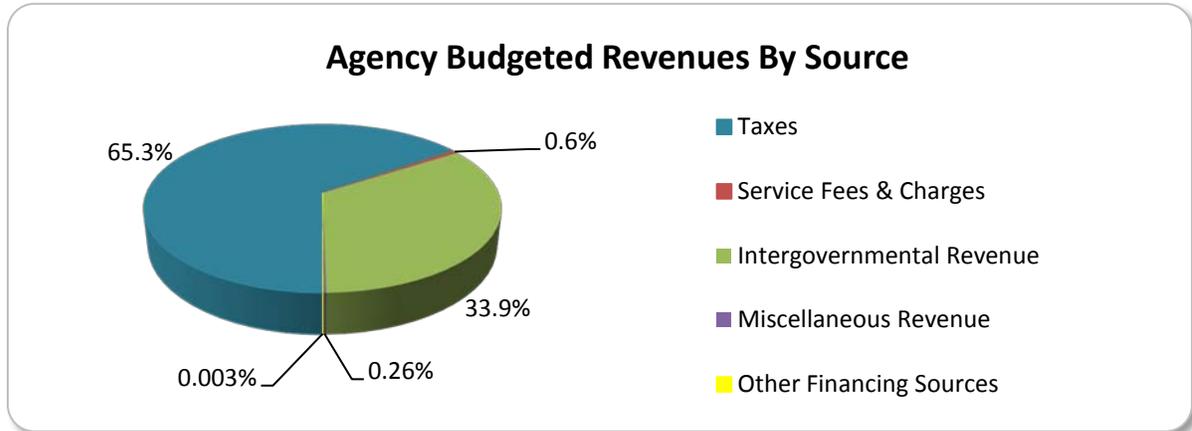
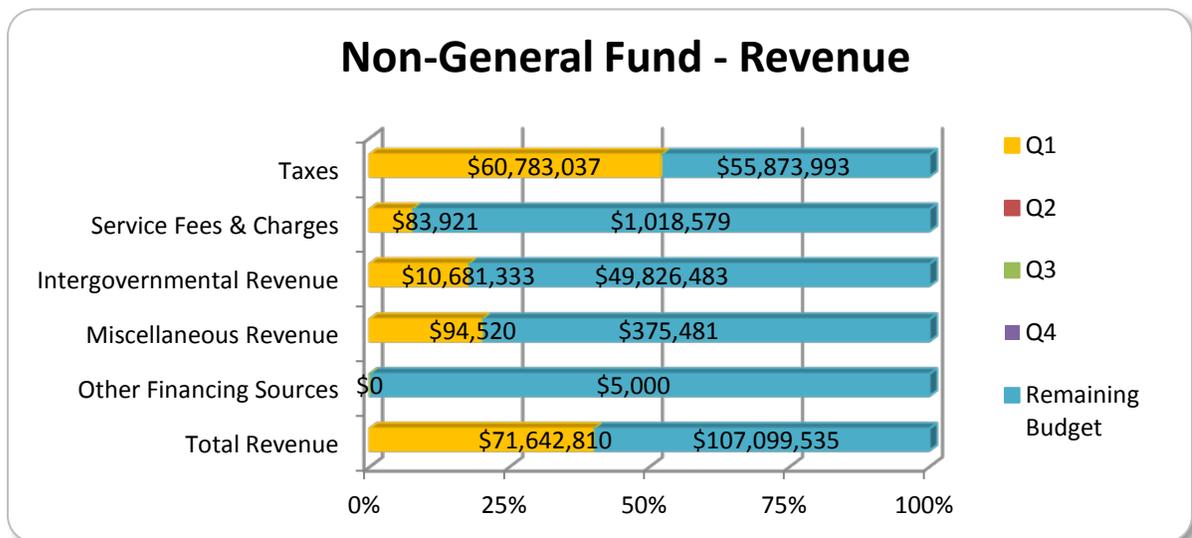


Non-General Fund Analysis



- The main sources of non-general fund revenue for Children Services are: Levy/local tax revenues, Federal revenues (primarily Title IV), and State revenues.



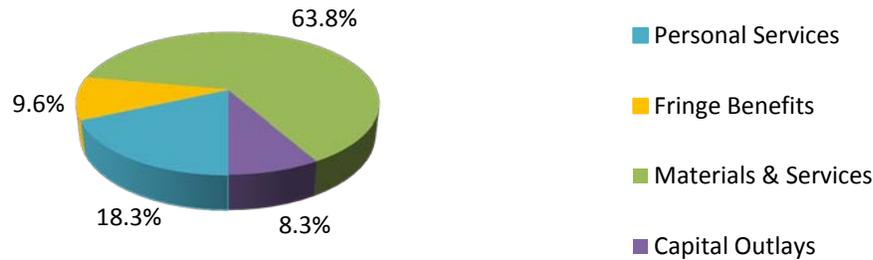
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$73,026,578	\$18,731,295	\$74,075,591	\$28,361,232	\$73,026,578	\$194,194,696
Current Year Actuals	\$71,642,810				\$71,642,810	\$178,742,345

* Current year total represents revised budget.

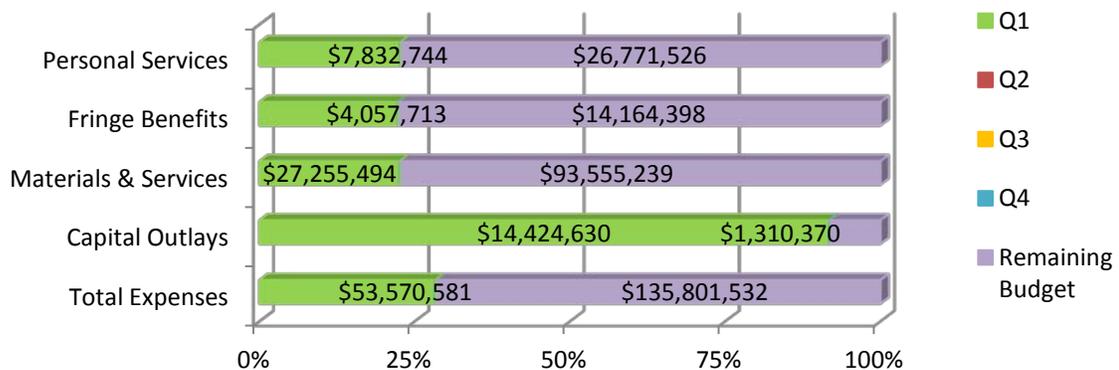
- First quarter revenues of \$71,642,810 represent 40.1% of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 52.1% has been collected. In 2012, 51.7% was collected in the 1st Quarter.
- Intergovernmental Revenues are less than 25% through the 1st quarter, but are expected to align with budget in the 2nd and 3rd quarters.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$41,803,063	\$41,531,217	\$40,284,415	\$62,272,423	\$41,803,063	\$185,891,118
Current Year Actuals	\$53,570,581				\$53,570,581	\$189,372,113

* Current year total represents revised budget.

- First quarter expenditures of \$53,570,581 represent 28.3% of the budgeted amount for the year.
- Children Services expended \$27,255,494 within Materials & Services during the 1st quarter, which represents 22.6% of the 2013 budgeted amount. Of the amount expended during the 1st quarter, \$19,255,793 or 70.6% was for Board and Care.
- Capital Outlays exceed 25% in the 1st quarter due to the purchase of the building at 4071 E. Main St. for the new East Center location in January 2013.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$7,985,601	\$7,832,744	98.1%
2nd Quarter	\$9,316,534		
3rd Quarter	\$7,985,601		
4th Quarter	\$9,316,534		
Total	\$34,604,270	\$7,832,744	22.6%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. Based on the expenditures from the 1st quarter, Personal Services for Children Services are on target with the budgeted amount.

Budget Corrective Items

Approved

- A revenue increase of \$201,304 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the Special Levy Fund (Fund 2021).

Pending

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

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Children Services has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement. As a result of these reductions, 2013 TPPT reimbursement budgeted revenue is 58.2% less than 2012 actual revenue in the Special Levy Fund (Fund 2021).