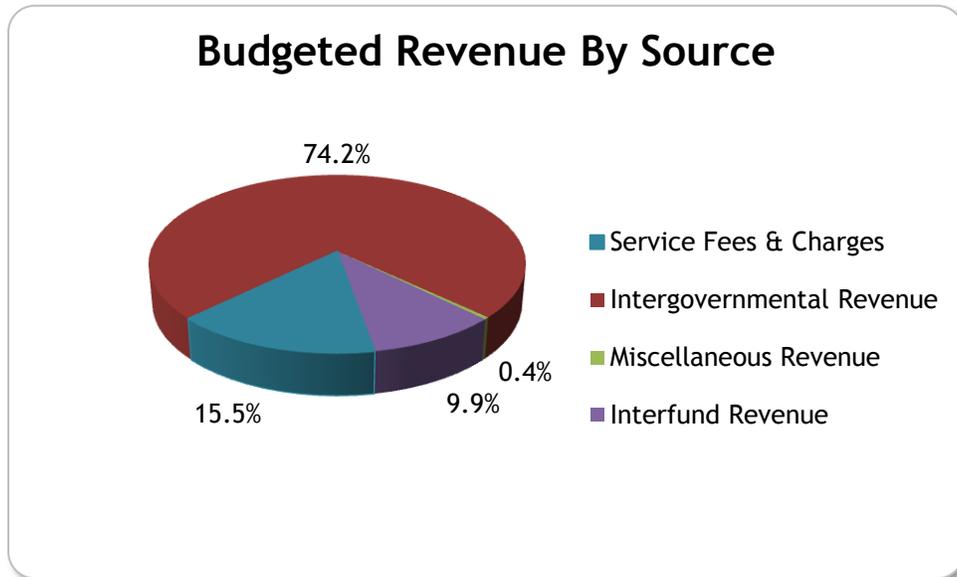
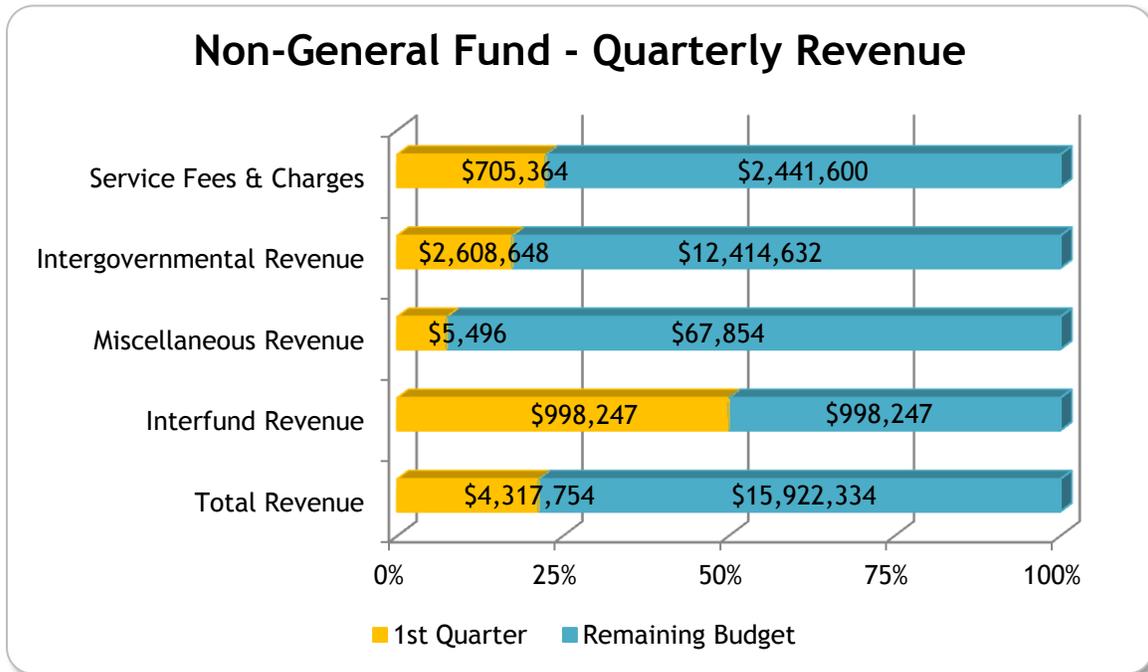


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Child Support Enforcement Agency is estimated to be **\$20,240,087** for 2014.
- The main sources of non-general fund revenue for the Child Support Enforcement Agency are: federal grants, state subsidy, state reimbursements, processing charges (a 2% administration charge for processing payments), CSEA-Federal Incentives, and a subsidy from the General Fund.
- In 2013, a county subsidy from the General Fund in the amount of \$1,653,301 was provided to close the agency's funding gap that emerged as a result of not being allowed to use earned incentives as local match that emerged as a result of a change in federal policy and a loss of state support. The 2014 Budget includes a General Fund subsidy in the amount of \$1,996,494.

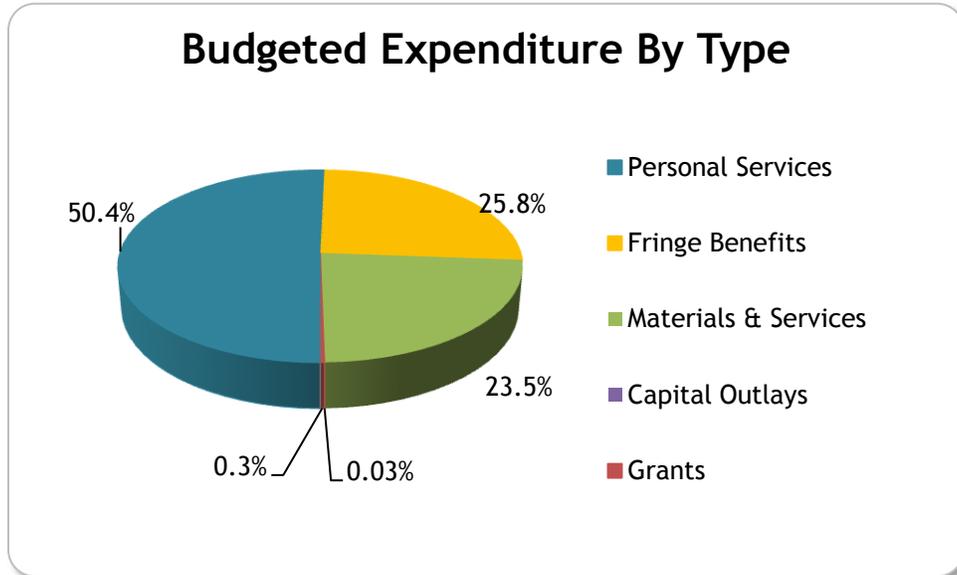


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,472,183	\$4,583,395	\$4,588,596	\$4,859,165	\$4,472,183	\$18,503,339
Current Year	\$4,317,754				\$4,317,754	\$20,240,087

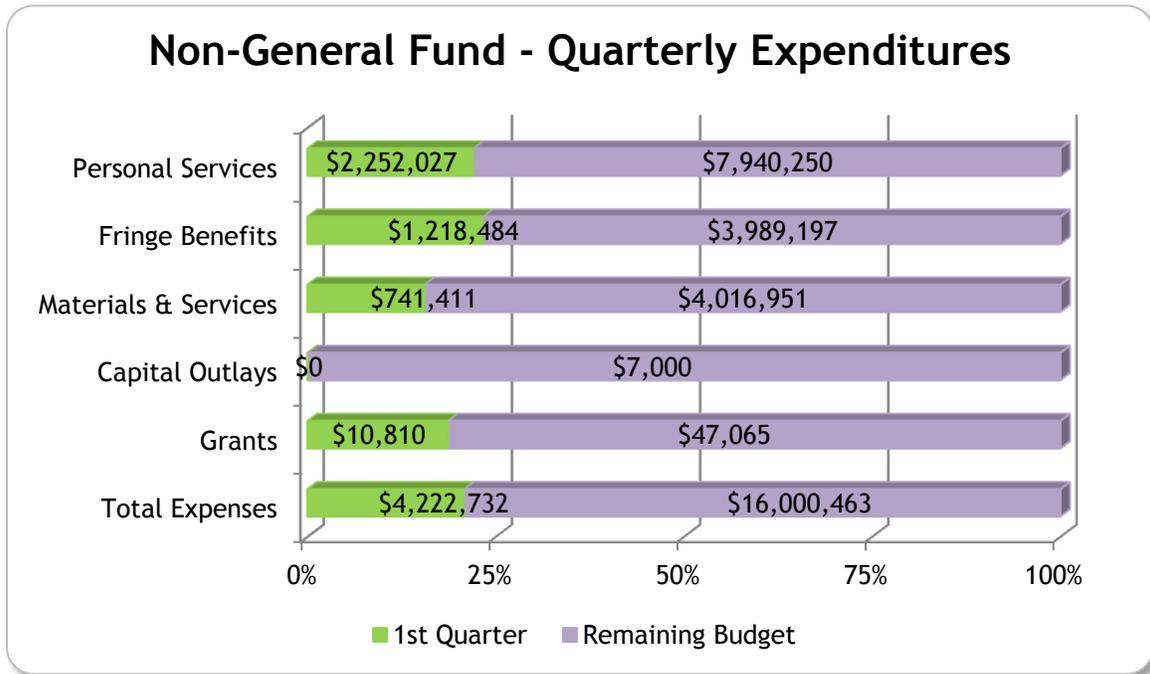
**Current year total represents revised budget.*

- First quarter revenue of **\$4,317,754** represents **21.3%** of the budgeted amount for the year. YTD revenue of **\$4,317,754** represents **21.3%** 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 \$705,364 collected during the 1st quarter represents 22.4% of the budget.
- Intergovernmental Revenue during the 1st quarter was \$2,608,648, which represents 17.4% 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 to close the agency's funding gap that emerged as a result of not being allowed to use earned incentives as local match that emerged as a result of a change in federal policy and a loss of state support. 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 is the state match allocation, which will be received 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 \$20,223,194 for 2014.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,320,146	\$4,568,488	\$4,753,534	\$4,904,127	\$4,320,146	\$18,546,295
Current Year	\$4,222,731				\$4,222,731	\$20,223,194

**Current year total represents revised budget.*

- First quarter expenditures of **\$4,222,731** represent **20.9%** of the budgeted amount for the year. YTD expenditures of **\$4,222,731** represent **20.9%** of the budgeted amount for the year.
- Materials and Services expenditures were \$741,411 or 15.6% for the 1st quarter. The agency anticipates the Materials and Services expenses to align with budget by year-end.
- The agency’s budget includes a grant from the Administration for Children and Families, Office of Child Support Enforcement that was awarded to CSEA as a pass-through to implement an Access and Visitation program.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$2,352,064	\$2,252,027	95.7%
2 nd Quarter	\$2,744,075		
3 rd Quarter	\$2,352,064		
4 th Quarter	\$2,744,075		
Total	\$10,192,277	\$2,252,027	22.1%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The agency has held some positions vacant which accounts for only 95.7% of the amount budgeted being expended during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% salary and wage increase 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 \$83,193.

Non-General Fund - Budget Corrective Items - Pending

- A resolution will be requested during the 2nd quarter to support the Child Support Enforcement Agency's implementation of an Enterprise Content Management system being developed by the Data Center. This system will reduce the generation of paper, ease document storage and retrieval, allow electronic document workflows to mirror paper business processes, and enable individual county entities to develop customizable paperless solutions to gain efficiencies. Child Support Enforcement Agency would be the first agency to utilize the new countywide system.