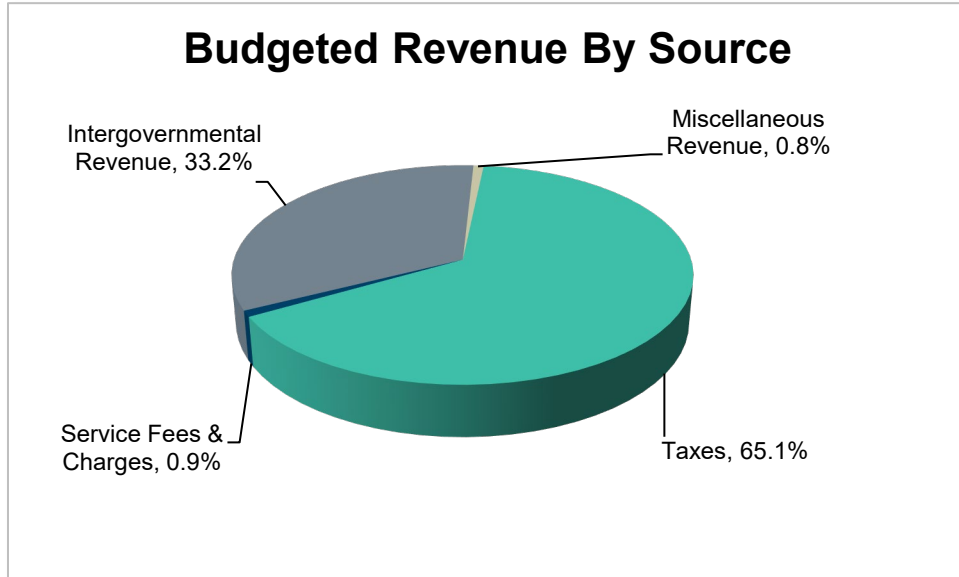
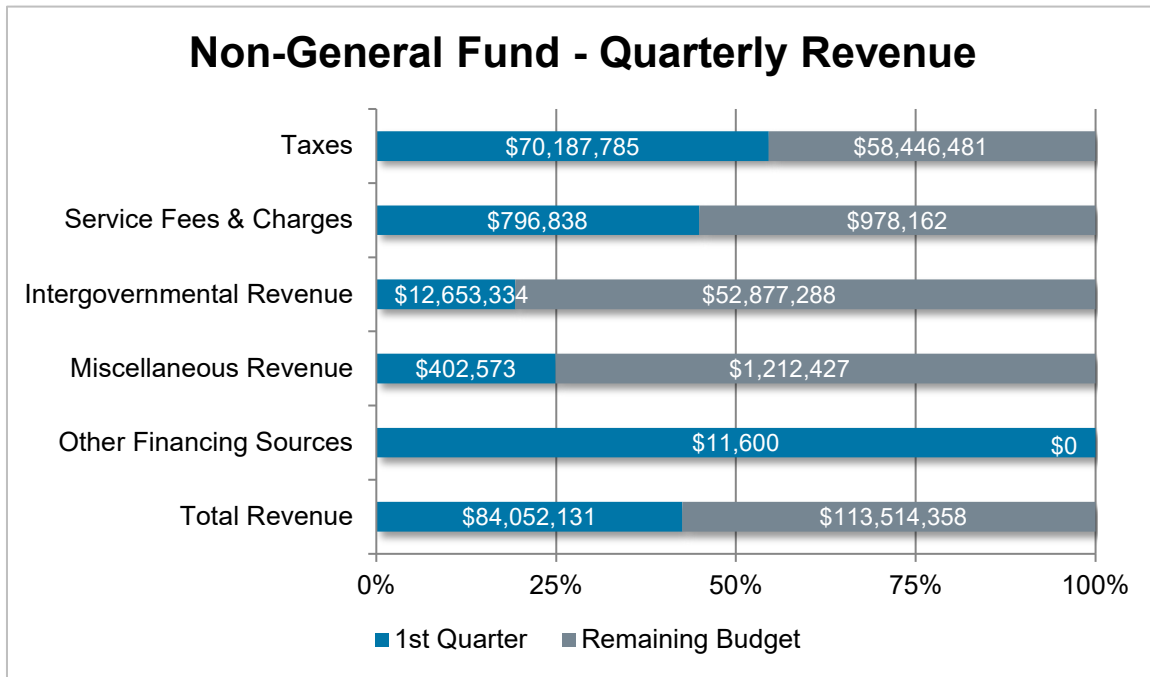


Non-General Fund – Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$197,554,889** for 2022.
- 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.

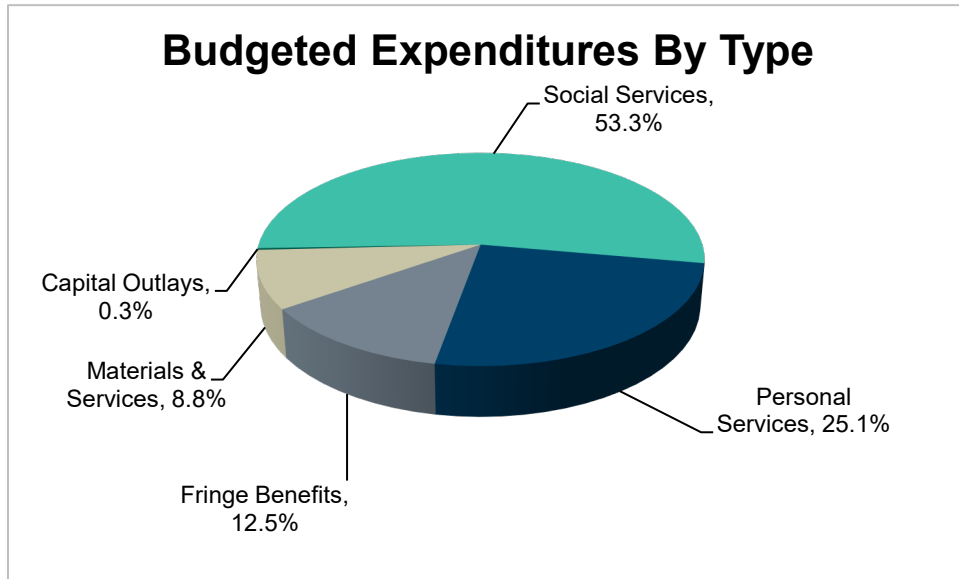


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$82,386,960	\$22,085,819	\$80,721,031	\$28,728,513	\$82,386,960	\$213,922,323
Current Year	\$84,052,131				\$84,052,131	\$197,554,889

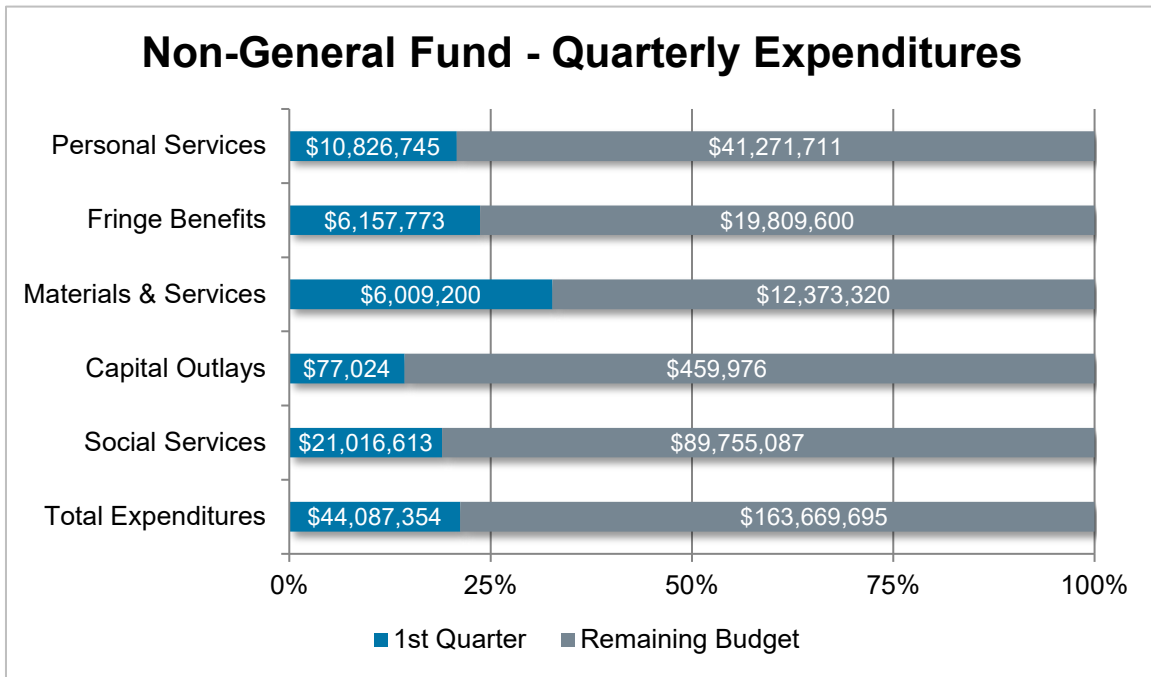
*Current year total represents revised budget.

- First quarter revenue of **\$84,052,131** represents **42.6%** 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, 54.6% has been collected. Collections in the 1st quarter were \$3.0 million or 4.4% above the prior year. The increase in revenue from 2021 to 2022 is primarily attributed to an increase in new construction.
- Service Fees & Charges collected during the 1st quarter were \$796,838, which represents 44.9% of the budgeted amount. This category includes the amounts received from Job and Family Services for managing the Kinship Caregiver Program.
- Intergovernmental Revenue was \$12,653,334, which represents 19.3% 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 **\$207,757,049** for 2022.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$42,991,723	\$48,392,944	\$46,786,522	\$51,152,096	\$42,991,723	\$189,323,285
Current Year	\$44,087,354				\$44,087,354	\$207,757,049

*Current year total represents revised budget.

- First quarter expenditures of **\$44,087,354** represent **21.2%** of the budgeted amount for the year.
- Materials & Services expenditures were \$6,009,200 during the 1st quarter, which represents 32.7% of the budgeted amount. Of the amount expended, \$1,230,660 or 20.5% was for the fees associated with the first half real estate settlement.
- Capital Outlays expenditures totaled \$77,024 during the 1st quarter, which represents 14.3% 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 \$21,016,613 within Social Services during the 1st quarter, which represents 19.0% of the budgeted amount. Of the amount expended, \$11,414,122 or 54.3% was for Board and Care and \$6,220,188 or 30.0% was for Managed Board and Care.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$12,022,721	\$10,826,745	90.1%
2 nd Quarter	\$12,022,721		
3 rd Quarter	\$14,026,507		
4 th Quarter	\$14,026,507		
Total	\$52,098,456	\$10,826,745	20.8%

- 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 was due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0017-22	\$2,331,246	Supplemental	Non-Bargaining Increase
Certificate	\$532,642	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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