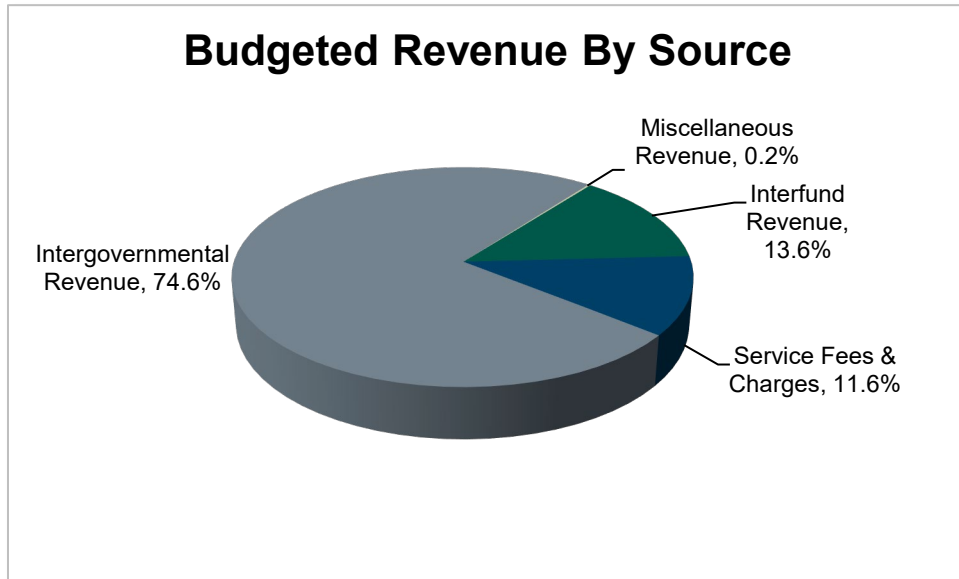
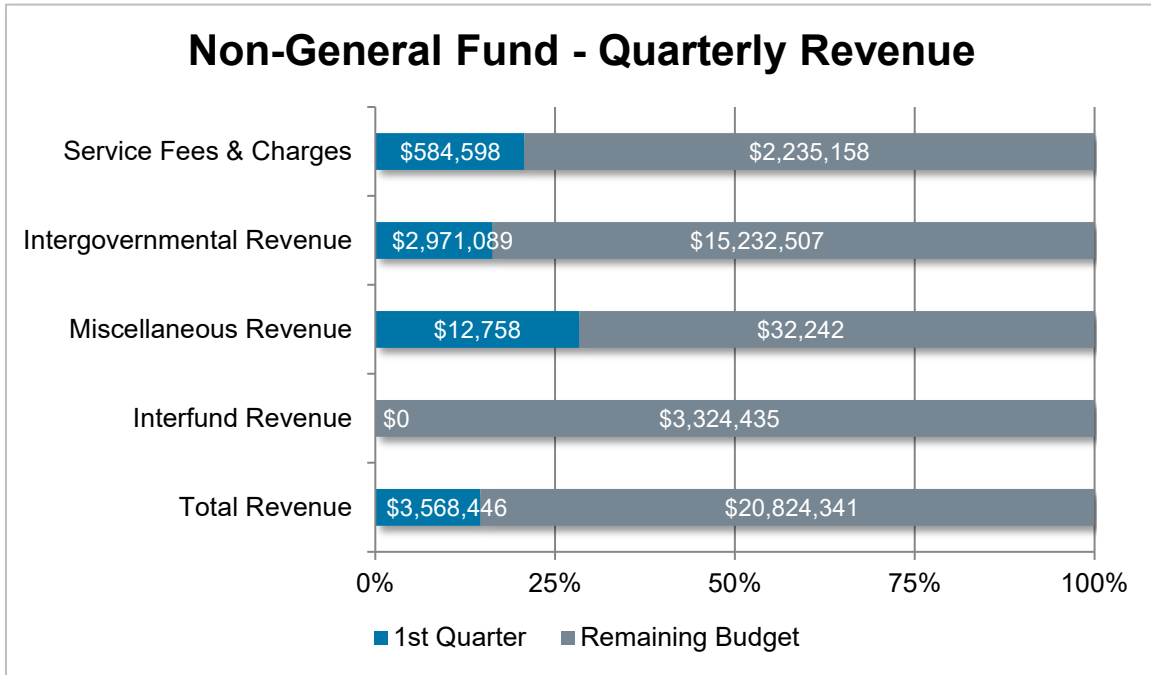


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Child Support Enforcement Agency is estimated to be **\$24,392,787** for 2021.
- 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.

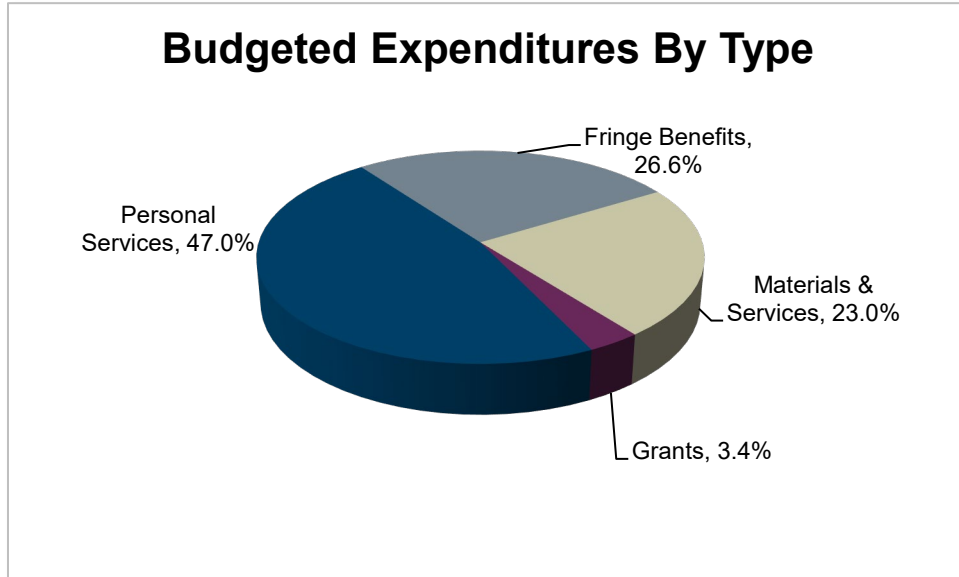


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$4,880,845	\$6,246,507	\$6,326,378	\$7,612,249	\$4,880,845	\$25,065,979
Current Year	\$3,568,446				\$3,568,446	\$24,392,787

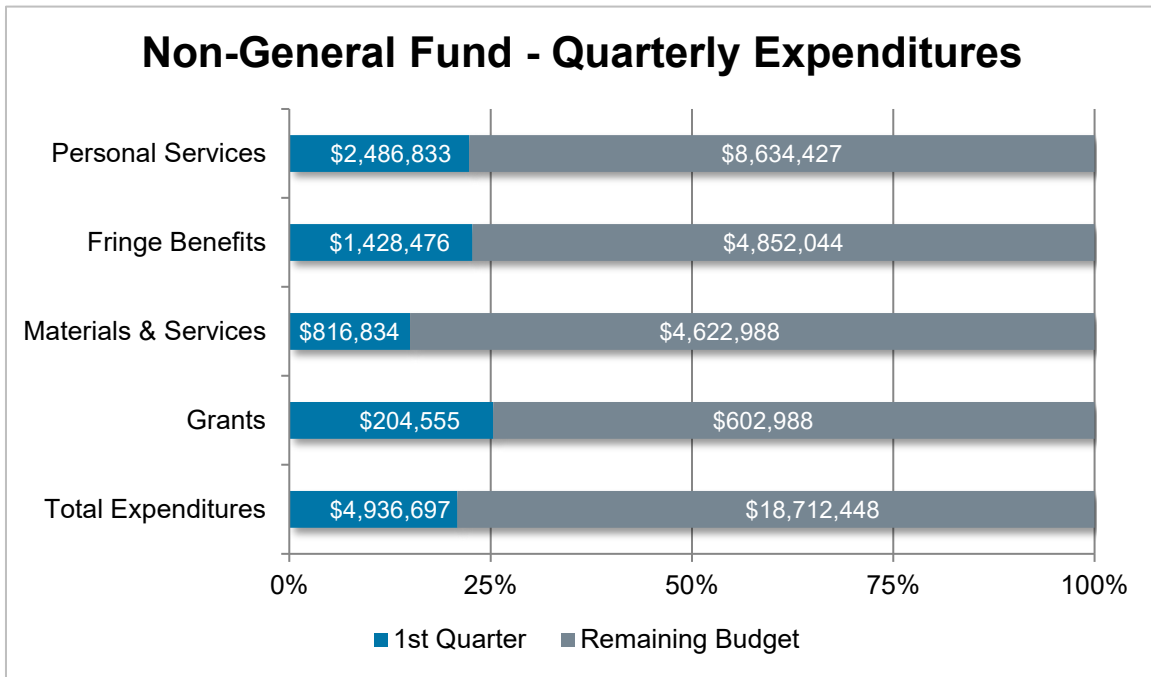
*\*Current year total represents revised budget.*

- First quarter revenue of **\$3,568,446** represents **14.6%** of the budgeted amount for the year.
- Within Service Fees & Charges, all revenue is related to the 2% administration charge for processing payments. The \$584,598 collected during the 1<sup>st</sup> quarter represents 20.7% of the budgeted amount for the year.
- Intergovernmental Revenue during the 1<sup>st</sup> quarter was \$2,971,089, which represents 16.3% 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. 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 **\$23,649,145** for 2021.



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	\$5,216,653	\$5,849,810	\$6,491,812	\$5,578,411	\$5,216,653	\$23,136,686
Current Year	\$4,936,697				\$4,936,697	\$23,649,145

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$4,936,697** represent **20.9%** of the budgeted amount for the year.
- Materials & Services expenditures were \$816,834 or 15.0% of the budgeted amount for the 1<sup>st</sup> quarter. The remaining budget amount includes payments related to the cost allocation plan (\$1,179,856) which will be expended during the 2<sup>nd</sup> and 3<sup>rd</sup> quarters.
- Grants expenditures during the 1<sup>st</sup> quarter were \$204,555 or 25.3% 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. The Procedural Justice Informed Alternative to Contempt (PJAC) grant is an experimental grant that provides administrative alternatives to the traditional judicial contempt process. The Building Evidence on Employment Strategies for Low-Income Families (BEES) project seeks to implement innovative interventions aimed at supporting low-income individuals and families seeking employment and advances in the labor market as well as economic security.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$2,566,445	\$2,486,833	96.9%
2 <sup>nd</sup> Quarter	\$2,566,445		
3 <sup>rd</sup> Quarter	\$2,994,185		
4 <sup>th</sup> Quarter	\$2,994,185		
<b>Total</b>	<b>\$11,121,260</b>	<b>\$2,486,833</b>	<b>22.4%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> quarter.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$102,514	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items - Pending

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