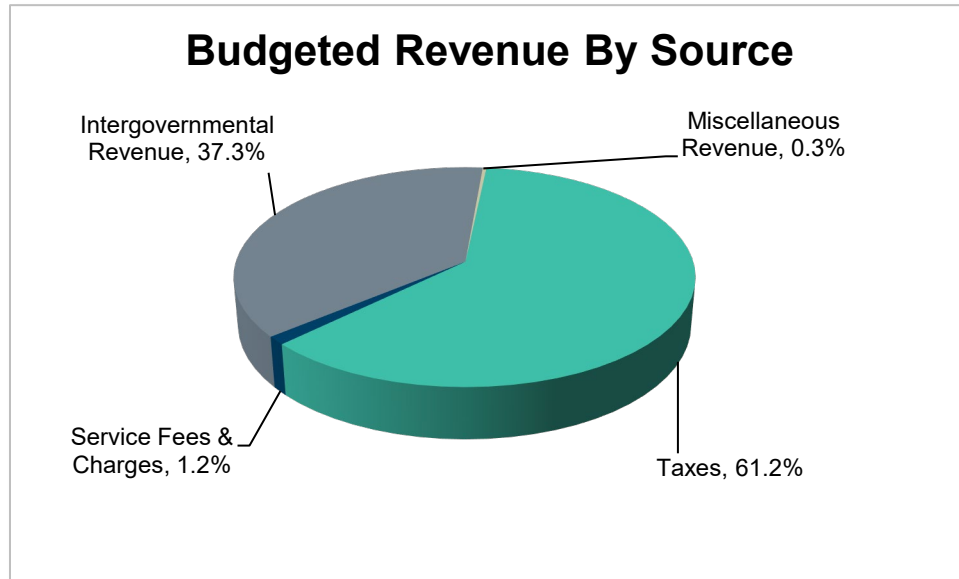
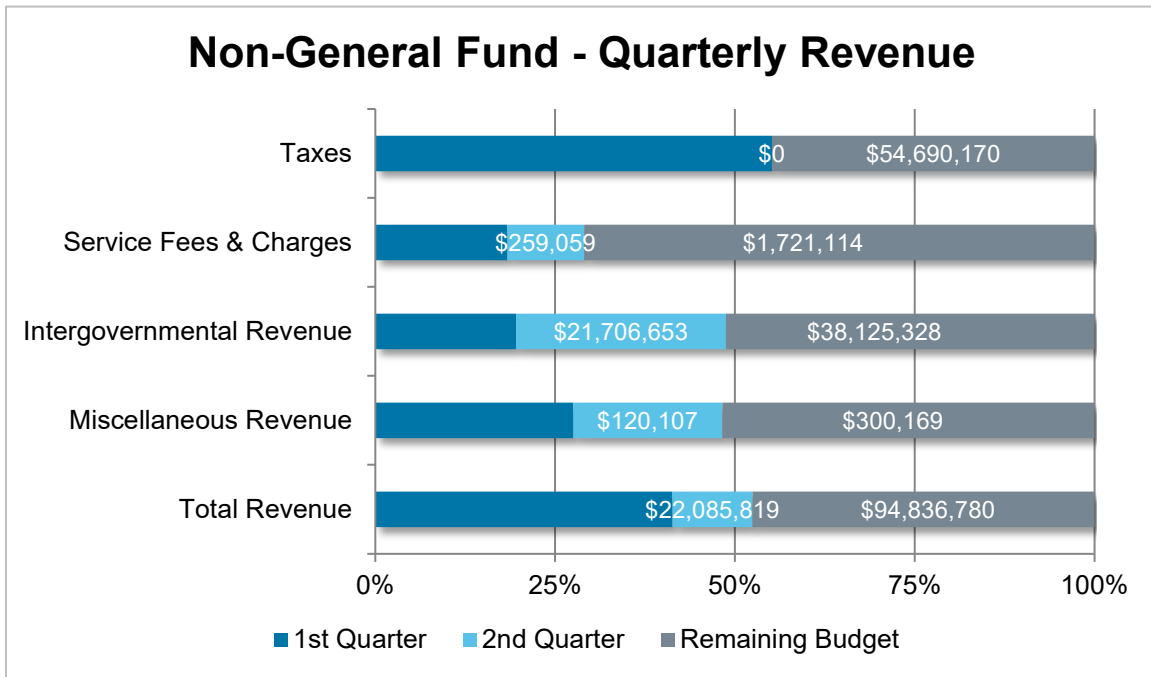


Non-General Fund – Revenue Analysis



- 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.

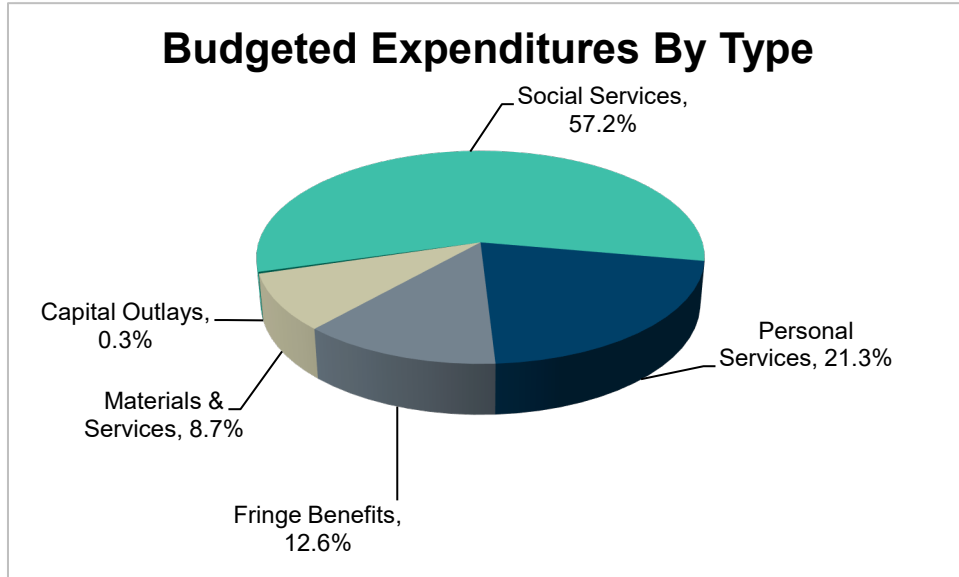


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$79,129,301	\$23,902,534	\$75,596,328	\$22,413,376	\$103,031,835	\$201,041,539
Current Year	\$82,386,960	\$22,085,819			\$104,472,779	\$199,309,559

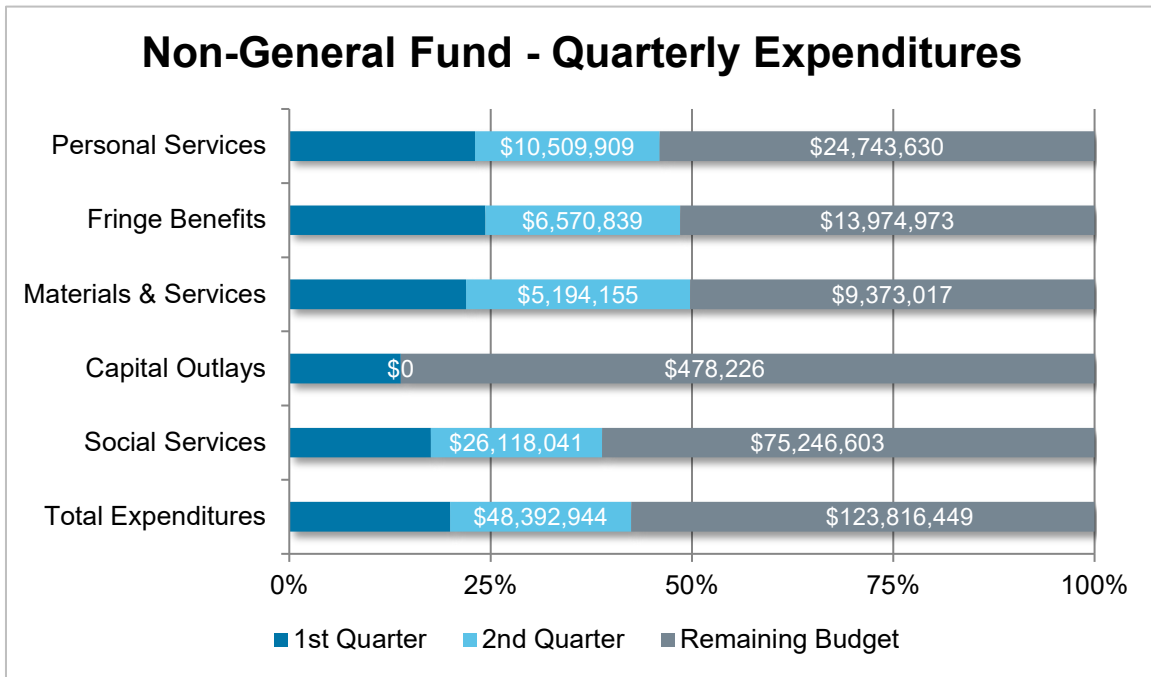
**Current year total represents revised budget.*

- Second quarter revenue of **\$22,085,819** represents **11.1%** of the budgeted amount for the year. YTD revenue of **\$104,472,779** represents **52.4%** 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 through the end of the 2nd quarter were \$808,375 or 1.2% higher than the prior year.
- Service Fees & Charges collected through the end of the 2nd quarter were \$703,886, which represents 29.0% of the budgeted amount. This category includes the amounts received from Job and Family Services for managing the Kinship Caregiver Program. This amount is \$136,826 or 16.3% lower than the prior year. The variance in revenue from the prior year is mainly due to fewer kinship applicants and lower payments now that the state is providing direct funding for kinship families.
- Intergovernmental Revenue was \$36,258,820 through the end of the 2nd quarter, which represents 48.7% of the budgeted amount.

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	\$98,021,730	\$197,438,108
Current Year	\$42,991,723	\$48,392,944			\$91,384,666	\$215,201,115

**Current year total represents revised budget.*

- Second quarter expenditures of **\$48,392,944** represent **22.5%** of the budgeted amount for the year. YTD expenditures of **\$91,384,666** represent **42.5%** of the budgeted amount for the year.
- Materials & Services expenditures were \$5,194,155 during the 2nd quarter, which represents 27.8% of the budgeted amount. Of the amount expended, \$1,400,339 or 27.0% was for the cost allocation plan.
- There were no expenditures in Capital Outlays during the 2nd quarter. The agency anticipates purchasing additional IT hardware as well as building remodeling services and motor vehicles later in the year.
- Children Services expended \$26,118,041 within Social Services during the 2nd quarter, which represents 21.2% of the budgeted amount. Of the amount expended, \$12,598,367 or 48.2% was for Board and Care and \$9,353,594 or 35.8% 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	\$10,509,909	99.4%
3 rd Quarter	\$12,337,201		
4 th Quarter	\$12,337,201		
Total	\$45,823,891	\$21,080,261	46.0%

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st or 2nd quarters.

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.