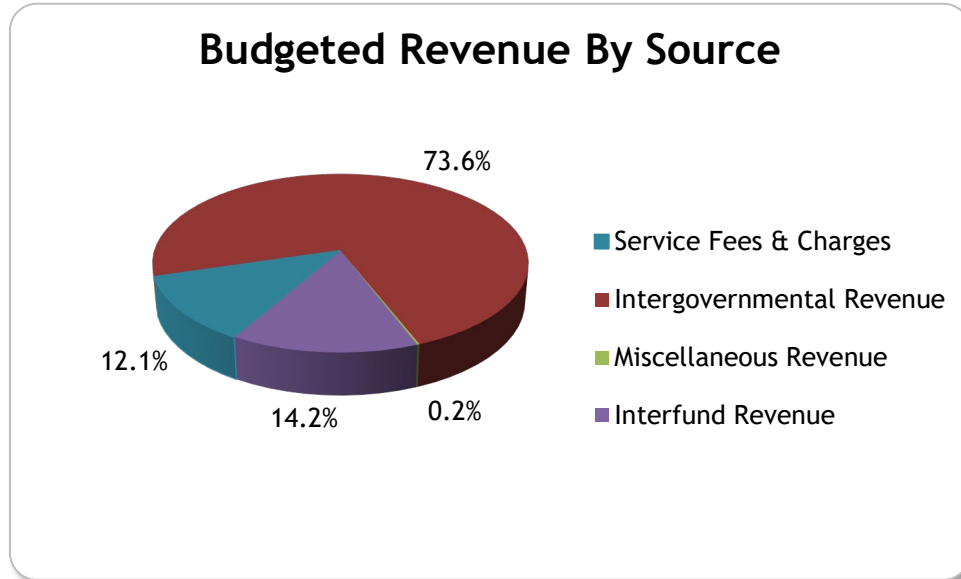
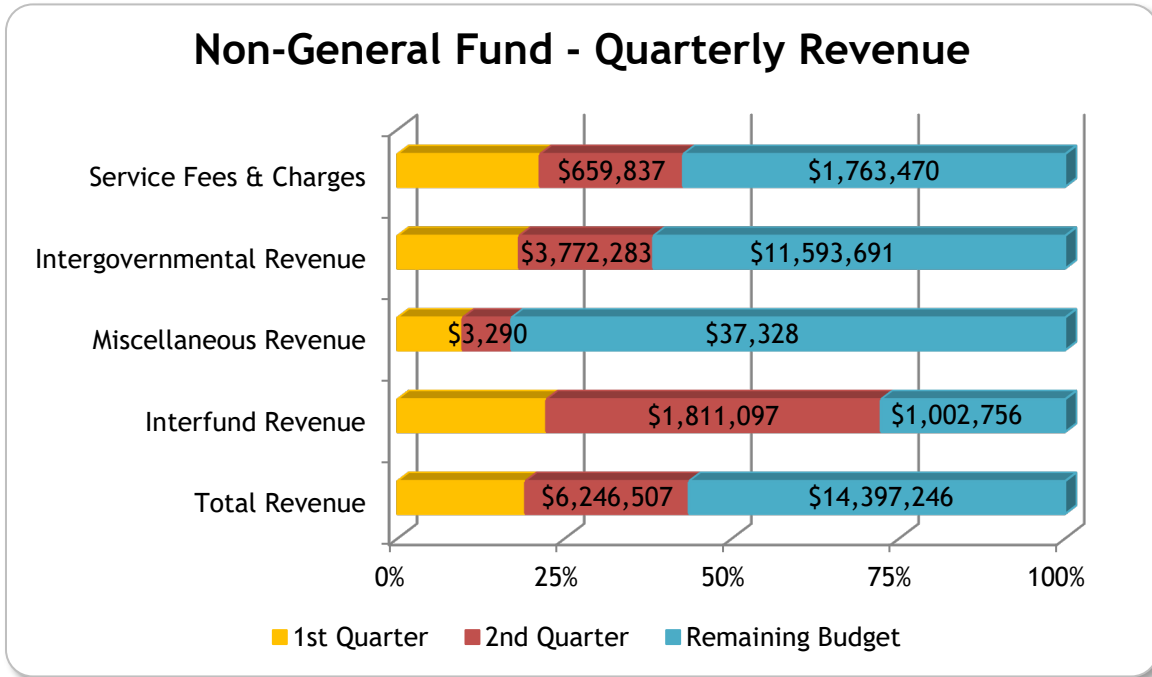


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Child Support Enforcement Agency is estimated to be **\$25,524,598** for 2020.
- 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. The 2020 Budget included a subsidy of \$3,620,131, which is an increase of \$902,531 from the 2019 subsidy due to a reduction in the state match allocation and an increase in operating costs.

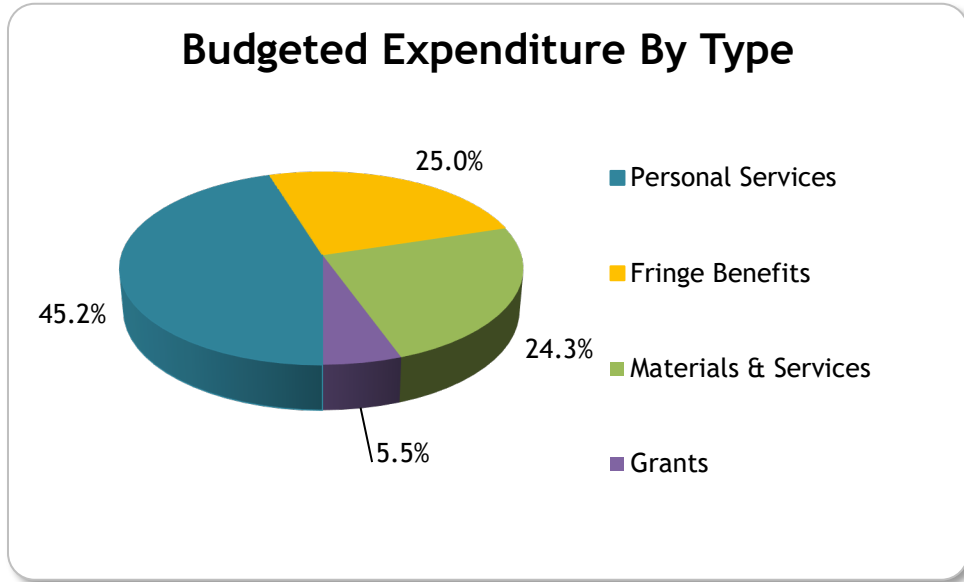


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$5,607,500	\$5,802,734	\$6,183,901	\$5,038,930	\$11,410,234	\$22,633,065
Current Year	\$4,880,845	\$6,246,507			\$11,127,352	\$25,524,598

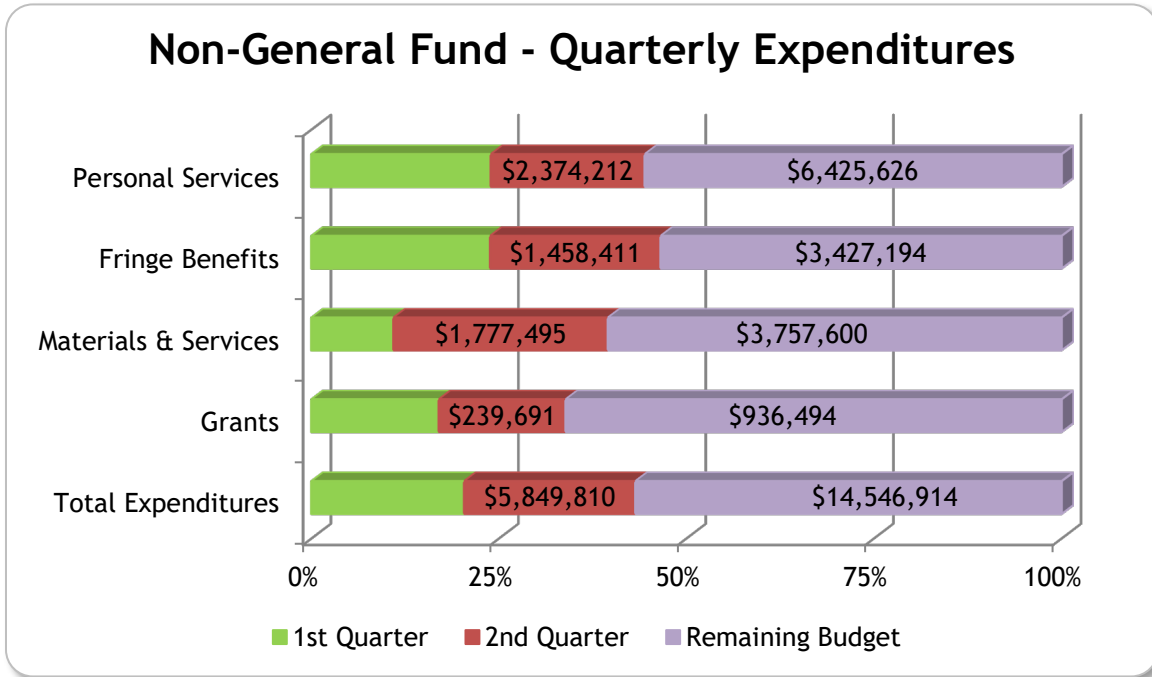
*Current year total represents revised budget.

- Second quarter revenue of **\$6,246,507** represents **24.5%** of the budgeted amount for the year. YTD revenue of **\$11,127,352** represents **43.6%** 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 \$1,315,451 collected through the end of the 2nd quarter represents 42.7% of the budgeted amount for the year. This is a \$79,721 or 5.7% decrease compared to the same period in 2019.
- Intergovernmental Revenue through the end of the 2nd quarter was \$7,186,855, which represents 38.3% 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. 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 **\$25,613,376** for 2020.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$5,488,116	\$5,760,522	\$6,240,256	\$5,047,721	\$11,248,638	\$22,536,615
Current Year	\$5,216,653	\$5,849,810			\$11,066,462	\$25,613,376

*Current year total represents revised budget.

- Second quarter expenditures of **\$5,849,810** represent **22.8%** of the budgeted amount for the year. YTD expenditures of **\$11,066,462** represent **43.2%** of the budgeted amount for the year.
- Materials & Services expenditures were \$2,457,467 or 39.5% of the budgeted amount through the end of the 2nd quarter. This amount is comparable to the same time period in 2019.
- Grants expenditures through the end of the 2nd quarter were \$480,374 or 33.9% of the budgeted amount for the year. This is an increase of \$76,681 or 19.0% compared to the same time period in 2019. 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. The Behavioral Intervention for Child Support Services (BICS) grant is expected to increase the number of child support clients who participate in and complete the order modification process. The Procedural Justice Informed Alternative to Contempt (PJAC) grant is an experimental grant that provides administrative alternatives to the traditional judicial contempt process. The Families Forward Demonstration (FFD) grant provides funding from a private foundation to implement an “upskilling” employment program for sporadically paying non-custodial parents.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$2,998,815	\$2,767,021	92.3%
2 nd Quarter	\$2,570,413	\$2,407,515	93.7%
3 rd Quarter	\$2,998,815		
4 th Quarter	\$2,998,816		
Total	\$11,566,859	\$5,174,537	44.7%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 48.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized non-general fund supplemental appropriations in the amount of \$4,556,197 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Child Support Enforcement Agency in the Child Support Enforcement Fund (Fund 2029) was \$171,324.

Non-General Fund - Budget Corrective Items - Pending

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

Additional Budget Analysis

- The Ohio Department of Job and Family Services has issued a revised funding formula to take effect in state fiscal year 2019, based on the Child Support Allocation Workgroup 2017 Report and Recommendations. The new funding formula will equally allocate 10% of the state allocation to all child support enforcement agencies in the State, with the remaining 90% allocated ratio of county performance on each of four performance categories compared to the statewide number. The change in the formula will be phased in over five years. Based on the proposed change, the Child Support Enforcement Agency would experience a loss of approximately \$600,000 in state fiscal year 2021 (to be received in the second half of calendar year 2020) relative to the reimbursement received in state fiscal year 2018.