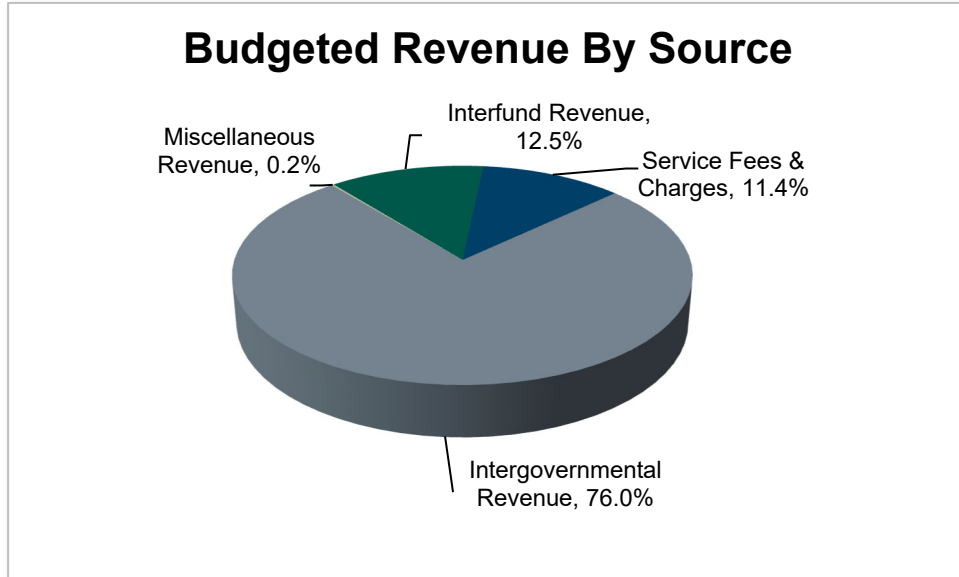
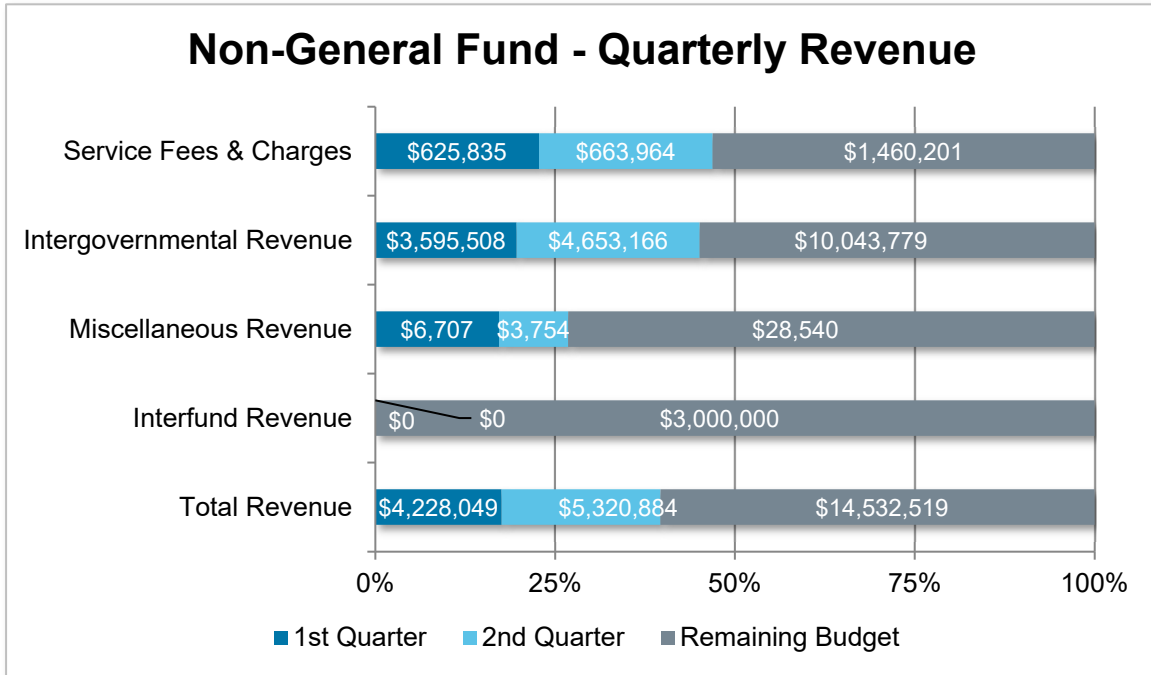


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Child Support Enforcement Agency is estimated to be **\$24,081,453** for 2024.
- 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	\$3,312,316	\$5,295,685	\$5,854,644	\$8,408,540	\$8,608,001	\$22,871,185
Current Year	\$4,228,049	\$5,320,884			\$9,548,934	\$24,081,453

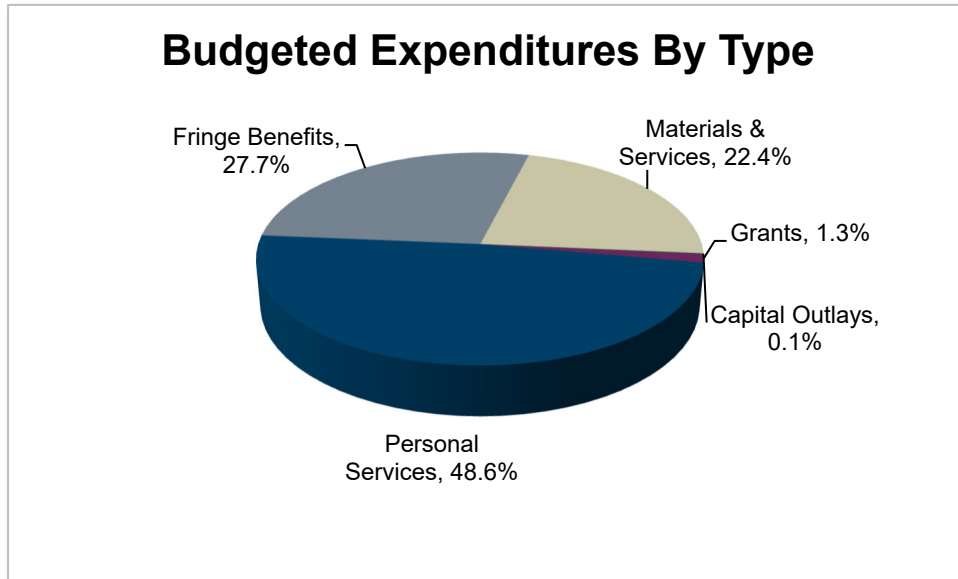
*Current year total represents revised budget.

- YTD revenue of **\$9,548,934** represents **39.7%** of the budgeted amount for the year. The change from the prior year is primarily due to timing of federal grant revenue.

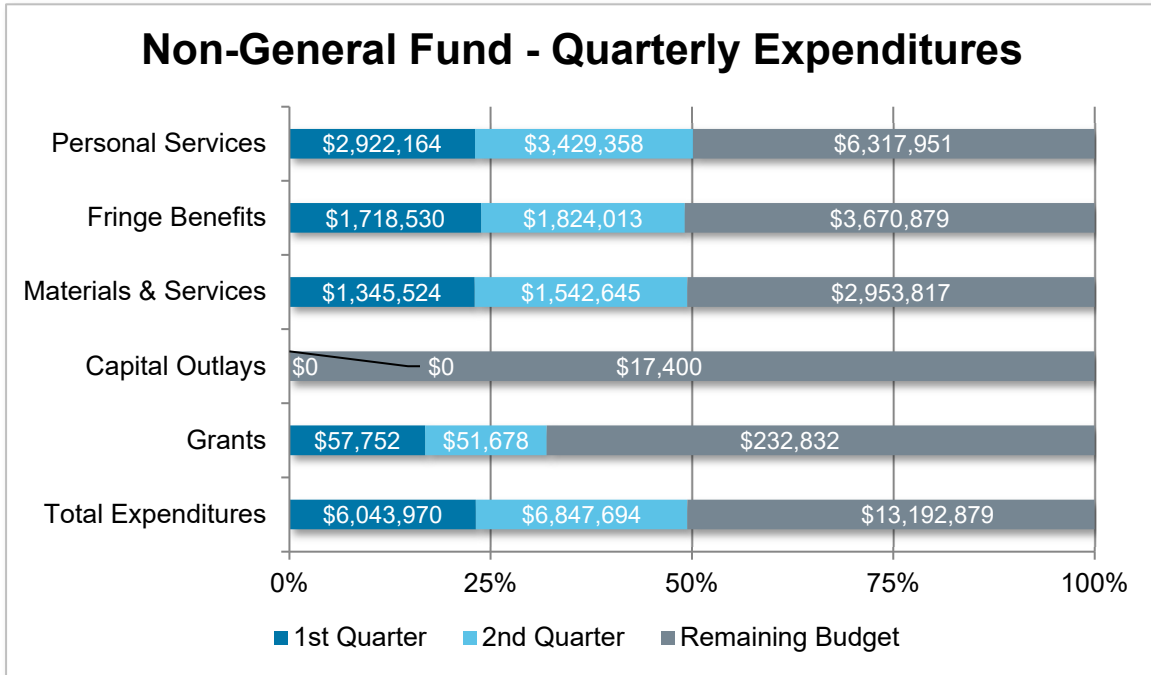
Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Federal Grants	Intergovernmental Revenue	\$6,361,582	66.6%
CSEA Incentives - Federal	Intergovernmental Revenue	\$1,570,069	16.4%
Processing Charge	Service Fees & Charges	\$1,289,799	13.5%
Medical Incentives - State	Intergovernmental Revenue	\$234,762	2.5%
State Reimbursements	Intergovernmental Revenue	\$82,261	0.9%

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Child Support Enforcement Agency are estimated to be **\$26,084,543** for 2024.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,890,396	\$6,050,191	\$5,857,643	\$5,964,242	\$10,940,587	\$22,762,472
Current Year	\$6,043,970	\$6,847,694			\$12,891,664	\$26,084,543

*Current year total represents revised budget.

- YTD expenditures of **\$12,891,664** represent **49.4%** of the budgeted amount for the year. The change from the prior year is primarily due to timing of the Cost Allocation Plan payment and other payments such as Court/Special Trial Expenses, IT Data Processing Services, and Sheriff's fees.

Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Cost Allocation Plan	Materials & Services	\$919,337	7.1%
Court/Special Trial Expenses	Materials & Services	\$733,469	5.7%
Prosecution Expenses	Materials & Services	\$209,353	1.6%
Sheriff's Fees	Materials & Services	\$203,103	1.6%
Building Maintenance & Repair	Materials & Services	\$158,844	1.2%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$2,923,725	\$2,922,164	99.9%
2 nd Quarter	\$3,411,012	\$3,429,358	100.5%
3 rd Quarter	\$2,923,725		
4 th Quarter	\$3,411,012		
Total	\$12,669,473	\$6,351,522	50.1%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance is due to higher than anticipated overtime expenditures during the 2nd quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$6,303,443	99.2%
Termination Payouts	\$8,538	0.1%
Overtime	\$38,785	0.6%
Other Personal Services	\$756	0.0%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$237,212	Supplemental	Non-Bargaining Increase