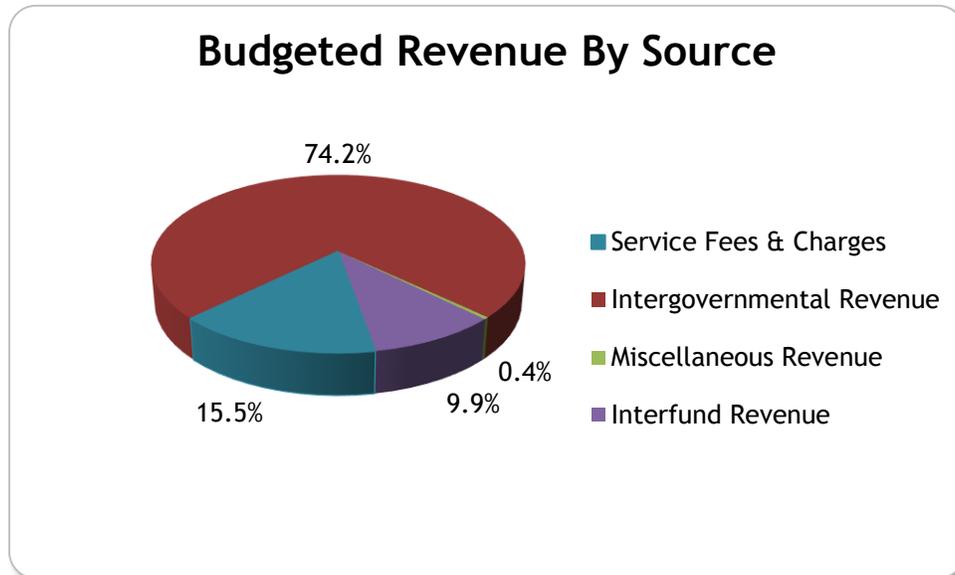
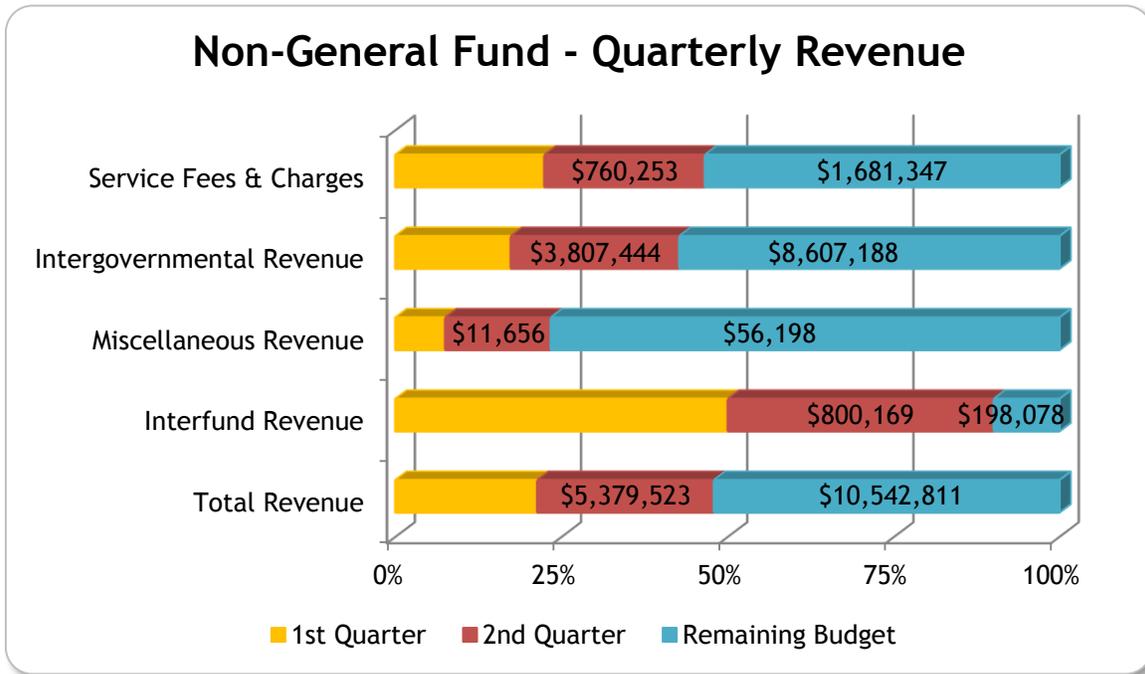


Non-General Fund - Revenue Analysis



- 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 from 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 Approved Budget includes a General Fund subsidy in the amount of \$1,996,494.

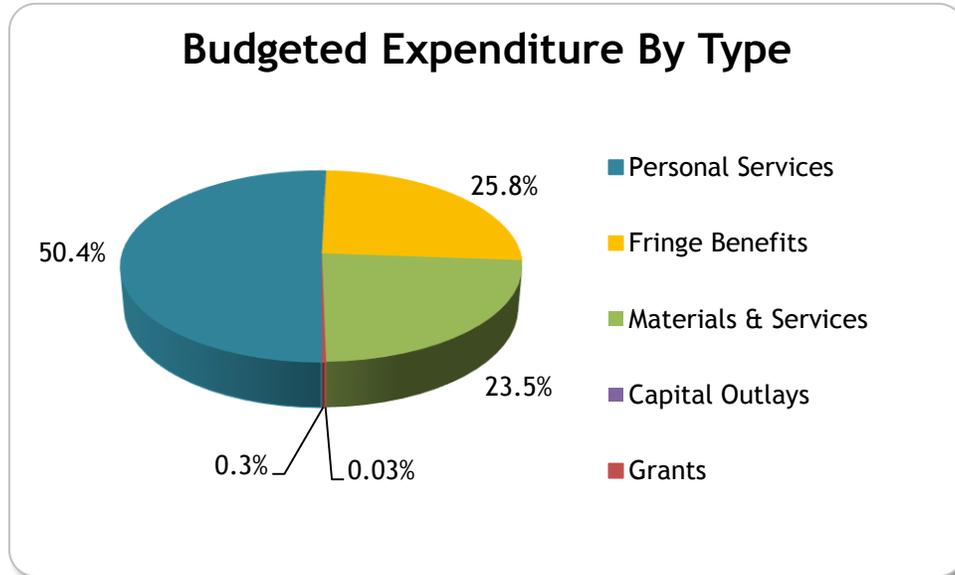


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,472,183	\$4,583,395	\$4,588,596	\$4,859,165	\$9,055,578	\$18,503,339
Current Year	\$4,317,754	\$5,379,522			\$9,697,276	\$20,240,087

*Current year total represents revised budget.

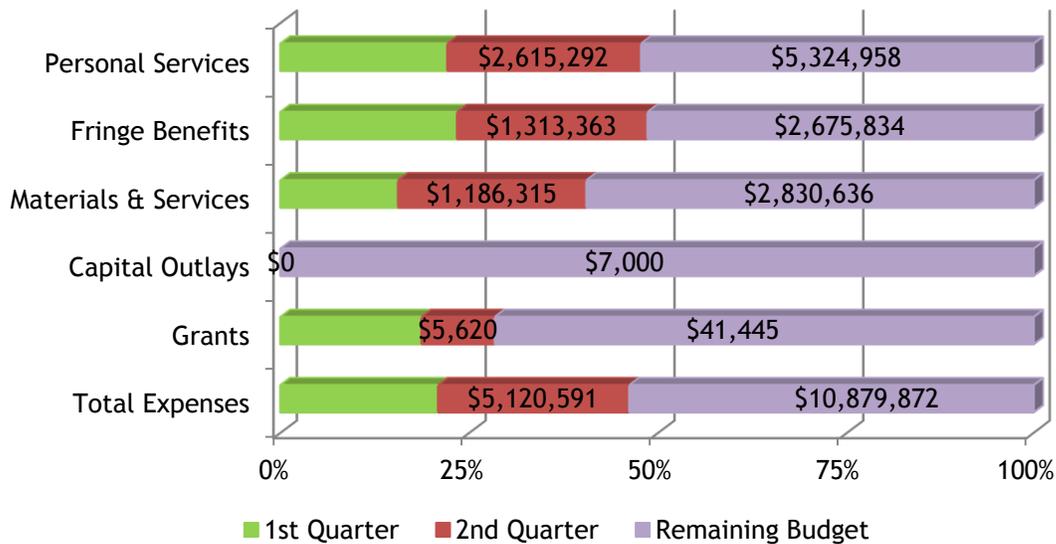
- Second quarter revenue of **\$5,379,522** represents **26.6%** of the budgeted amount for the year. YTD revenue of **\$9,697,276** represents **47.9%** of the budgeted amount for the year.
- Within Service Fees & Charges, all of the revenue is related to the 2% administration charge for processing payments. The \$1,465,617 collected during the first half of the year represents 46.6% of the budget.
- Intergovernmental Revenue during the 2nd quarter was \$3,807,444, which represents 42.7% 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 subsidy from the General Fund to close the agency's funding gap from 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 subsidy is 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 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 **\$20,223,194** for 2014.

Non-General Fund - Quarterly Expenditures



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	\$8,888,634	\$18,546,295
Current Year	\$4,222,731	\$5,120,591			\$9,343,322	\$20,223,194

*Current year total represents revised budget.

- Second quarter expenditures of **\$5,120,591** represent **25.3%** of the budgeted amount for the year. YTD expenditures of **\$9,343,322** represent **46.2%** of the budgeted amount for the year.
- Materials and Services expenditures were \$1,186,315 or 24.9% for the 2nd quarter. The \$1,927,726 expended during the first half of the year represents 40.5% of the budget. The agency anticipates that 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	\$2,615,292	95.3%
3 rd Quarter	\$2,352,064		
4 th Quarter	\$2,744,075		
Total	\$10,192,277	\$4,867,319	47.8%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services is primarily attributed to the agency holding some positions vacant during the first half of the year.

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 approved in the 3rd quarter (Resolution No. 475-14 on July 8) authorizing non-general fund supplemental appropriations in the amount of \$300,000 for support of the Catalyst Program.

Additional Budget Analysis

- Resolution No. 289-14 authorized supplemental appropriations to the Data Center for implementation of an Enterprise Content Management system. 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.