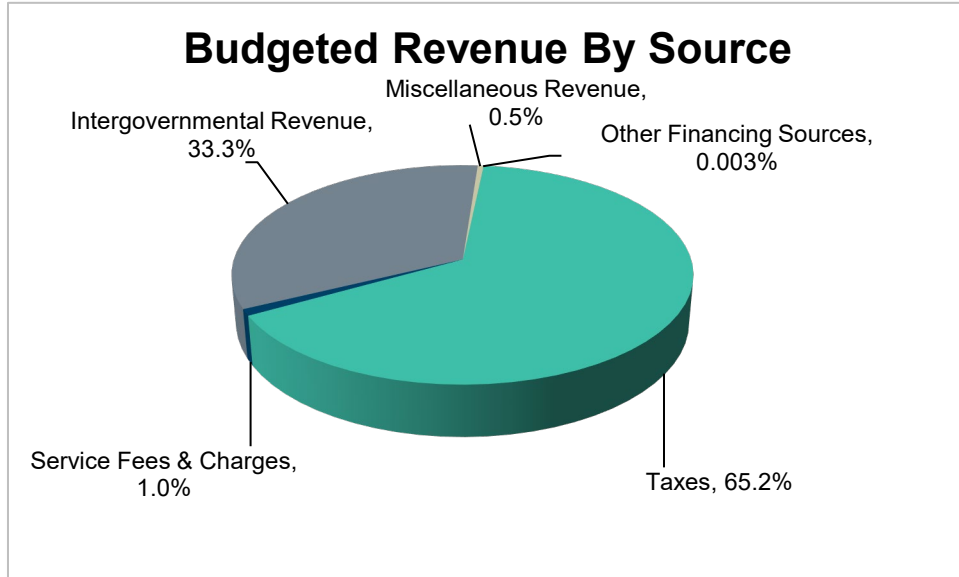
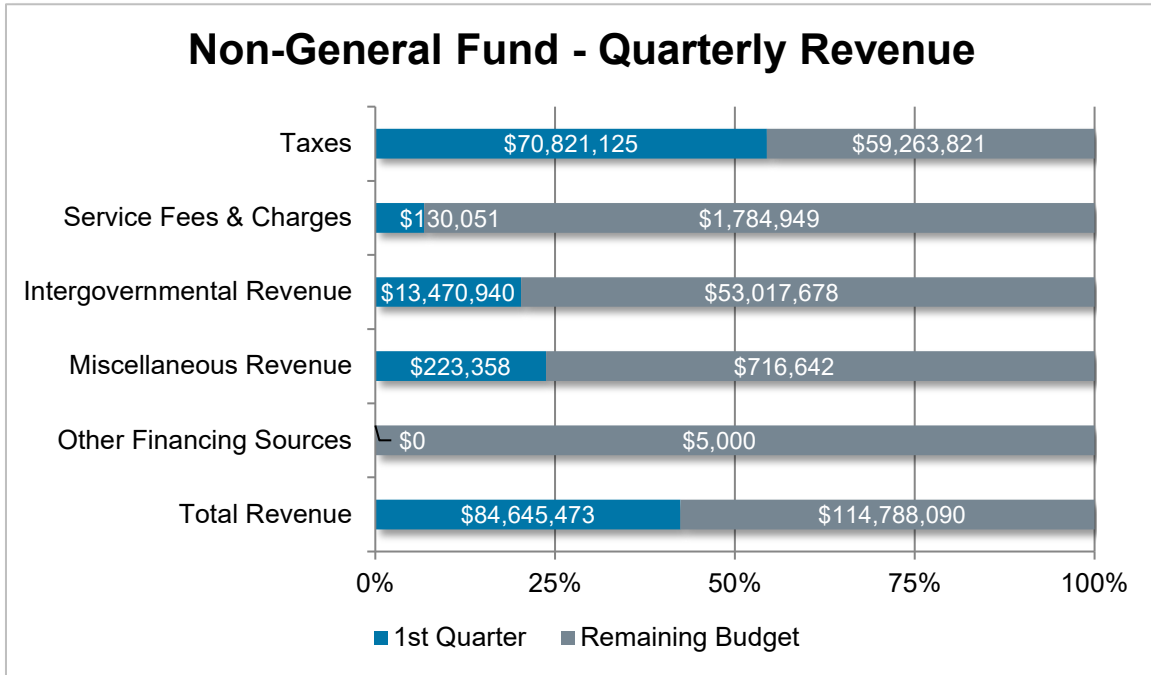


Non-General Fund – Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$199,433,563** for 2023.
- 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.

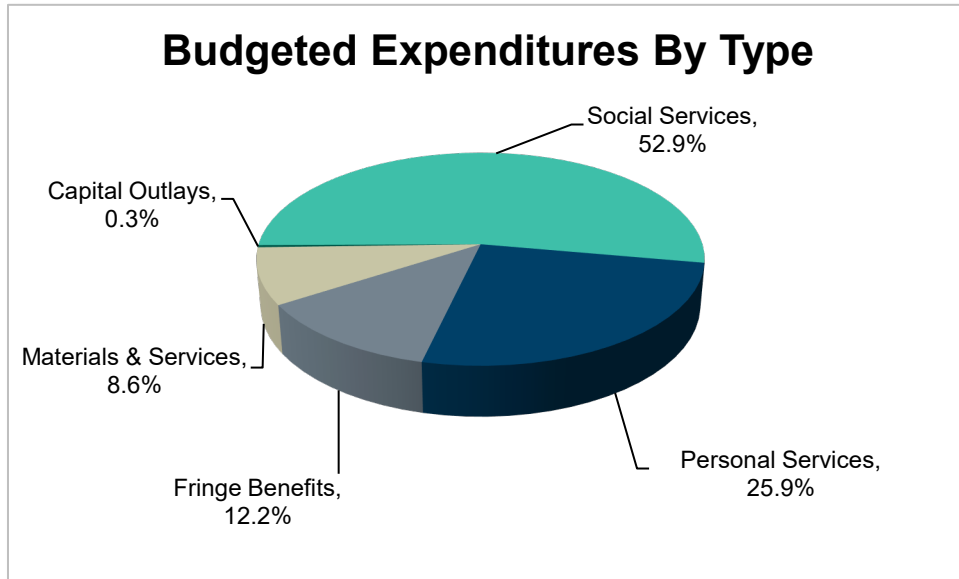


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$84,052,131	\$19,088,672	\$79,365,538	\$16,027,923	\$84,052,131	\$198,534,264
Current Year	\$84,645,473				\$84,645,473	\$199,433,563

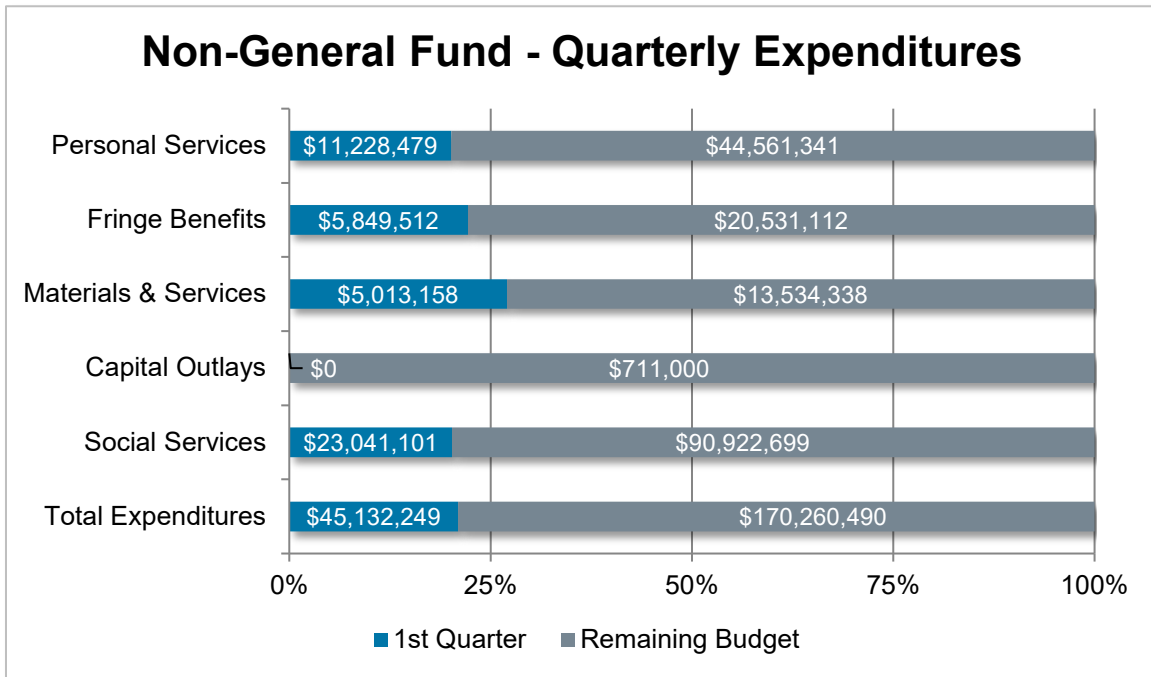
**Current year total represents revised budget.*

- First quarter revenue of **\$84,645,473** represents **42.4%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 54.4% has been collected. Collections in the 1st quarter were \$633,339 or 0.9% above the prior year. The increase in revenue from 2022 to 2023 was primarily attributed to an increase in new construction.
- Service Fees & Charges revenue collected during the 1st quarter was \$130,051, which represents 6.8% of the budgeted amount. This amount is \$666,788 or 83.7% lower than the prior year amount. The variance from the prior year is primarily due to lower than anticipated Juvenile Court receipts.
- Intergovernmental Revenue was \$13,470,940, which represents 20.3% of the budgeted amount. This revenue is expected to more closely align with budget later in the year with the receipt of the state child protection allocation and the state reimbursements for the non-business, owner occupied, and homestead rollbacks in the 2nd and 3rd quarters.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be **\$215,392,739** for 2023.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$44,087,354	\$47,921,641	\$50,413,667	\$54,577,254	\$44,087,354	\$196,999,916
Current Year	\$45,132,249				\$45,132,249	\$215,392,739

**Current year total represents revised budget.*

- First quarter expenditures of **\$45,132,249** represent **21.0%** of the budgeted amount for the year.
- Materials & Services expenditures were \$5,013,158 during the 1st quarter, which represent 27.0% of the budgeted amount. Of the amount expended, \$1,194,124 or 23.8% was for the fees associated with the first half real estate settlement.
- There were no expenditures within Capital Outlays during the 1st quarter. The agency anticipates purchasing building remodeling services, IT hardware, machinery and equipment, and motor vehicles later in the year.
- Children Services expended \$23,041,101 within Social Services during the 1st quarter, which represents 20.2% of the budgeted amount. Social Services expenditures were \$2,024,488, or 9.6% higher than the prior year, mainly due to an increase in the number of children in custody and the addition of a third Managed Board & Care entity. Of the amount expended, \$12,336,936 or 53.5% was for Board and Care and \$7,738,447 or 33.6% was for Managed Board and Care.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$12,874,574	\$11,228,479	87.2%
2 nd Quarter	\$15,020,336		
3 rd Quarter	\$12,874,574		
4 th Quarter	\$15,020,336		
Total	\$55,789,820	\$11,228,479	20.1%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures during the 1st quarter was due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$1,115,187	Supplemental	Non-Bargaining Increase
0053-23	\$1,840,544	Supplemental	Bargaining Unit Increase
0229-23	\$119,197	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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