significantly lower than the voted millage, due to the impact of increases in property valuation over time that necessitate a decrease in effective millage. The lower effective millage ensures that taxes do not increase for existing properties within a levy cycle or when a levy is renewed. The 3.1 mill levy has not received an increase in voted revenue since 2009, and the 1.9 mill levy has not had a revenue increase since 2004.

VOTED MILLAGE	EFFECTIVE MILLAGE*	FIRST COLLECTION YEAR	DURATION (YEARS)	2024 COLLECTION ESTIMATES^
1.9	0.929689	2015	10	\$142,742,856
3.1	1.621774	2020	10	

*Effective Residential Rate in 2024.

^FCCS levy collection estimates above are for tax year 2023, collection year 2024.

Requested Millage

Franklin County Children Services has requested a renewal of the existing 1.9 mill levy with a 1.2 mill increase to replace the levy that will expire at the end of 2024.

Children Services is proposing that the levy request will allow the agency to:

- Maintain service delivery without disruption because costs are outpacing the modest increase in levy revenue from new construction;
- Account for increases in placement per diems caused by inflation and case complexity, and to also account for the potential increase of children in custody;
- Increase kinship stipends and other supports to strengthen kinship placements which have been proven to lead to better outcomes for children; and
- Expand prevention services, including mental health services and community shelter programs.

Tax Impact on Local Households

As enacted by the State of Ohio 2014-2015 Biennial Budget (H.B. 59), the 10% credit on residential homeowner properties and an additional 2.5% credit on owner occupied properties may not be applied to reduce the taxes due on new or replacement levies approved by voters. Due to the impact of H.B. 59, Franklin County homeowners now pay 100% of the gross tax on a new levy, a replacement levy, or the increased portion of a levy.

For the proposed levy, the 1.9 mill portion of the levy would retain the effective millage at the time of the passage as well as the homeowner tax credits that are paid by the State. The 1.2 mill increase will not be eligible for the credits.

The table below breaks down the impact of the proposed levy on a taxpayer with a home valued at \$100,000. The proposed tax would be \$70.17 to support child welfare services, which is an increase of \$42.00 over the current tax. For a homeowner of a property valued at the Franklin County median owner-occupied home value* of \$291,900 the cost of the tax would be \$204.81, an increase of \$122.60.

Cost to Franklin County Homeowner

	1.9 Mill Renewal	1.2 Mill Increase	Total 3.1 Mill Levy
Fair Market Value of home	\$100,000	\$100,000	\$100,000
Assessment Percentage	35%	35%	35%
Assessed Value	\$35,000	\$35,000	\$35,000
Effective Millage	0.919689	1.2	2.119689
Gross Tax	\$32.19	\$42.00	\$74.19
Less 10% Homeowner Credit	(\$3.22)	N/A	(\$3.22)
Less 2.5% Owner/Occupied Credit	(\$0.80)	N/A	(\$0.80)
Net Annual Cost to Homeowner	\$28.17	\$42.00	\$70.17
Increase from Current Cost			\$42.00

*Provided by the Franklin County Auditor's Real Estate Division as of May 28, 2024.

Recommendations

In evaluating the Children Services' request, the HSLRC conducted a comprehensive review of the operational and programmatic aspects of the agency, availability of services and demand for services in the future, and performed an in-depth financial analysis. As a result, the Committee has decided to significantly reduce the proposed increase and recommends a 10-year, 1.9 mill renewal with a 0.6 mill increase.

HSLRC Recommends

1.9 mill renewal +
0.6 mill increase
for 10 years

The table below breaks down the impact of the renewal of the existing 1.9 mill levy with a 0.6 mill increase on a taxpayer with a home value of \$100,000. The proposed tax would be \$49.17 to support child welfare services, which is an increase of \$21.00 over the current tax. For a homeowner of a property with the Franklin County median owner-occupied home value of \$291,900, the cost of the tax would be \$143.51, an increase of \$61.30.

Cost to Franklin County Homeowner

	1.9 Mill Renewal	0.6 Mill Increase	Total 2.5 Mill Levy
Fair Market Value of home	\$100,000	\$100,000	\$100,000
Assessment Percentage	35%	35%	35%
Assessed Value	\$35,000	\$35,000	\$35,000
Effective Millage	0.919689	0.6	1.519689
Gross Tax	\$32.19	\$21.00	\$53.19
Less 10% Homeowner Credit	(\$3.22)	N/A	(\$3.22)
Less 2.5% Owner/Occupied Credit	(\$0.80)	N/A	(\$0.80)
Net Annual Cost to Homeowner	\$28.17	\$21.00	\$49.17
Increase from Current Cost			\$21.00

The recommendation is based on the “HSLRC Recommended Fiscal Plan through 2029” (see page 27). Based on this fiscal plan, the Committee believes that FCCS will still be able to maintain current operations as well as make significant investments to better serve the children of Franklin County. **The 3.1 mill levy may need to be increased before it expires in 2029.**

The recommendation is supported by the following:



Levy recommendation requires a 90-day cash reserve at the end of 2029 (when the other FCCS levy expires), rather than at the end of 2034 when the proposed levy expires


It is difficult to forecast need in the child welfare arena over ten years. The child welfare field is faced with an ever-changing environment, including new legislative mandates and the increasing complexity of custody cases. Between 2014 and 2018, Children Services saw a significant spike in the number of children in custody that resulted in only a modest increase in cost. Beginning with the pandemic, however, Children Services has seen a significant drop in the number of children in custody, yet per diem rates have increased by 25% over the past two years. This increase is caused mainly by the impact of inflation and the increasing complexity of cases. It is still too early to determine whether cost increases will continue to grow as substantially as they have recently, and there is always the concern that the number of children in custody will increase or that the case mix might become less favorable over time. As placement costs constitute nearly 47% of the budget, the Committee felt it was prudent to recommend a levy that was based on 5-year projections rather than 10-year projections.

FCCS has a second 3.1 mill levy that expires in 2029. The Committee recognizes that FCCS may have to ask the voters for an increase at that time, because the costs of services will continue to increase at a faster pace than revenue. At that time, Children Services will be able to better assess how inflation, case complexity, and caseloads are impacting their cash balance.



Additional millage is required to sustain current operations

Children Services has not received an increase in its levy revenue since its 3.1 mill levy was replaced in 2009 (a replacement resets the effective millage to the voted millage and captures the impact of property valuations). Since this increase, levy revenues have grown very modestly based on new construction, and the agency has had to rely on developing other revenue sources while also aligning expenditures closely to the plan. To this end, Children Services has worked diligently to maximize Medicaid, grants, and other sources of revenue. The agency has also placed a strategic emphasis on expanding initiatives such as alternative response and kinship placements that not only lead to better outcomes but are also more cost effective. These efforts are the reason that Children Services has not needed an increase in 15 years.



Although the HSLRC model projects that Children Services will have approximately seven months of available cash at the end of 2024, current and projected spending trends going into the next cycle indicate that the cash balance would most likely be depleted by year 4 of the next cycle. Over time, the cost of doing business has increased at a higher rate than the growth of revenue, particularly when it comes to placement costs as referenced above. Additionally, the impact of the implementation of the Family First Prevention Services Act has led to decreased funding for prevention services and for expensive congregate care placements. Cost increases coupled with modest levy revenue growth necessitate an increase in millage at this time.

While the Committee concurs with Children Services that a straight renewal will not be sufficient, it is recommending a lower increase of 0.6 mills, because the HSLRC Recommended Levy Plan is only looking at years 1-5 of the next levy, with the understanding that the 3.1 mill levy may need an increase in 2029. With the recent reappraisal process resulting in property values increasing by 40%, and with other requests for additional funding on the ballot, the Committee is hesitant to propose a levy that could be seen as too large given the current cash reserves held by FCCS. At this point, it is prudent to ask voters to approve a levy amount that can be sufficiently justified.

Operational and Programmatic Recommendations

01. FCCS should ensure its community engagement strategy is robust and flexible so that leadership and staff are continuously engaged and responsive to residents.

The Committee encourages FCCS to implement a communication strategy that engages residents year-round. This strategy should invite feedback from the community, allowing FCCS to modify its approach as needed to align with community needs. Effective community engagement is an evolving, dynamic process that allows for a shared dialogue and exchange of ideas, with the opportunity for people to share their experiences and their concerns. Being able to acknowledge and address residents' concerns, pain points, and past experiences is crucial to make sure that residents remain engaged. With all the work that FCCS does in the community, leadership should maintain a consistent, visible presence so the organization can market its need for caregivers and volunteers and communicate effectively when there are successes and when there are challenges. To be effective, FCCS must actively work to be inclusive using culturally responsive messaging to reach every segment of the community.

The Committee acknowledges that FCCS is currently developing a new multi-tiered communications strategy that would incorporate two-way communication with stakeholders. The Committee supports this effort and looks forward to learning more about its implementation moving forward, along with any success stories and lessons learned. As with any initiative, it is imperative that FCCS look for ways to employ evidence-based practices, while also recognizing when strategies are not effective to allow for course correction.

As part of its community engagement strategy, the Committee recommends that FCCS continue its focus on trying to ensure that its workforce, its foster and kinship caregivers, mentors, and other volunteers mirror the community in which they serve. FCCS has recognized that this is a challenge, as it is often difficult to place children with people who look like them and that some groups remain underrepresented in staffing. Having and maintaining a diverse workforce and support network is crucial to building and maintaining community trust. Children Services must continue to work to address these issues, particularly with recruitment, retention, training, and education programs.


02. Provide an update to the Committee on new or planned investments in kinship care, prevention, and mental health services and their impact at the next FCCS mid-levy review.

Children Services has a number of new initiatives that have either recently started or are planned for the next levy cycle. Some of these noteworthy initiatives include:

- Enhanced Kinship Supports: Higher monthly stipends for kinship caregivers, access to additional supports for housing/rental assistance, utilities, childcare, food, and other necessities. (FCCS will track data relative to permanency maintained for 12 months for this population as a comparison to other placement types for outcome purposes).
- Collaborating with the Franklin County Office on Aging to provide extensive kinship supports to help seniors who are caring for children with the goal of preventing the need for FCCS to have further involvement.
- Increased investments in prevention and mental health, with the goal of reducing the need for paid placement. While some of this investment will be to expand existing programs, FCCS also plans to launch new initiatives.

The Committee recognizes that FCCS could not provide detailed information about the anticipated outcome metrics for initiatives that are new or still in development. As a result, the Committee requests that FCCS provide an update on the new initiatives at the mid-levy review in 2027. To achieve this, FCCS should conduct an internal analysis to identify and capture key data elements that will demonstrate whether these initiatives are meeting their performance objectives and how they are impacting the community. As a part of the update, FCCS should present key metrics and evaluation methods being used to assess the initiatives. The report should also include the fiscal impact for each initiative as well as an overview of any anticipated or realized financial or service delivery issues or concerns.

The mid-levy report on new initiatives should be a part of an ongoing review of key performance indicators for all initiatives to ensure that they continue to achieve identified goals and provide benefits that justify the use of agency resources. Such a review allows FCCS to direct additional resources to programs that are successful. For initiatives that are not meeting desired outcomes, FCCS will be able to either modify them or direct resources elsewhere as necessary.



03. Continue to maximize existing and additional revenue with an emphasis on finding a way to increase funding for congregate care and prevention services if possible.

In the 2019 HSLRC report, the Committee recommended that Children Services maximize existing and available revenue opportunities to strengthen cash reserves, anticipating that federal revenue may decrease because of the impact of the FFPSA. The Committee recognizes that FCCS has been able to continue to maximize Medicaid reimbursement as well as realize an estimated positive impact of \$24 million in one-time funding during the last five years. This includes federal COVID-19 funds and state workforce grant funds to address employee recruitment and retention issues, funding to aid youth transitioning out of agency care, as well as funding certainty grants to recoup revenue lost because the ProtectOHIO waiver* was eliminated. While the unanticipated funding has been helpful, it is not permanent funding that will be received during the next cycle.

Both Children Services and the HSLRC correctly predicted in 2019 that revenue would decrease due to the FFPSA, mainly due to decreased funding for congregate care placements and prevention services. Since implementation of the act, FCCS estimates that it has lost more than \$2.5 million in congregate care reimbursement because facilities were not Qualified Residential Treatment Programs compliant. Although the State has worked to help facilities become compliant, there are a significant number that are still not, and there is a deadline of October 2024 for them to become compliant or cease operations. At the same time, many of the prevention services that FCCS uses are not eligible for reimbursement under the new law, even though they have achieved positive results.

While Children Services must work within the constraints of the new law, the Committee recommends continued work with the Public Children Services Association of Ohio and the Ohio Department of Children and Youth to look for ways to maximize congregate care reimbursement. Additionally, FCCS should seek out other partners, such as foundations or perhaps The Ohio State University, that might be able to evaluate existing prevention programs and help them be recognized as evidence-based so that they are eligible for increased reimbursement. As it did with Differential Response and Kinship Services over the past cycle, Children Services also should continue to fully leverage funding opportunities to pilot or expand innovative programs that may demonstrate cost savings.

*The ProtectOHIO waiver allowed Franklin County (and select other counties) to use federal funds more flexibly to test innovative approaches. Under the waiver, FCCS was able to receive prevention funding for front-door services upfront rather than rely solely on reimbursement for placement days after they occur. The waiver expired when the FFPSA was implemented.

Development of the Levy Fiscal Plan

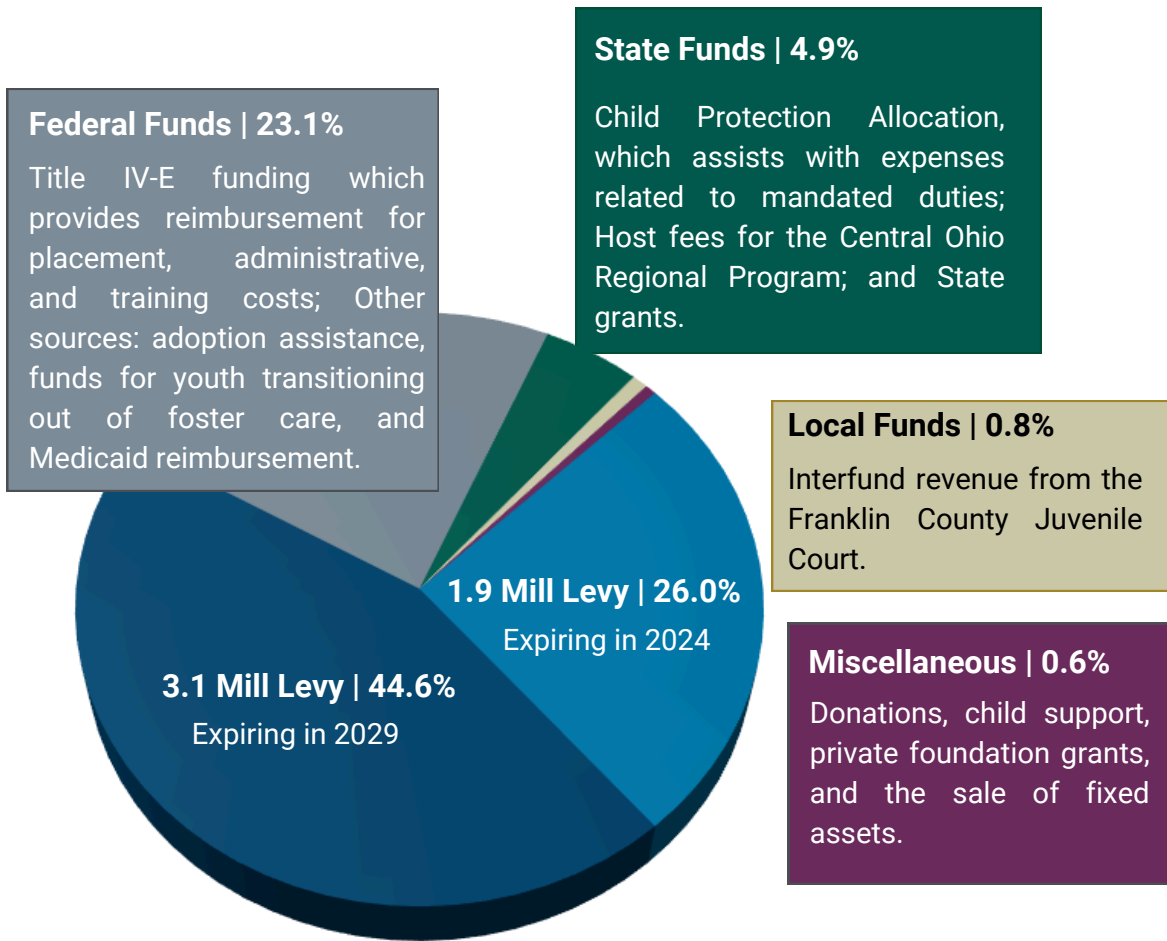
To determine the appropriate millage recommendation, the HSLRC projected revenue for the last year of the current cycle (2024) as well as for the entire duration of the next levy. Determining the appropriate millage so that FCCS will have enough revenue to sustain current operations (projecting for anticipated expenditure increases based on inflation, population growth, anticipated legislative changes, etc.), while also allowing for new initiatives and unplanned contingencies, is no small task. To develop the levy fiscal plan, HSLRC, with support from OMB, focuses on:

- Conducting a thorough analysis of the **FCCS Levy Factbook** that details agency revenue and expenditure projections and assumptions for both 2024 and the upcoming levy cycle.
- Reviewing **historical actual revenue and expenditures** for a previous period of 5 years.
- Developing a **2024 revenue and expenditure** projection based on year-to-date actuals, historical actuals, and information received from FCCS, including new or pending legislation or policy changes.
- Developing the **HSLRC Fiscal Plan** for the duration of the proposed levy (in this case it is a 10-year levy but the projections only include years 1-5 since contingencies for years 6-10 will be addressed with the second levy before it expires in 2029).

2024 Budget Projection

Because the Levy Review is occurring during 2024, both the HSLRC and FCCS must project the anticipated revenue and expenditures for the last year of the levy cycle. This is necessary to serve as a foundation for how revenue and expenditures will grow during the next cycle. FCCS leaned more heavily on the 2024 Revised Budget in developing its year-end projection, whereas the HSLRC utilized historical actuals (FCCS only expended approximately 90% of its budget between 2019-2024) and year-to-date actuals. The pages that follow explain the budgetary categories and major projection differences between the FCCS and HSLRC models.

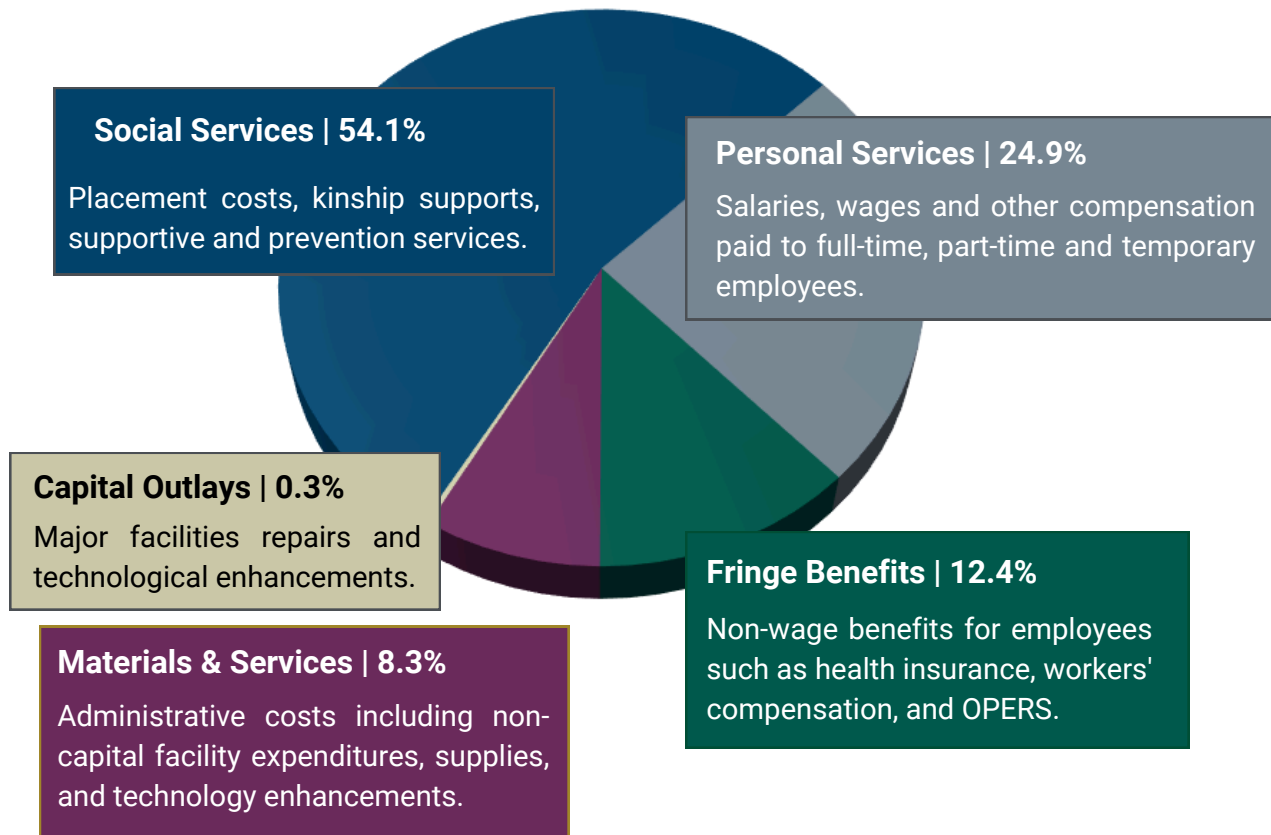
2024 Budgeted Revenue



Overall, the HSLRC and FCCS revenue projections for 2024 are comparable. The projected revenue in the HSLRC model is \$208.5 million, which is approximately \$3.0 million, or 1.5%, higher than the revenue in the FCCS model (\$205.5 million). The variation between the two projections is due to:

- **Federal Revenue** is approximately \$4.8 million higher in the HSLRC projection because FCCS received a Funding Certainty grant after FCCS developed its model (the additional revenue to recoup lost revenue for counties that had the ProtectOHIO waiver).
- **State Revenue** is slightly higher in the HSLRC model (\$165,000) because the Child Protection Allocation was increased after FCCS developed its model.
- **Levy Revenue and Miscellaneous Revenue** were developed based on prior year actuals and are lower in the HSLRC model based on a slight calculation variance.
- **Local Revenue** is significantly lower in the HSLRC projection because funding that was received in prior years is not anticipated during the next cycle.

2024 Budgeted Expenditures



The 2024 projected expenditures in the HSLRC model are \$222.6 million, which is approximately \$2.1 million, or 1.0%, lower than the expenditures in the FCCS model (\$224.7 million). The variation between the two projections is due to:

- **Materials & Services** expenditures are \$1.3 million lower in the HSLRC projection, because the HSLRC used the 2023 actuals with an increase based on the January 2024 Consumer Price Index (CPI), whereas FCCS used the 2024 Revised Budget amount.
- **Personal Services** were slightly higher in the HSLRC model (\$127,000), while expenditures in **Fringe Benefits** were lower (\$658,000), because the HSLRC used 2024 expenditures through May, whereas FCCS used the 2024 Revised Budget.
- **Capital Outlays** were 47.0% lower in the HSLRC model (\$300,000 vs. \$636,181) because the HSLRC used year-to-date expenditures through May 2024 and historical actuals, whereas FCCS used the 2024 Revised Budget.

After developing its 2024 revenue and expenditure projection, the HSLRC developed its fiscal plan based on certain assumptions. The charts that follow explain the different assumptions used for both revenue and expenditures in the FCCS request vs. the HSLRC Recommended Fiscal Plan for 2025-2029.

Differences between the FCCS Levy Model Revenue and the HSLRC Recommendations

Revenue Category	FCCS Assumptions	HSLRC Assumptions
1.9 Mill Levy	A 10-year, 1.9 mill levy with a 1.2 mill increase will be passed in 2024; collections beginning in 2025	The increase for the 1.9 mill levy is reduced to 0.6 mills
3.1 Mill Levy	The 3.1 mill levy will be renewed for collections before it expires in 2029	The 3.1 mill levy may need an increase before it expires in 2029
Federal Funds	Title IV-E revenue increases as Board & Care and Administrative Costs increase	Same formula; HSLRC revenue increases at a lower rate due to lower anticipated expenditures
State Funds	Flat during the cycle at \$12.4 million	Flat during the cycle at \$12.5 million based on an annual increase starting in 2024
Local Funds	Flat during the cycle at \$1.9 million	Flat during the cycle at \$100,000 because funding received in previous years is not anticipated during the next cycle
Miscellaneous	Flat during the cycle at \$915,000	Flat during the cycle at \$750,000 based on historical actuals

Differences between the FCCS Levy Model Expenditures and the HSLRC Recommendations

Expenditure Category	FCCS Assumptions	HSLRC Assumptions
Personal Services	7.25%/year based on the current Collective Bargaining Agreement	7.25%/year for 2025; Employment Cost Index (average of 3.0%/year) from 2026-2029
Fringe Benefits (except Healthcare)	Most at 7.25%/year or historical averages	Most at 7.25% for 2025; Employment Cost Index or historical averages from 2026-2029
Healthcare	CPI from 2023	8.0%/year
Materials & Services	CPI from 2023	CPI from January 2024
Capital Outlays	CPI from 2023	Flat rate based on historical averages + planned projects
Social Services	Board & Care: 5% increase/yr. plus \$58M for Kinship Stipends over 10 years 3.0% Managed Board & Care/yr. 5.0% for Prevention (years 25-29) All other items 2023 CPI	Board & Care: 5% increase/yr. plus \$58M for Kinship Stipends over 10 years 3.0% Managed Board & Care/yr. 5.0% for Prevention (years 25-29) All other items Jan 2024 CPI

The HSLRC recommends that FCCS end the requested levy cycle with a three-month cash reserve of at least \$69.4 million, as indicated in the “HSLRC Recommended Fiscal Plan through 2029” on the following page. This recommendation is made because the 1st half property tax settlement is received in March of every year and FCCS should maintain sufficient resources to pay for services prior to receipt of these funds.

Based on the plan, the Committee recognizes that the 3.1 mill levy may need to be increased before it expires at the end of 2029.

Included after the plan, the Committee presents a breakdown the revenue and expenditures in the model compared to the Children Services Request and five years of historical actuals (pages 28-30).

FCCS Requested and HSLRC Recommended Fiscal Plan through 2029*

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
FCCS Scenario 1:						
1.9 mill renewal with a 1.2 mill increase in 2025						
Beginning Cash	145,678,410	126,428,917	161,112,787	189,386,699	210,009,304	222,222,248
Income	205,490,729	272,780,169	276,976,462	281,327,458	285,830,364	290,502,389
Expenditures	224,740,222	238,096,299	248,702,550	260,704,853	273,617,420	286,920,910
Ending Cash Balance	126,428,917	161,112,787	189,386,699	210,009,304	222,222,248	225,803,726
Recommended Cash Balance (3 months expenditures)	56,185,056	59,524,075	62,175,638	65,176,213	68,404,355	71,730,227
Remaining Cash after 3 months expenditures	70,243,862	101,588,712	127,211,062	144,833,091	153,817,893	154,073,498
Annual Change in Expenditures	6.2%	5.9%	4.5%	4.8%	5.0%	4.9%
HSLRC Recommended Fiscal Plan:						
1.9 mill renewal with a 0.6 mill increase in 2025						
Beginning Cash	145,678,410	131,571,882	134,788,431	130,749,938	119,749,688	101,527,283
Income	208,491,484	239,183,654	242,305,128	245,511,219	248,810,213	252,209,723
Expenditures	222,598,012	235,967,105	246,343,622	256,511,469	267,032,617	277,769,480
Ending Cash Balance	131,571,882	134,788,431	130,749,938	119,749,688	101,527,283	75,967,526
Recommended Cash Balance	55,649,503	58,991,776	61,585,905	64,127,867	66,758,154	69,442,370
Remaining Cash after 3 months expenditures	75,922,379	75,796,655	69,164,032	55,621,820	34,769,129	6,525,156
Annual Change in Expenditures	5.2%	6.0%	4.4%	4.1%	4.1%	4.0%

*The cash balance in the FCCS request is higher because the millage request is higher than the recommended amount.

Comparison of Revenue Scenarios*

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
FCCS Requested Revenue:						
Levy Funds						
1.9 mill Levy Renewal	53,148,711	53,803,203	54,341,235	54,884,647	55,433,494	55,987,829
1.2 mill increase proposed 2025-2034		60,975,841	61,585,599	62,201,455	62,823,470	63,451,705
3.1 mill Levy - Proposed through 2029	91,277,134	92,402,241	93,324,744	94,256,471	95,197,516	96,147,972
Federal Funds	45,875,000	50,359,000	52,485,000	54,745,000	57,136,000	59,675,000
State Funds	12,384,884	12,434,884	12,434,884	12,434,884	12,434,884	12,434,884
Local Funds	1,890,000	1,890,000	1,890,000	1,890,000	1,890,000	1,890,000
Miscellaneous Funds	915,000	915,000	915,000	915,000	915,000	915,000
Total Revenue	205,490,729	272,780,169	276,976,462	281,327,458	285,830,364	290,502,389
Annual Change in Revenue	0.0%	32.7%	1.5%	1.6%	1.6%	1.6%
HSLRC Recommended Revenue:						
Levy Funds						
1.9 mill Levy Renewal	53,132,079	53,663,400	54,200,034	54,742,034	55,289,455	55,842,349
0.6 mill Increase proposed 2025-2034		30,418,219	30,722,401	31,029,625	31,339,921	31,653,321
3.1 mill Levy - Proposed through 2029	91,248,571	92,161,057	93,082,667	94,013,494	94,953,629	95,903,165
Federal Funds	50,711,354	49,541,499	50,900,546	52,326,586	53,827,728	55,411,408
State Funds	12,549,480	12,549,480	12,549,480	12,549,480	12,549,480	12,549,480
Local Funds	100,000	100,000	100,000	100,000	100,000	100,000
Miscellaneous Funds	750,000	750,000	750,000	750,000	750,000	750,000
Total Revenue	208,491,484	239,183,654	242,305,128	245,511,219	248,810,213	252,209,723
Annual Change in Revenue	4.1%	14.7%	1.3%	1.3%	1.3%	1.4%
Difference from the FCCS Requested Scenario*	3,000,755	(33,596,515)	(34,671,334)	(35,816,239)	(37,020,151)	(38,292,667)

*The major difference in revenue from 2025-2029 is because the HSLRC is recommending a lower millage amount.

Comparison of Expenditure Scenarios

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
FCCS Requested Expenditures						
Personal Services	55,369,208	59,383,476	63,688,778	68,306,214	73,258,414	78,569,649
Fringe Benefits	27,791,080	28,723,560	29,672,169	30,649,571	31,664,083	32,722,065
Materials & Services	18,763,040	19,186,576	18,797,501	19,204,572	19,612,753	20,025,213
Capital Outlays	638,161	653,208	667,806	682,268	696,769	711,422
Social Services	122,178,733	130,149,481	135,876,297	141,862,228	148,385,400	154,892,560
Total Expenditures	\$224,740,222	238,096,299	248,702,550	260,704,853	273,617,420	286,920,910
Annual Change in Expenditures	6.2%	5.9%	4.5%	4.8%	5.0%	4.9%
HSLRC Recommended Expenditures						
Personal Services	55,495,953	59,658,150	61,447,894	63,291,331	65,190,071	67,145,773
Fringe Benefits	27,133,574	28,923,302	30,859,851	32,945,362	35,068,917	37,359,106
Materials & Services	17,489,751	17,812,456	18,126,251	18,440,127	18,765,905	19,101,608
Capital Outlays	300,000	500,000	500,000	500,000	500,000	200,000
Social Services	122,178,733	129,073,197	135,409,625	141,334,649	147,507,724	153,962,993
Total Expenditures	222,598,012	235,967,105	246,343,622	256,511,469	267,032,617	277,769,480
Annual Change in Expenditures	5.2%	6.0%	4.4%	4.1%	4.1%	4.0%
Difference from the FCCS Request	(2,142,210)	(2,129,194)	(2,358,928)	(4,193,384)	(6,584,803)	(9,151,430)

FCCS Historical Revenue and Expenditures: 2019-2023

	<u>2019</u> <u>Actuals</u>	<u>2020</u> <u>Actuals</u>	<u>2021</u> <u>Actuals</u>	<u>2022</u> <u>Actuals</u>	<u>2023</u> <u>Actuals</u>
Beginning Cash:	132,731,685	127,509,079	131,034,970	155,667,175	157,072,100
Revenue:					
Levy Funds					
1.9 Mill Levy - Expiring in 2024	49,242,151	49,995,206	50,485,614	51,793,437	52,606,019
3.1 Mill Levy - Expiring in 2029	84,568,042	85,861,333	86,703,554	88,949,599	90,345,120
Federal Funds	53,337,215	47,676,607	61,135,733	42,358,955	42,263,199
State Funds	8,829,073	13,445,962	12,173,058	12,522,015	12,523,415
Local Funds	2,118,462	2,927,699	2,410,308	1,614,991	1,611,223
Miscellaneous Funds	624,955	744,675	721,041	1,067,617	883,182
Total Revenue	198,719,898	200,651,482	213,629,308	198,306,614	200,232,158
Annual Change in Revenue	2.1%	1.0%	6.5%	-7.2%	1.0%
Expenditures:					
Personal Services	43,517,971	46,592,631	45,451,549	51,858,792	51,744,479
Fringe Benefits	25,900,605	26,444,336	26,871,026	23,590,351	24,911,868
Materials & Services	17,595,854	18,048,411	15,943,910	16,986,677	17,123,577
Capital Outlays	550,963	143,042	108,583	133,397	31,325
Social Services	116,377,110	105,897,172	100,622,035	104,332,471	117,814,599
Total Expenditures	203,942,504	197,125,591	188,997,103	196,901,688	211,625,848
Ending Cash Balance:	127,509,079	131,034,970	155,667,175	157,072,100	145,678,410
Annual Change in Expenditures	3.2%	-3.3%	-4.1%	4.2%	7.5%

BOC Resolutions for the Creation of the HSLRC and Appointment of Current Members

Resolution	Resolution Number	Appointment Date
Creation of the Human Services Levy Review Committee	311-99	March 30, 1999
Appointment of Jesse Hemphill	1254-00	December 5, 2000
Appointment of James Bowman	728-06	September 19, 2006
Appointment of Jerome Friedman	88-07	January 30, 2007
Appointment of Zachary Talarek	0242-15	March 10, 2015
Appointment of Michael Curtin	0862-18	December 11, 2018
Appointment of Rose Handon	0101-19	February 12, 2019
Appointment of Nana Watson	0816-23	October 24, 2023



February 29, 2024

The Honorable Kevin Boyce, President
Franklin County Board of Commissioners
373 S. High Street, 26th Floor
Columbus, Ohio 43215

Dear Commissioner Boyce,

I have attached for your review and consideration a resolution passed by the Franklin County Children Services Board of Trustees on February 29, 2024. The resolution requests Commissioner approval to place a renewal of the expiring 1.9 mill levy with a 1.2 mill increase for a period of ten years on the November 5, 2024 general election ballot. This levy would be effective for tax collections beginning January 1, 2025.

Also attached please find the Franklin County Children Services 2024 Levy Book for your review. Hard copies of the attachments are being delivered to your office. I look forward to responding to any questions or concerns that may arise as you review these documents.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink that reads "Chip Spinning".

Chip M. Spinning
Executive Director
Franklin County Children Services

cc: Commissioner John O'Grady
Commissioner Erica Crawley
Ken Wilson, County Administrator
Zak Talarek, OMB
Rachel Buske, OMB

855 W. Mound Street
Columbus, OH 43223
(614) 275-2571 Phone
(614) 275-2755 Fax



**FRANKLIN COUNTY CHILDREN SERVICES BOARD
RESOLUTION**

**REQUESTING PLACEMENT OF A RENEWAL OF THE EXPIRING 1.9 MILL
PROPERTY TAX LEVY WITH A 1.2 MILL INCREASE FOR A PERIOD OF
TEN YEARS, FOR FRANKLIN COUNTY CHILDREN SERVICES ON THE
NOVEMBER 5, 2024 GENERAL ELECTION BALLOT**

February 29, 2024

WHEREAS, the citizens of Franklin County have previously voted approval of two property tax levies in support of Franklin County Children Services (Children Services) and its programs provided to abused, neglected and dependent children and youth, as it carries out its mission of Protecting Children by Strengthening Families; and

WHEREAS, on December 31, 2024, one of the two levies, a 1.9 mill ten-year levy, which generates 26.13% of the agency's operating revenue, and which was approved by voters in 2014, will expire; and

WHEREAS, more than 26,000 children and families annually receive high-quality and critically needed services, which would be in jeopardy if this levy is not renewed and increased; and

WHEREAS, Children Services has implemented a service delivery model to effectively protect children and strengthen families by adding enhanced mental health supports for youth, kinship engagement and supports, prevention programs and services, while reducing the number of children in out-of-home placement, and achieving more positive family outcomes; and

WHEREAS, Children Services has prudently managed the tax dollars entrusted to it and has demonstrated a record of fiscal responsibility since passage of the 1.9 mill levy in 2014, by controlling expenditures, coming in under budget and maintaining a cash balance sufficient to assure financial stability; and

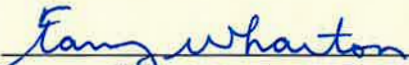
WHEREAS, the agency has evaluated the increases expected in the number of children and families who will require services, the increasing complexity in the needs of those children and their families, the increased cost

of placements, exacerbated by the recent pandemic and workforce crisis, recent and potential future changes in law, and the economic outlook projected for the ten-year period; and

WHEREAS, based on a ten-year view of the funding needed to respond to the changing issues faced by our community's children and families, rather than a five-year view which would, even by current projections, necessitate another request for additional funds after five years, the Franklin County Children Services Board has concluded that the agency should be able to meet its statutory mandates, maintain services and manage its operations in a manner most responsive to the children and families of Franklin County with a renewal of the expiring 1.9 mill levy with a 1.2 mill increase, for a period of ten years.

WHEREAS, the Human Services Levy Review Committee is appointed by the Franklin County Board of Commissioners to evaluate levy requests from both a financial and programmatic perspective to assure that information provided by human services agencies that seek levy approved funding have demonstrated prudent program and financial planning;

THEREFORE, BE IT RESOLVED that the Franklin County Children Services Board, based on a ten year projection of expenses and income, hereby requests that the Franklin County Board of Commissioners place on the November 5, 2024 general election ballot, a ten-year renewal of the expiring 1.9 mill property tax levy that is in effect through December 31, 2024, and an increase of 1.2 mills, to constitute a tax of 3.1 mills, effective for tax collections beginning on January 1, 2025.



Tammy Wharton, Chair
Franklin County Children Services Board



Charles M. Spinning, Executive Director
Franklin County Children Services

Human Services Levy Review
Committee 373 S. High Street, Floor 26
Columbus, Ohio 43215

February 2024

Dear Human Services Levy Review Committee,

Franklin County Children Services (FCCS) has submitted to the Board of Commissioners a request to seek voter approval of a 3.1 mill, 10-year levy in November 2024. The request is a renewal of the existing 1.9 mill, 10-year levy due to expire in 2024 and a 1.2 mill increase. The proposed levy will support prevention, protection, placement, and permanency programs for children.

Pursuant to Resolution No. 311-99, the Board of Commissioners is submitting FCCS's levy request to the Human Services Levy Review Committee (HSLRC) for a thorough financial and policy analysis. Attached are materials prepared by FCCS staff for your review. The Board of Commissioners is requesting that the HSLRC provide final recommendations regarding the FCCS levy request by June 25, 2024.

Please review this request and advise the Board of Commissioners as to your committee recommendations. Thank you in advance for your assistance.

Sincerely,



Kevin L. Boyce, President
Franklin County Board of Commissioners

Commissioners

Kevin L. Boyce, President
John O'Grady
Erica C. Crawley

373 S. High St. 26th Fl.
Columbus, Ohio 43215

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Enclosure

Cc: Commissioner John O'Grady
Commissioner Erica C. Crawley
Human Services Levy Review Committee members
Chip Spinning, Executive Director, Franklin County Children
Services Kenneth Wilson, County Administrator
Joy Bivens, Deputy County Administrator
Kris Long, Deputy County Administrator
Rachel Buske, OMB Analyst 2, OMB

Appendix D

Franklin County Children Services Levy History

Year	Millage	Comments	Expiration Date	% of Yes Vote
1958	0.5	Passed new child welfare levy in November after combined welfare levy failed in primary	1963	58.60%
1963	1.5	Passed new levy in November	1968	62.70%
1968	1.5	Renewal of 1963 levy in November		
State law changed in 1973 to allow 10-year levies, millage limit removed				
1973	1.5	Renewal of 1968 Levy in November	1983	67.50%
1975	0.5	Renewal of 1970 Levy in November	1985	66.40%
Reduction factor applied in 1976 (1.1 and .4 mills effective levy rate)				
Levy considered in 1978, but not placed on ballot				
1980	0.85	New levy defeated in November		46.10%
1981	1.6	Passed new levy in November	1991	59.00%
1983	1.1	Renewal of 1973 in November	1993	79.00%
1985	1	New levy passed (instead of 1975 renewal) in November	1991	66.50%
1989	3.15	New levy passed (two levies to expire in 1991 discontinued) in November	1999	61.30%
1993	0.8	Replacement with reduction passed in November	1996	53.00%
1996	1.1	Replacement with increase passed in November	2004	60.80%
1999	3.15	Replacement passed in November	2009	57.97%
2004	1.9	Replacement of 1.1 mill = .8 mill new passed in March	2014	51.09%
2009	3.1	Replacement with a reduction passed in November	2019	61.67%
2014	1.9	Renewal Passed in November	2024	70.09%
2019	3.1	Renewal Passed in November	2029	79.58%