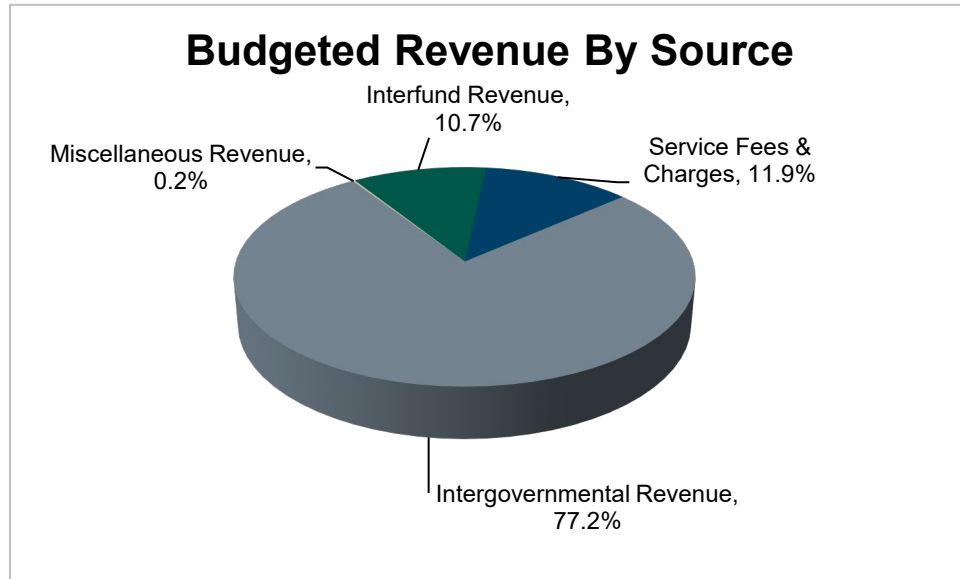
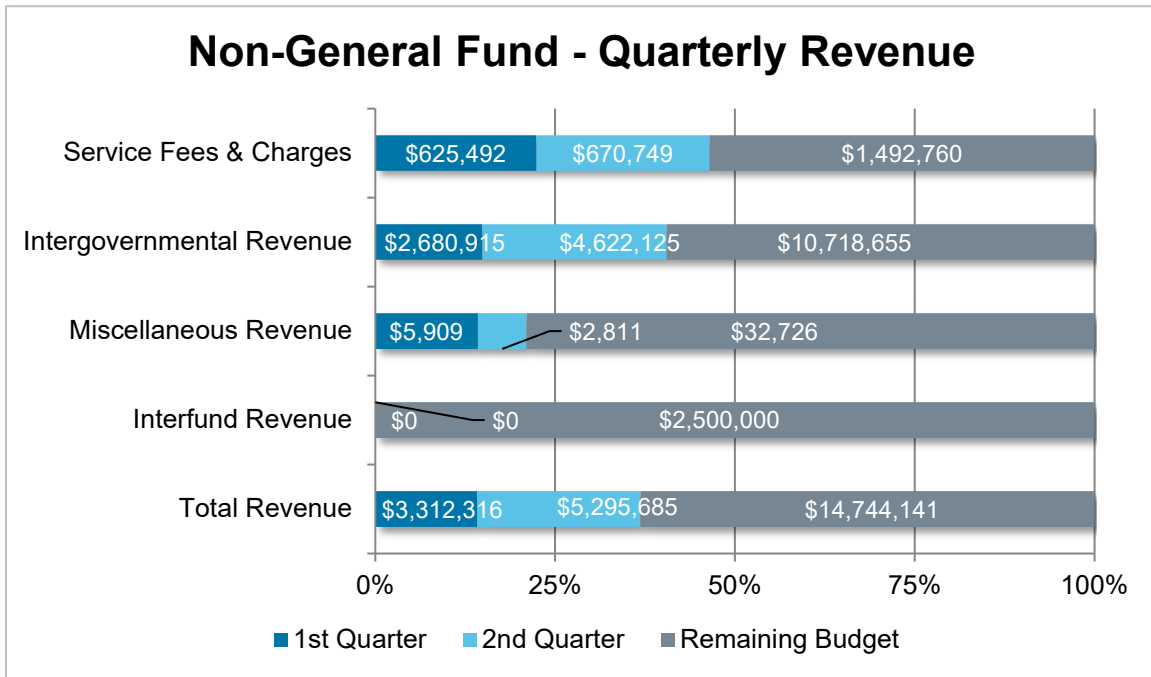


Non-General Fund – Revenue Analysis



- 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.

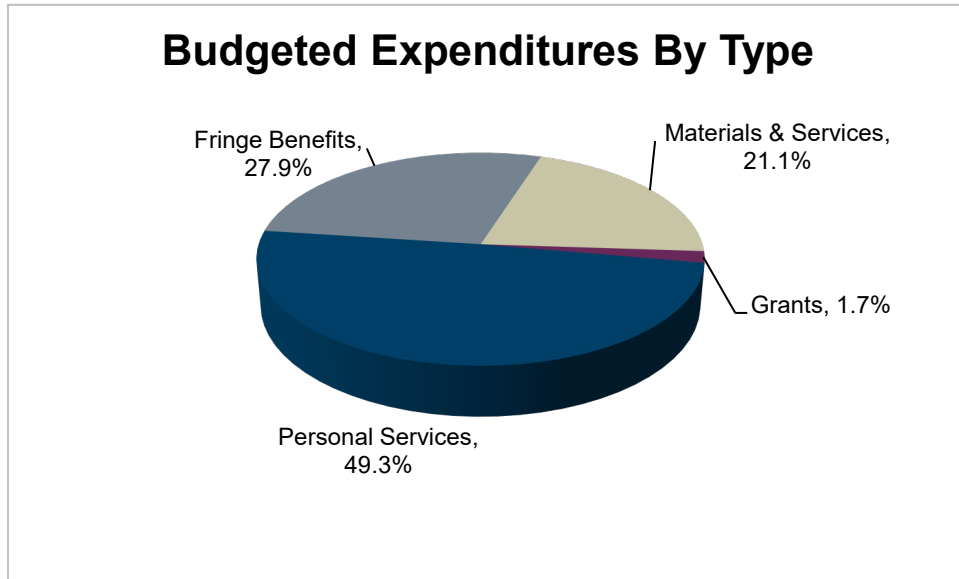


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$3,923,897	\$4,468,505	\$5,148,750	\$7,876,563	\$8,392,402	\$21,417,715
Current Year	\$3,312,316	\$5,295,685			\$8,608,001	\$23,352,142

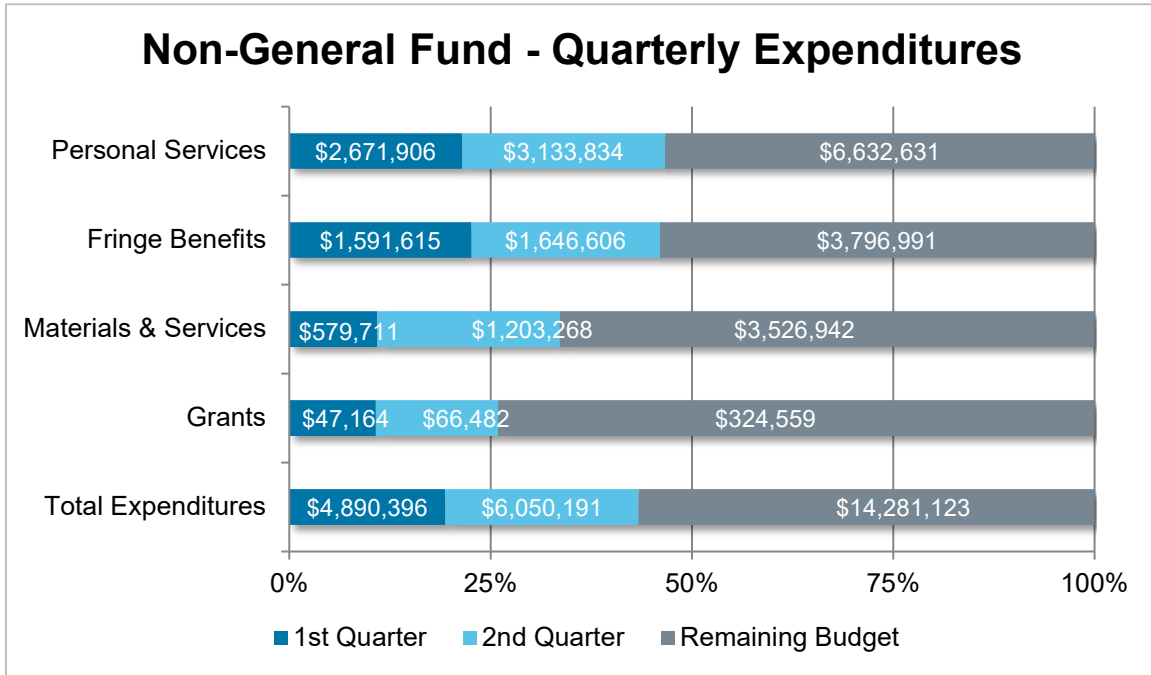
**Current year total represents revised budget.*

- Second quarter revenue of **\$5,295,685** represents **22.7%** of the budgeted amount for the year. YTD revenue of **\$8,608,001** represents **36.9%** of the budgeted amount for the year.
- Within Service Fees & Charges, all revenue is related to the 2% administration charge for processing payments. The \$1,296,240 collected through the end of the 2nd quarter represents 46.5% of the budgeted amount for the year.
- Intergovernmental Revenue through the end of the 2nd quarter was \$7,303,040, which represents 40.5% 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	\$10,285,046	\$21,564,665
Current Year	\$4,890,396	\$6,050,191			\$10,940,586	\$25,221,709

**Current year total represents revised budget.*

- Second quarter expenditures of **\$6,050,191** represent **24.0%** of the budgeted amount for the year. YTD expenditures of **\$10,940,586** represent **43.4%** of the budgeted amount for the year.
- Materials & Services expenditures through the end of the 2nd quarter were \$1,782,979 or 33.6% of the amount budgeted for the year. This amount is \$285,328 or 13.8% lower than the same timeframe in 2022 partially due to the timing of IT Data Processing Services and lower than anticipated Court/Special Trial Expenses.
- Grants expenditures through the end of the 2nd quarter were \$113,646 or 25.9% 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. Expenditures during this timeframe decreased \$171,802 or 60.2% compared to 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	\$3,133,834	93.6%
3 rd Quarter	\$2,870,393		
4 th Quarter	\$3,348,792		
Total	\$12,438,371	\$5,805,740	46.7%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services expenditures during the 1st and 2nd quarters 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.