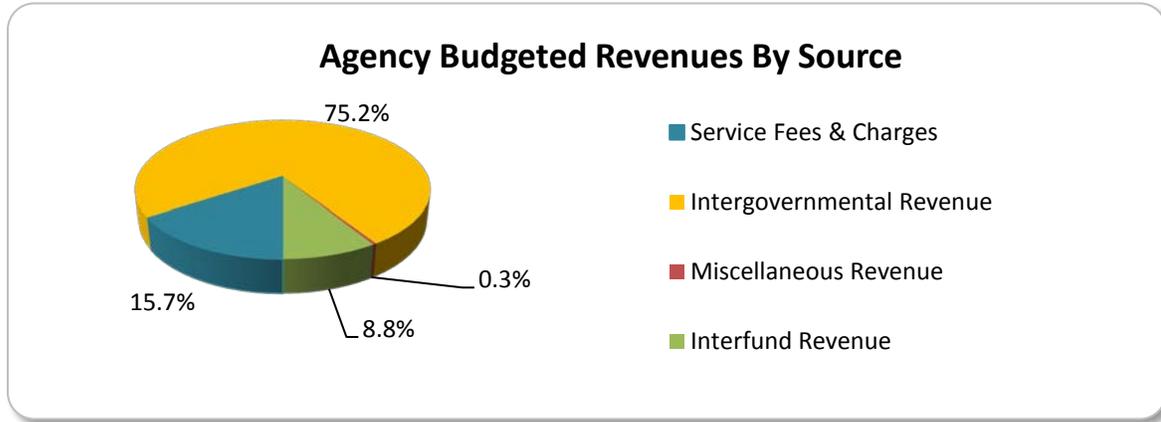
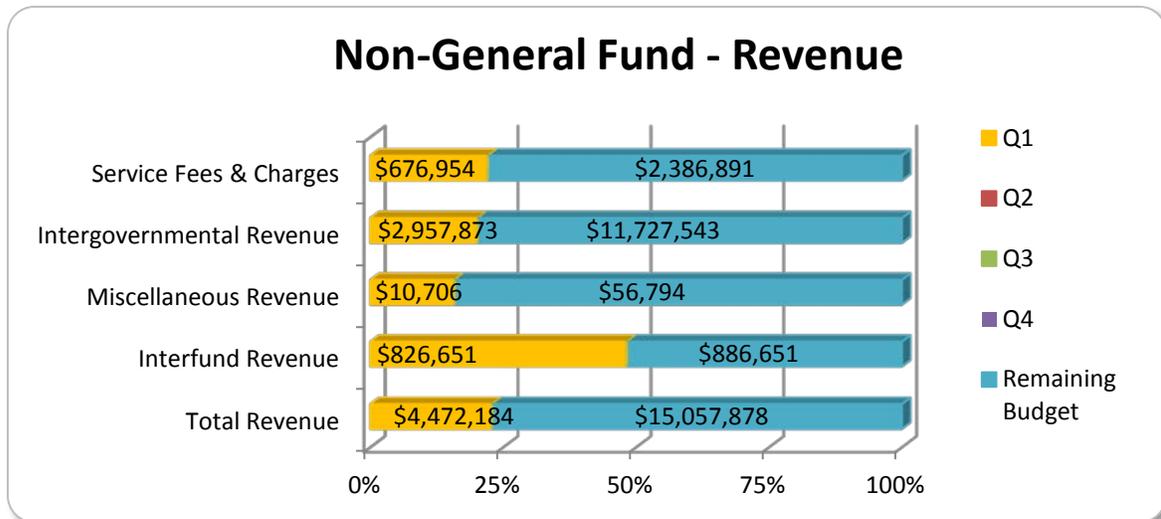


### Non-General Fund Analysis



- The main sources of non-general fund revenue for Child Support Enforcement are: federal grants, state subsidy/reimbursements, processing charges from a 2% administration charge for processing payments, CSEA-Federal Incentives, and a county subsidy from the General Fund.

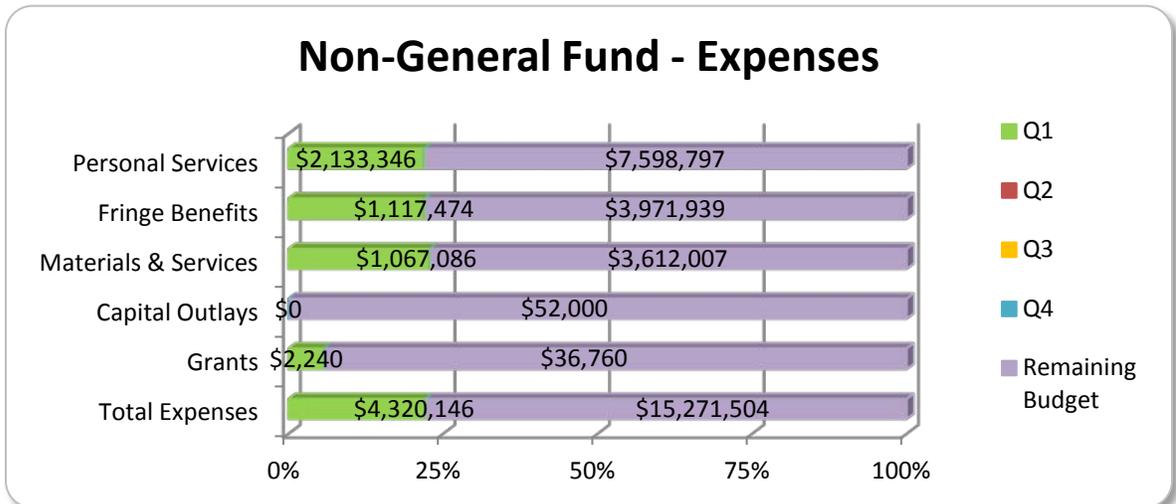
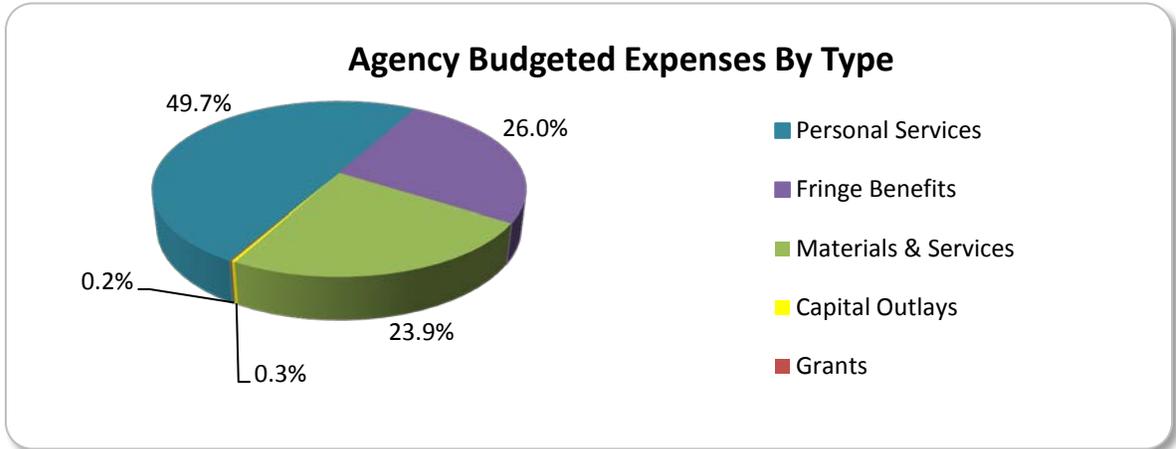


	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$3,756,165	\$4,910,328	\$4,529,326	\$4,726,111	\$3,756,165	\$17,921,930
Current Year Actuals	\$4,472,184				\$4,472,184	\$19,530,062

\* Current year total represents revised budget.

- First quarter revenue of \$4,472,184 represents 22.9% of the budgeted amount for the year.
- First quarter revenue in Intergovernmental Revenue of \$2,957,873 represents 20.1% of the budgeted amount for the year. This is due primarily to the timing of federal and state support which tends to be received in the later quarters of the year.
- The source of the Interfund Revenue is the county subsidy from the General Fund. The allocation of the county subsidy is being made on an accelerated basis in order to provide a sufficient level of local funding in the first half of the calendar year. The other source of local funding, the state match allocation, is received in the second half of the year.

## Non-General Fund Analysis



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$4,026,900	\$4,732,209	\$5,094,508	\$4,733,338	\$4,026,900	\$18,586,955
Current Year Actuals	\$4,320,146				\$4,320,146	\$19,591,650

\* Current year total represents revised budget.

- First quarter expenditures of \$4,320,146 represent 22.1% of the budgeted amount for the year.
- Materials and Services expenditures were below 25% for the 1<sup>st</sup> quarter. The agency anticipates the Materials and Services expenses to align with budget by year-end.
- The agency's budget includes \$52,000 in Capital Outlays for document imaging equipment (five scanners and one server). These purchases will likely be completed in the 2<sup>nd</sup> quarter.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,245,879	\$2,133,346	95.0%
2nd Quarter	\$2,620,193		
3rd Quarter	\$2,245,879		
4th Quarter	\$2,620,193		
<b>Total</b>	<b>\$9,732,144</b>	<b>\$2,133,346</b>	<b>21.9%</b>

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. The agency has held some positions vacant and had some other vacancies occurred during the 1<sup>st</sup> quarter, which accounts for only 95.0% of the amount budgeted being expended.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Child Support Enforcement in the Child Support Enforcement Fund (Fund 2029) was \$61,590.

#### Pending

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

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.