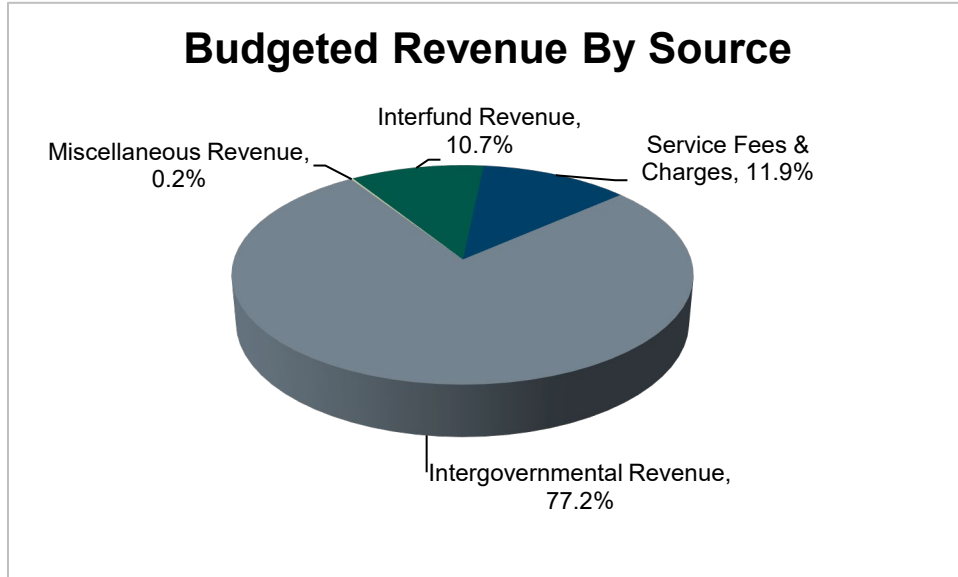
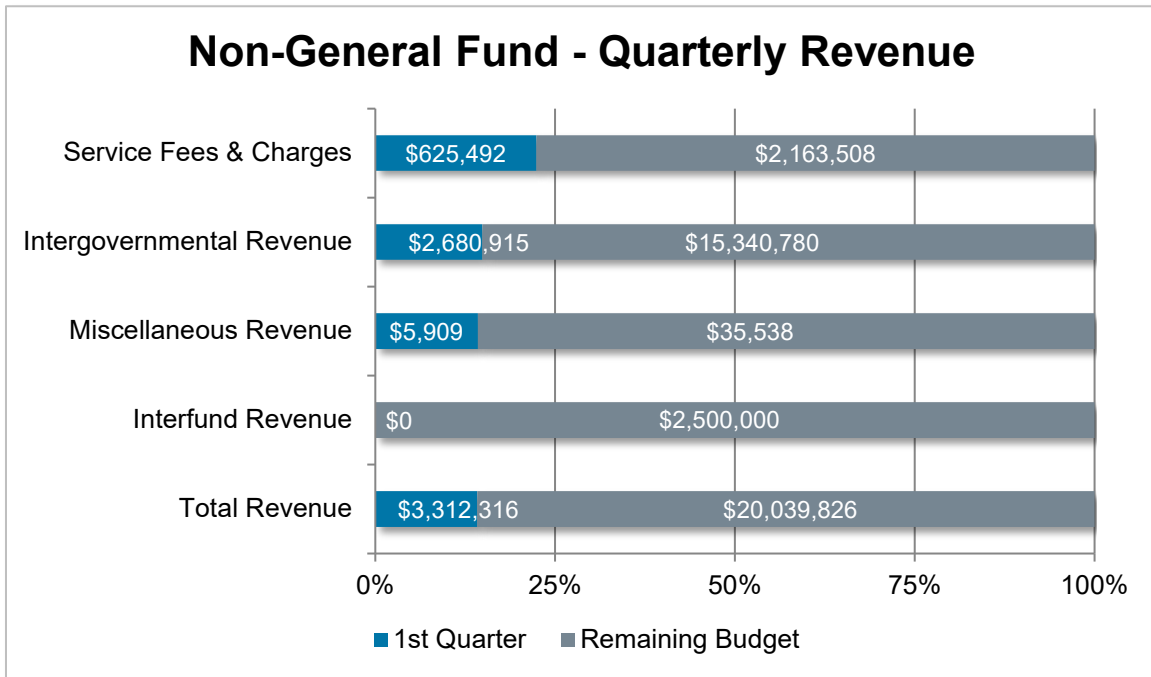


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Child Support Enforcement Agency is estimated to be **\$23,352,142** for 2023.
- The main sources of non-general fund revenue for the Child Support Enforcement Agency are federal grants, state reimbursements, processing charges (a 2% administration charge for processing payments), CSEA-Federal Incentives, and a subsidy from the General Fund.

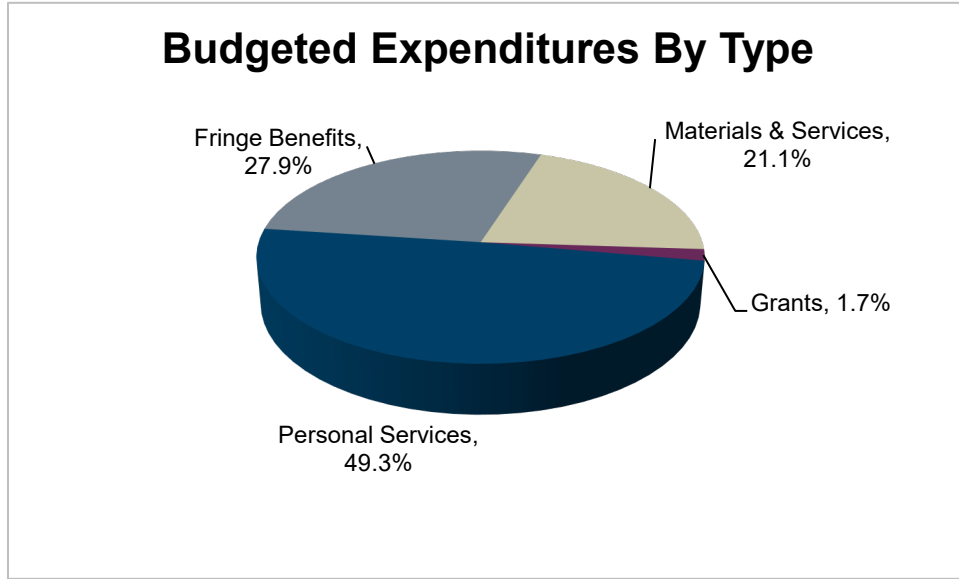


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$3,923,897	\$4,468,505	\$5,148,750	\$7,876,563	\$3,923,897	\$21,417,715
Current Year	\$3,312,316				\$3,312,316	\$23,352,142

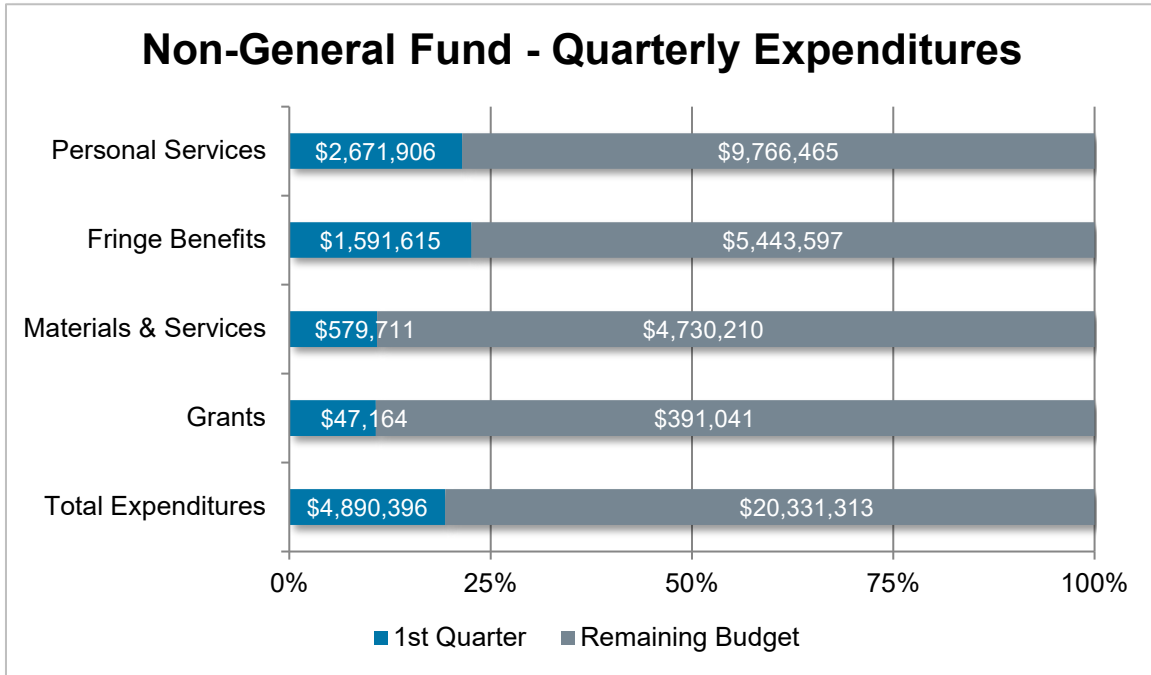
**Current year total represents revised budget.*

- First quarter revenue of **\$3,312,316** represents **14.2%** of the budgeted amount for the year.
- Within Service Fees & Charges, all of the revenue is related to the 2% administration charge for processing payments. The \$625,492 collected during the 1st quarter represents 22.4% of the budgeted amount for the year.
- Intergovernmental Revenue during the 1st quarter was \$2,680,915, which represents 14.9% of the budgeted amount for the year. This is due primarily to the timing of federal and state support which tends to be received later in the year.
- The source of the Interfund Revenue is the county subsidy from the General Fund to close the agency’s funding gap that emerged as a result of not being allowed to use earned incentives as local match due to a change in federal policy and a loss of state support. Due to the carryover cash balance, the operating subsidy won’t be required until later in the year. The other source of local funding is the state match allocation, which will be received within Intergovernmental Revenue in the second half of the year.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Child Support Enforcement Agency are estimated to be **\$25,221,709** for 2023.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,906,649	\$5,378,397	\$5,792,980	\$5,486,639	\$4,906,649	\$21,564,665
Current Year	\$4,890,396				\$4,890,396	\$25,221,709

*Current year total represents revised budget.

- First quarter expenditures of **\$4,890,396** represent **19.4%** of the budgeted amount for the year.
- Materials & Services expenditures during the 1st quarter were \$579,711 or 10.9% of the amount budgeted for the year. This amount is \$136,952 or 19.1% lower than the same timeframe in 2022 partially due to the timing of IT Data Processing Services. In addition, the remaining budget amount includes payments related to the cost allocation plan which will be expended during the 2nd and 3rd quarters.
- Grants expenditures during the 1st quarter were \$47,164 or 10.8% of the budgeted amount for the year. The agency’s budget includes various grants that study the use of behavioral design and diagnosis to improve program outcomes by removing individual and personal obstacles that impact program participation. First quarter expenditures were \$138,022 or 74.5% lower than the same timeframe in 2022 as the agency transitions between grant programs.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$2,870,393	\$2,671,906	93.1%
2 nd Quarter	\$3,348,792		
3 rd Quarter	\$2,870,393		
4 th Quarter	\$3,348,792		
Total	\$12,438,371	\$2,671,906	21.5%

- 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 expenditures during the 1st quarter is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$254,522	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items - Pending

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