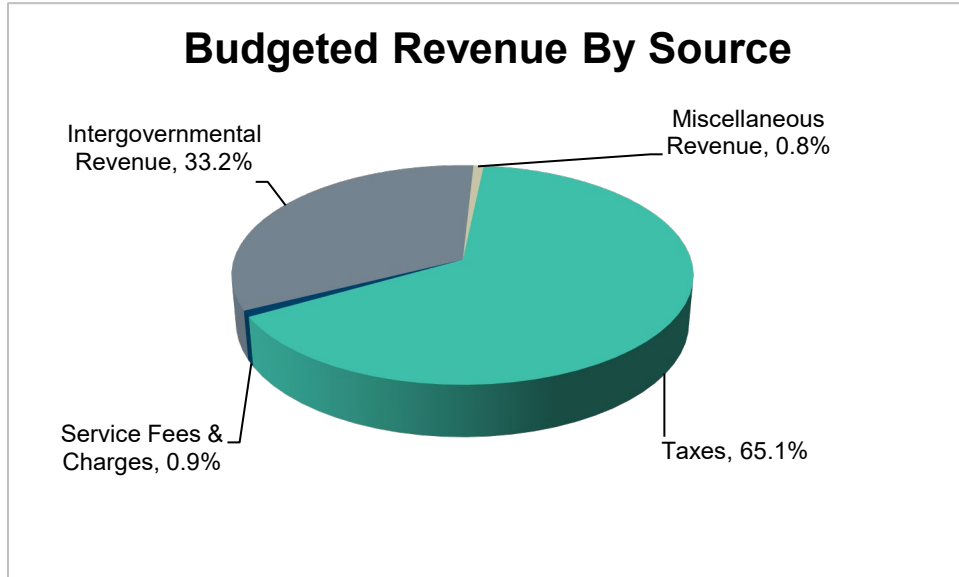
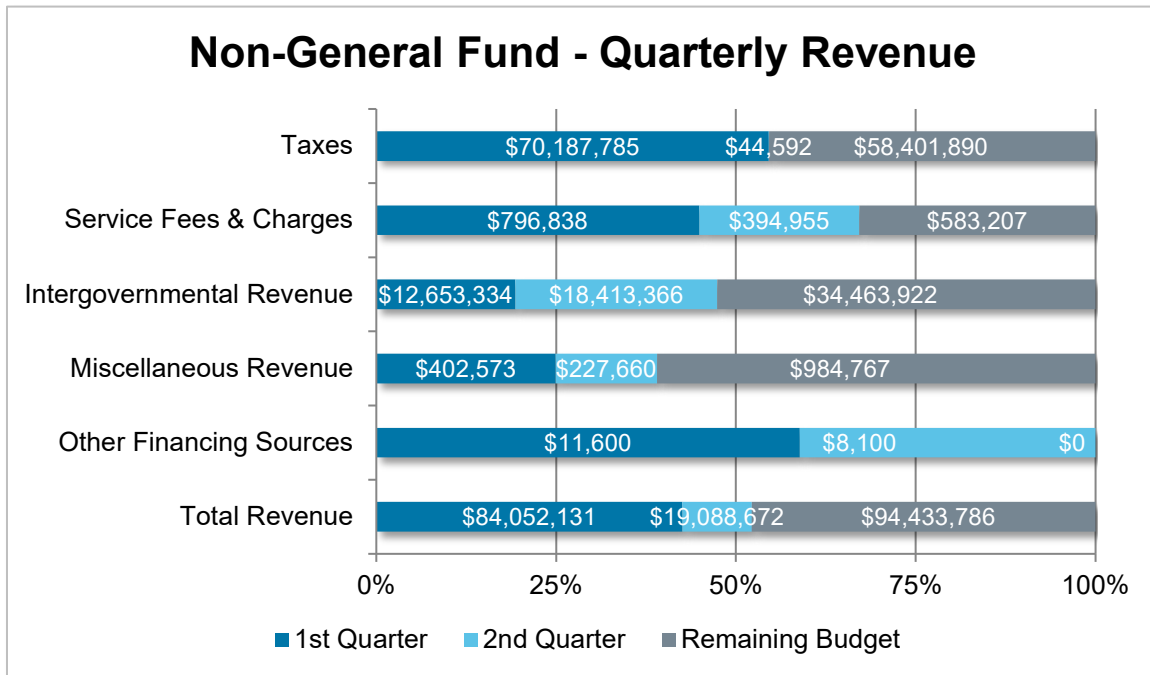


Non-General Fund – Revenue Analysis



- 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.

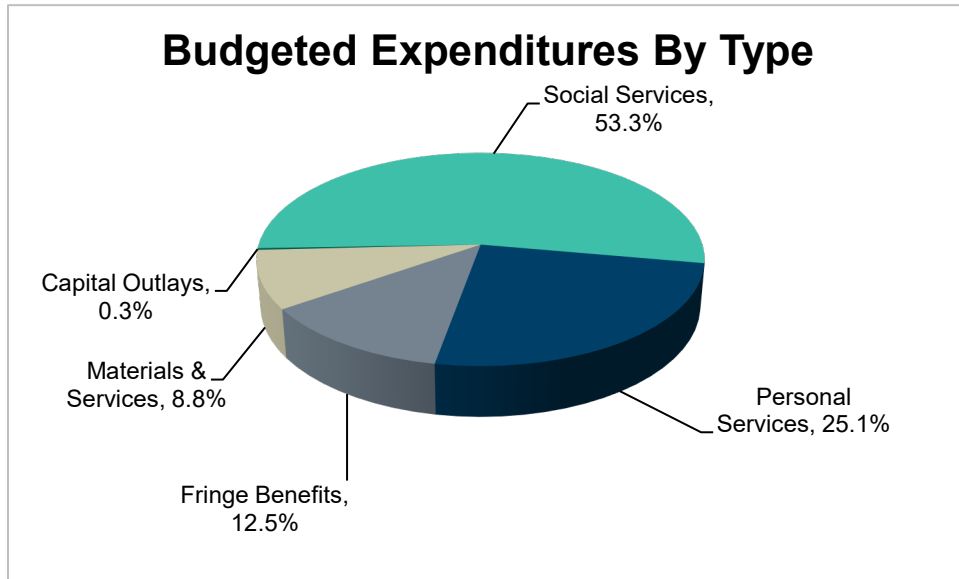


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$82,386,960	\$22,085,819	\$80,721,031	\$28,728,513	\$104,472,779	\$213,922,323
Current Year	\$84,052,131	\$19,088,672			\$103,140,803	\$197,554,889

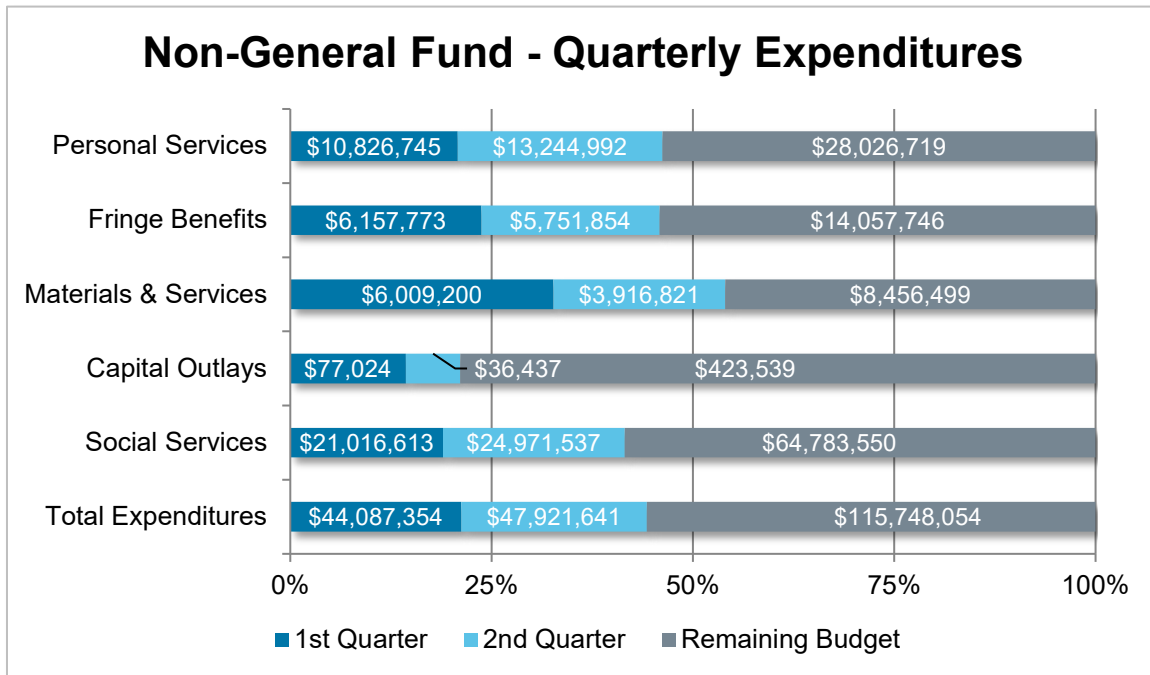
\*Current year total represents revised budget.

- Second quarter revenue of **\$19,088,672** represents **9.7%** of the budgeted amount for the year. YTD revenue of **\$103,140,803** represents **52.2%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. Year-to-date, 54.6% has been collected. Collections through the end of the 2<sup>nd</sup> quarter were \$3,002,136 or 4.5% above the prior year. The increase in revenue from 2021 to 2022 is primarily attributed to an increase in new construction.
- Service Fees & Charges were \$1,191,793 through the end of the 2<sup>nd</sup> quarter, which represents 67.1% of the budgeted amount. The amount is \$487,907 or 69.3% higher than the prior year, due primarily to the timing of the receipt of kinship caregiver grant revenue.
- Intergovernmental Revenue was \$31,066,700 through the end of the 2<sup>nd</sup> quarter, which represents 47.4% of the budgeted amount. The amount was \$5,192,120 or 14.3% lower than the prior year, due primarily to lower child placement reimbursements.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be **\$207,757,049** for 2022.



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	\$42,991,723	\$48,392,944	\$46,786,522	\$51,152,096	\$91,384,667	\$189,323,285
Current Year	\$44,087,354	\$47,921,641			\$92,008,995	\$207,757,049

\*Current year total represents revised budget.

- Second quarter expenditures of **\$47,921,641** represent **23.1%** of the budgeted amount for the year. YTD expenditures of **\$92,008,995** represent **44.3%** of the budgeted amount for the year.
- Materials & Services expenditures were \$9,926,021 through the end of the 2<sup>nd</sup> quarter, which represents 54.0% of the budgeted amount.
- Capital Outlays expenditures totaled \$36,437 during the 2<sup>nd</sup> quarter, which represents 6.8% of the budgeted amount. The costs are related to motor vehicles and copier/fax machines. Expenditures related to building remodeling and rehabilitation and IT hardware are anticipated later in the year.
- Children Services expended \$24,971,537 within Social Services during the 2<sup>nd</sup> quarter, which represents 22.5% of the budgeted amount. Of the amount expended, \$12,409,914 or 49.7% was for Board and Care and \$9,105,729 or 36.5% was for Managed Board and Care.

### Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$12,022,721	\$10,826,745	90.1%
2 <sup>nd</sup> Quarter	\$12,022,721	\$13,244,992	110.2%
3 <sup>rd</sup> Quarter	\$14,026,507		
4 <sup>th</sup> Quarter	\$14,026,507		
<b>Total</b>	<b>\$52,098,456</b>	<b>\$24,071,737</b>	<b>46.2%</b>

- There were twelve pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 46.2% of the budgeted amount. The variance in Personal Services during the 1<sup>st</sup> quarter was due to higher than anticipated vacancies. The variance in Personal Services during the 2<sup>nd</sup> quarter was due to retention incentives being paid out in April to address turnover issues.

### 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.