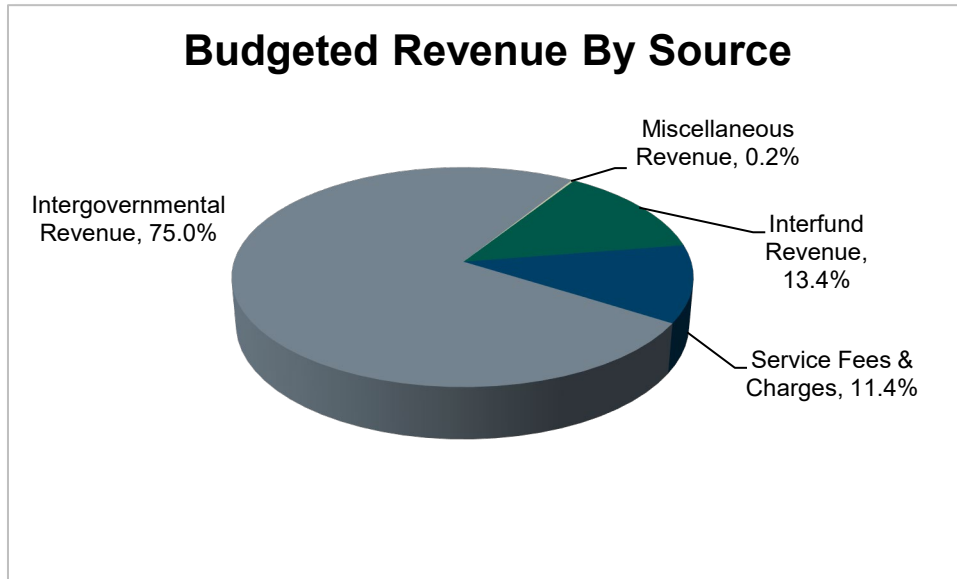
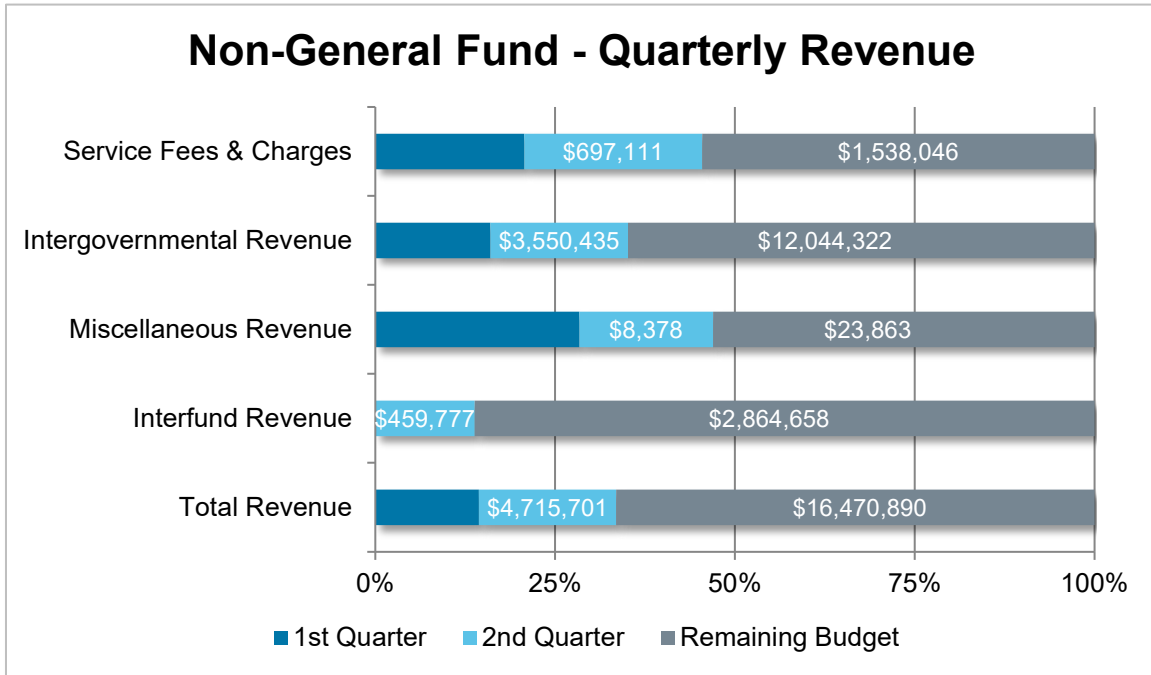


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Child Support Enforcement Agency is estimated to be **\$24,755,037** 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.

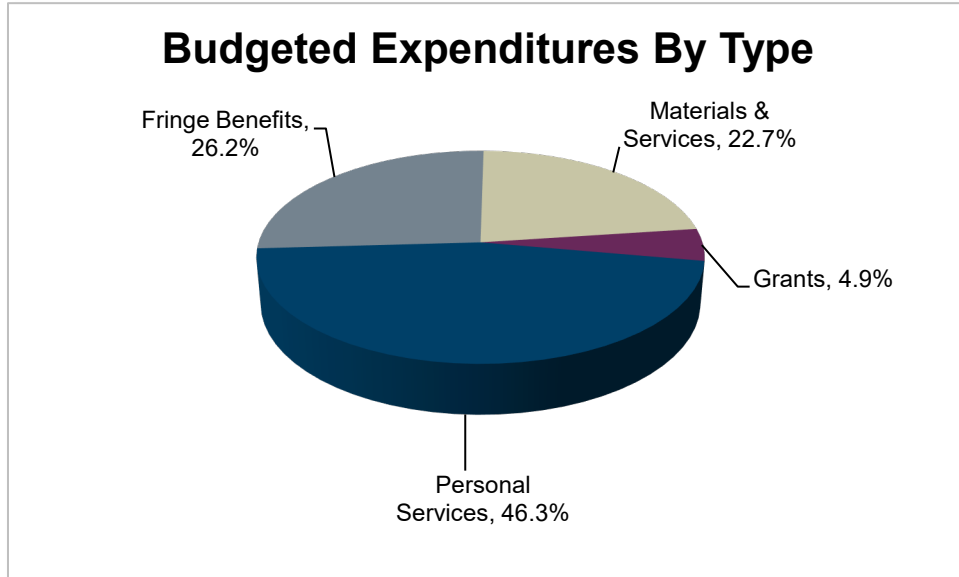


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$4,880,845	\$6,246,507	\$6,326,378	\$7,612,249	\$11,127,352	\$25,065,979
Current Year	\$3,568,446	\$4,715,701			\$8,284,147	\$24,755,037

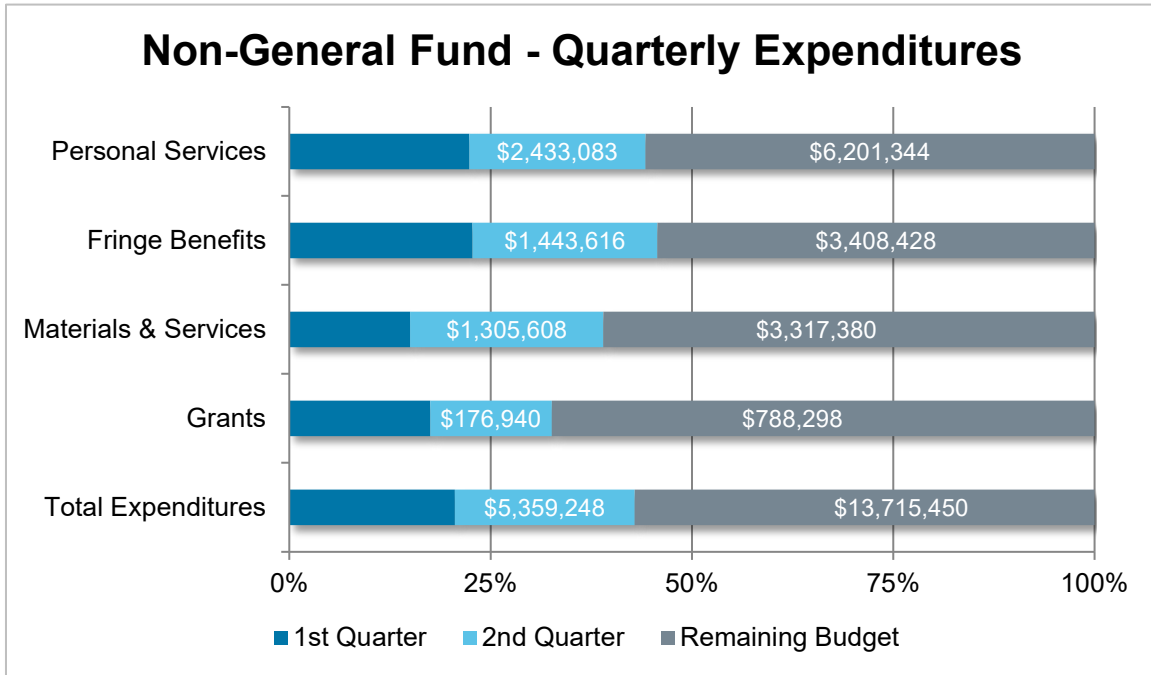
\*Current year total represents revised budget.

- Second quarter revenue of **\$4,715,701** represents **19.1%** of the budgeted amount for the year. YTD revenue of **\$8,284,147** represents **33.5%** of the budgeted amount for the year.
- Within Service Fees & Charges, all revenue is related to the 2% administration charge for processing payments. The \$1,281,710 collected through the end of the 2<sup>nd</sup> quarter is comparable to the amount collected during the same timeframe in 2020.
- Intergovernmental Revenue through the end of the 2<sup>nd</sup> quarter was \$6,521,524, which represents 35.1% 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 **\$24,011,395** 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	\$11,066,463	\$23,136,686
Current Year	\$4,936,697	\$5,359,248			\$10,295,945	\$24,011,395

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$5,359,248** represent **22.3%** of the budgeted amount for the year. YTD expenditures of **\$10,295,945** represent **42.9%** of the budgeted amount for the year.
- Materials & Services expenditures were \$2,122,442 or 39.0% of the budgeted amount for the first half of the year. Compared to the same timeframe in 2020, expenditures decreased by \$335,024 or 13.6% due in part to the reduction in cost allocation plan expenses (the budgeted amount in 2021 was \$906,830 less than 2020).
- Grants expenditures through the end of the 2<sup>nd</sup> quarter were \$381,495 or 32.6% 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	\$2,433,083	94.8%
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>\$4,919,916</b>	<b>44.2%</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. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> or 2<sup>nd</sup> quarters.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$102,514	Supplemental	Non-Bargaining Increase
0418-21	\$362,250	Supplemental	Building Evidence on Employment Strategies for Low-Income Families Project Funding

Non-General Fund – Budget Corrective Items - Pending

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