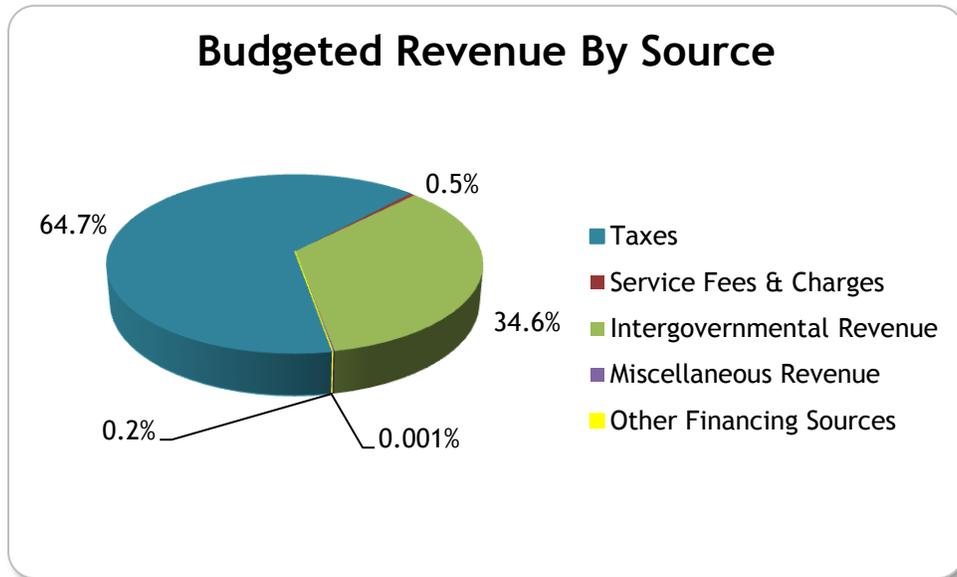
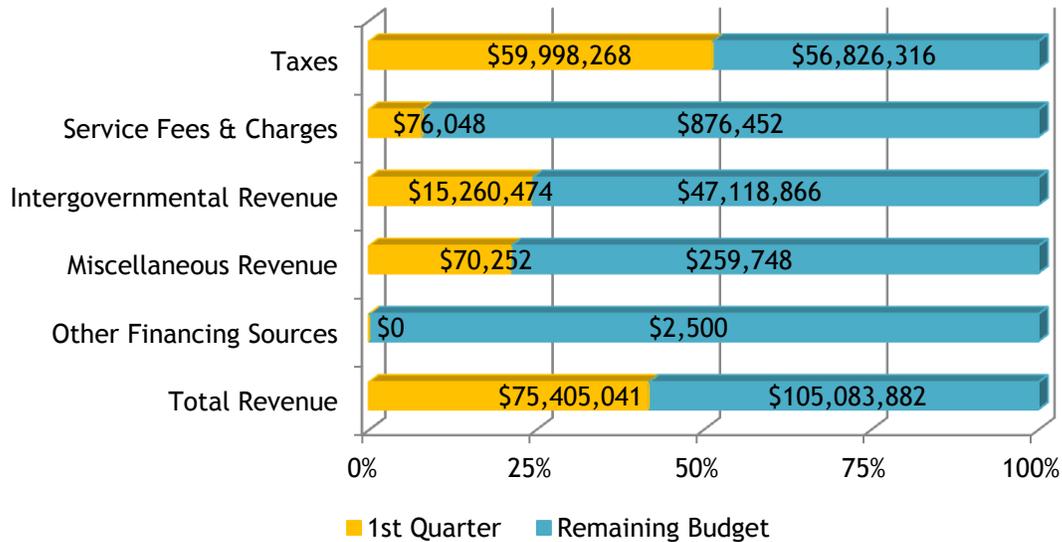


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$180,488,923** for 2014.
- The main sources of non-general fund revenue for Children Services are: Levy/local tax revenues, Federal revenues (primarily Title IV), and State revenues.

### Non-General Fund - Quarterly Revenue

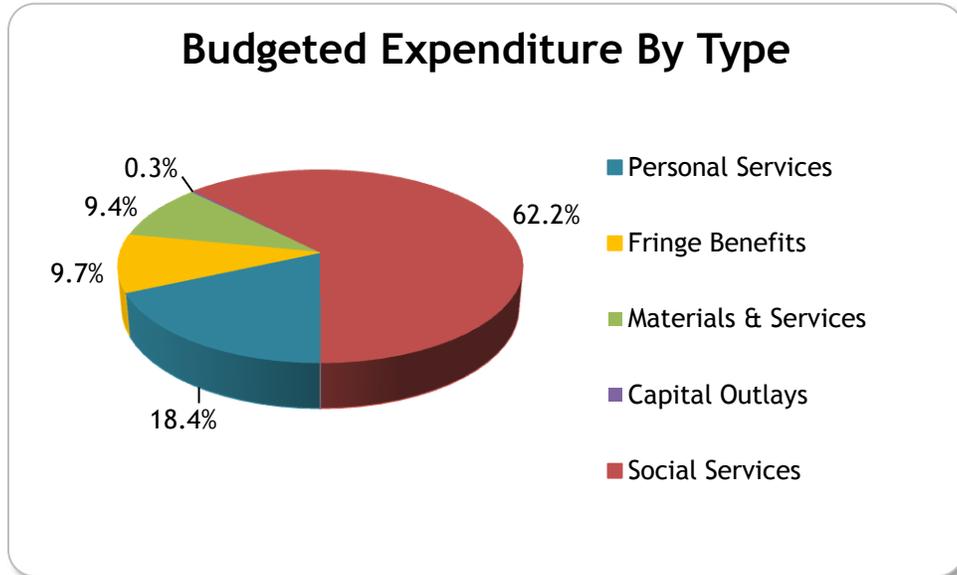


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$71,642,809	\$18,537,952	\$67,457,196	\$15,978,688	\$71,642,809	\$173,616,645
Current Year	\$75,405,041				\$75,405,041	\$180,488,923

\*Current year total represents revised budget.

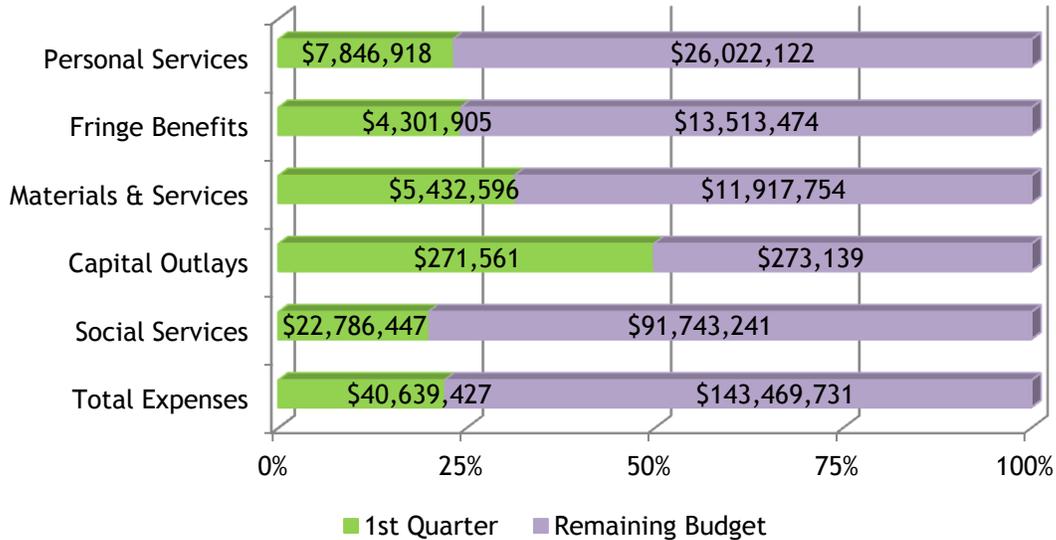
- First quarter revenue of **\$75,405,041** represents **41.8%** of the budgeted amount for the year. YTD revenue of **\$75,405,041** represents **41.8%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1<sup>st</sup> quarter, 51.4% has been collected. In 2013, 52.1% was collected in the 1<sup>st</sup> Quarter.
- Intergovernmental Revenue is less than 25% through the 1<sup>st</sup> quarter, but is expected to align with budget in the 2<sup>nd</sup> and 3<sup>rd</sup> quarters.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be **\$184,109,158** for 2014.

### Non-General Fund - Quarterly Expenditures



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$53,570,580	\$42,408,389	\$43,699,586	\$46,162,151	\$53,570,580	\$185,840,706
Current Year	\$40,639,426				\$40,639,426	\$184,109,158

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$40,639,426** represent **22.1%** of the budgeted amount for the year. YTD expenditures of **\$40,639,426** represent **22.1%** of the budgeted amount for the year.
- Expenditures in the new Social Services rollup were \$22,786,447 during the 1<sup>st</sup> quarter, which represents 19.9% of the 2014 budgeted amount. Of the amount expended during the 1<sup>st</sup> quarter, \$19,313,115 or 84.8% was for Board and Care.
- Capital Outlays exceed 25% in the 1<sup>st</sup> quarter due to the purchase of Telecommunication Equipment and Servers.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$7,815,932	\$7,846,918	100.4%
2 <sup>nd</sup> Quarter	\$9,118,588		
3 <sup>rd</sup> Quarter	\$7,815,932		
4 <sup>th</sup> Quarter	\$9,118,588		
<b>Total</b>	<b>\$33,869,040</b>	<b>\$7,846,918</b>	<b>23.2%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The slight variance in Personal Services is attributed to \$54,943 in termination payouts of unused leave time during the 1<sup>st</sup> quarter. Otherwise, expenditures within Personal Services are on target with the budgeted amount.

### Non-General Fund - Budget Corrective Items - Approved

- A revenue increase of \$2,033,935 was certified by the Budget Commission in the 1<sup>st</sup> quarter to reflect the revised estimate for property tax collections in the Special Levy Fund (Fund 2021).

### Non-General Fund - Budget Corrective Items - Pending

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