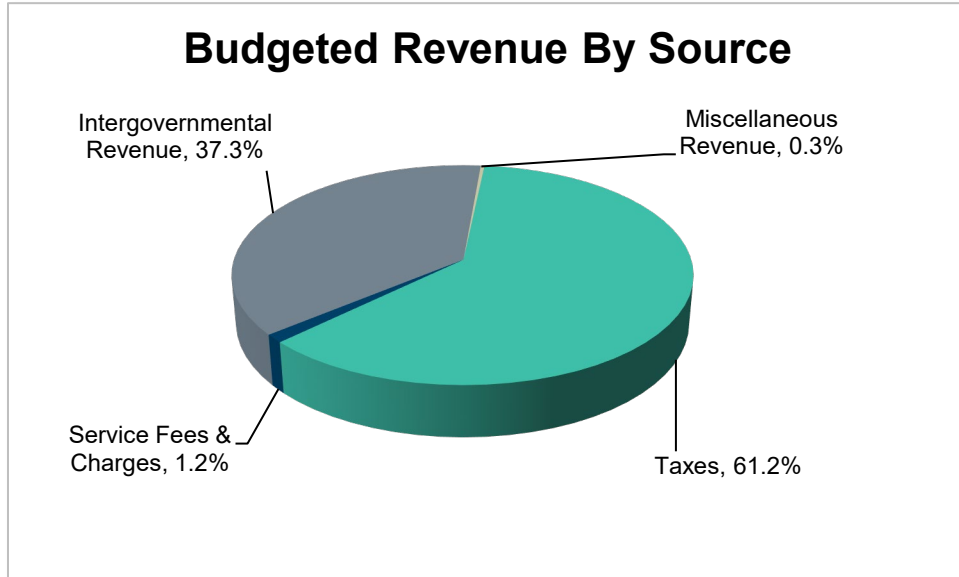
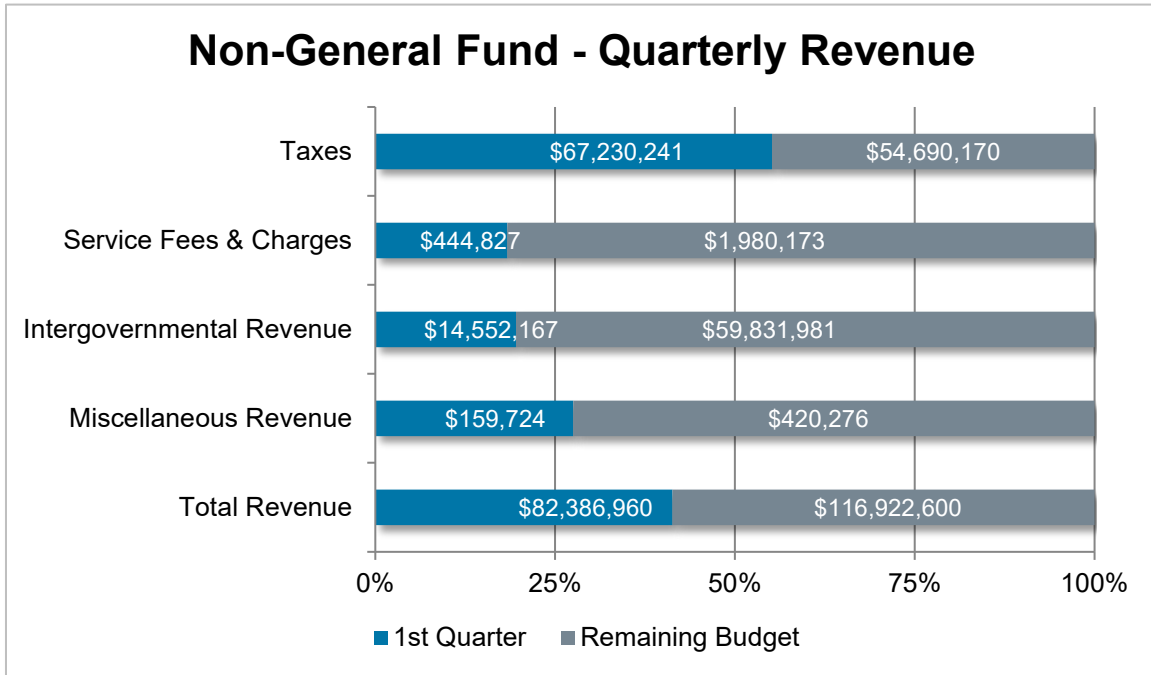


Non-General Fund – Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$199,309,559** for 2021.
- 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.

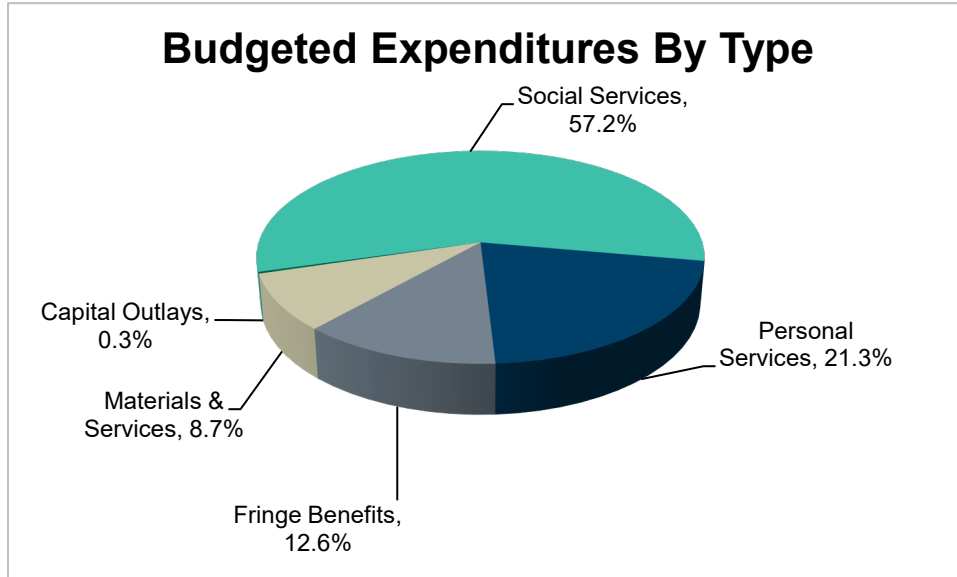


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$79,129,301	\$23,902,534	\$75,596,328	\$22,413,376	\$79,129,301	\$201,041,539
Current Year	\$82,386,960				\$82,386,960	\$199,309,559

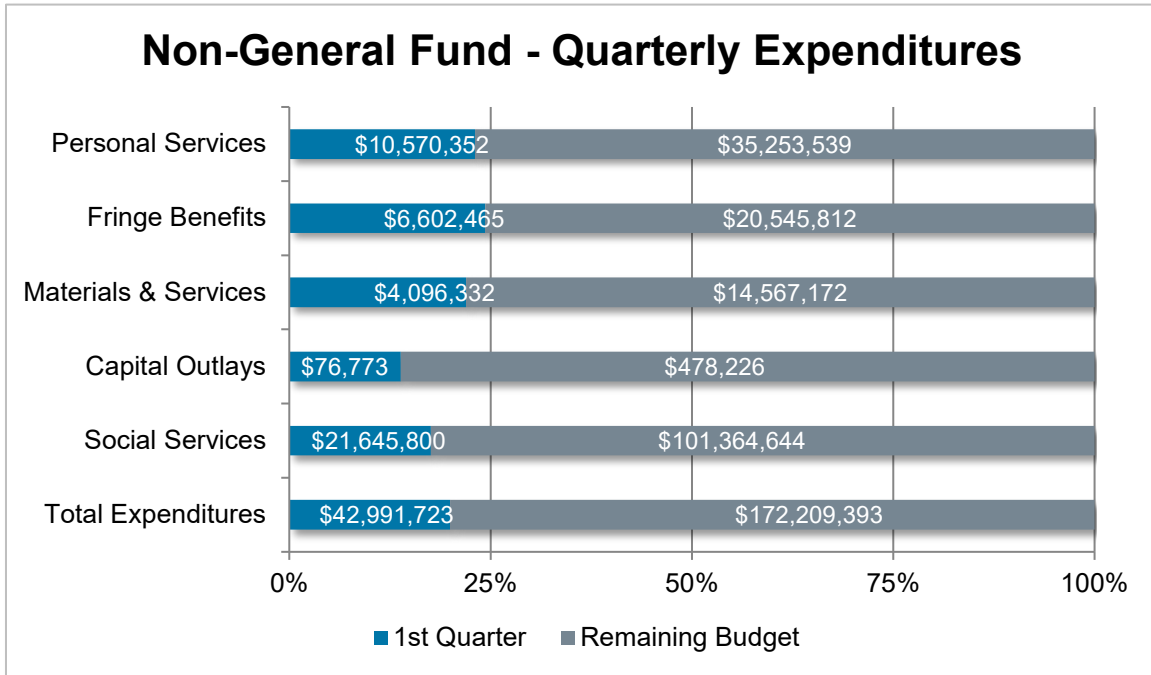
**Current year total represents revised budget.*

- First quarter revenue of **\$82,386,960** represents **41.3%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. The 2021 budget included a 2.5% reduction from the revenue estimates provided by the Budget Commission due to the economic impact of COVID-19. However, collections in the 1st quarter were \$860,872 or 1.3% above the prior year.
- Service Fees & Charges collected during the 1st quarter were \$444,827, which represents 18.3% of the budgeted amount. This category includes the amounts received from Job and Family Services for managing the Kinship Caregiver Program.
- Intergovernmental Revenue was \$14,552,167, which represents 19.6% of the budgeted amount. This revenue is expected to more closely align with budget later in the year with the receipt of Title IV-E reimbursements 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 **\$215,201,115** for 2021.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$50,712,190	\$47,309,540	\$47,270,247	\$52,146,131	\$50,712,190	\$197,438,108
Current Year	\$42,991,723				\$42,991,723	\$215,201,115

**Current year total represents revised budget.*

- First quarter expenditures of **\$42,991,723** represent **20.0%** of the budgeted amount for the year.
- Materials & Services expenditures were \$4,096,332 during the 1st quarter, which represents 21.9% of the budgeted amount. Of the amount expended, \$1,057,687 or 25.8% was for the fees associated with the first half real estate settlement.
- Capital Outlays expenditures totaled \$76,773 during the 1st quarter, which represents 13.8% of the budgeted amount. The costs are related to IT hardware purchases. The agency anticipates purchasing additional IT hardware as well as building remodeling services and motor vehicles later in the year.
- Children Services expended \$21,645,800 within Social Services during the 1st quarter, which represents 21.0% of the budgeted amount. Social Services expenditures were \$3,796,803, or 14.9% lower than the prior year because of a decrease in referrals mainly due to the impact of COVID-19. Of the amount expended, \$12,237,676 or 56.5% was for Board and Care and \$6,204,332 or 28.7% was for Managed Board and Care.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$10,574,744	\$10,570,352	100.0%
2 nd Quarter	\$10,574,744		
3 rd Quarter	\$12,337,201		
4 th Quarter	\$12,337,201		
Total	\$45,823,891	\$10,570,352	23.1%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$399,384	Supplemental	Non-Bargaining Increase
Certificate	\$459,669	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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