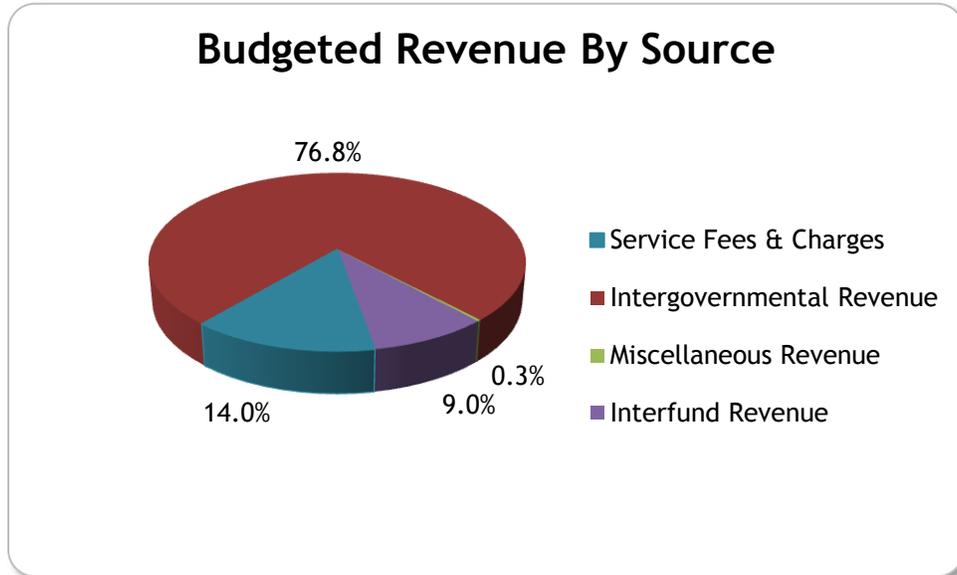
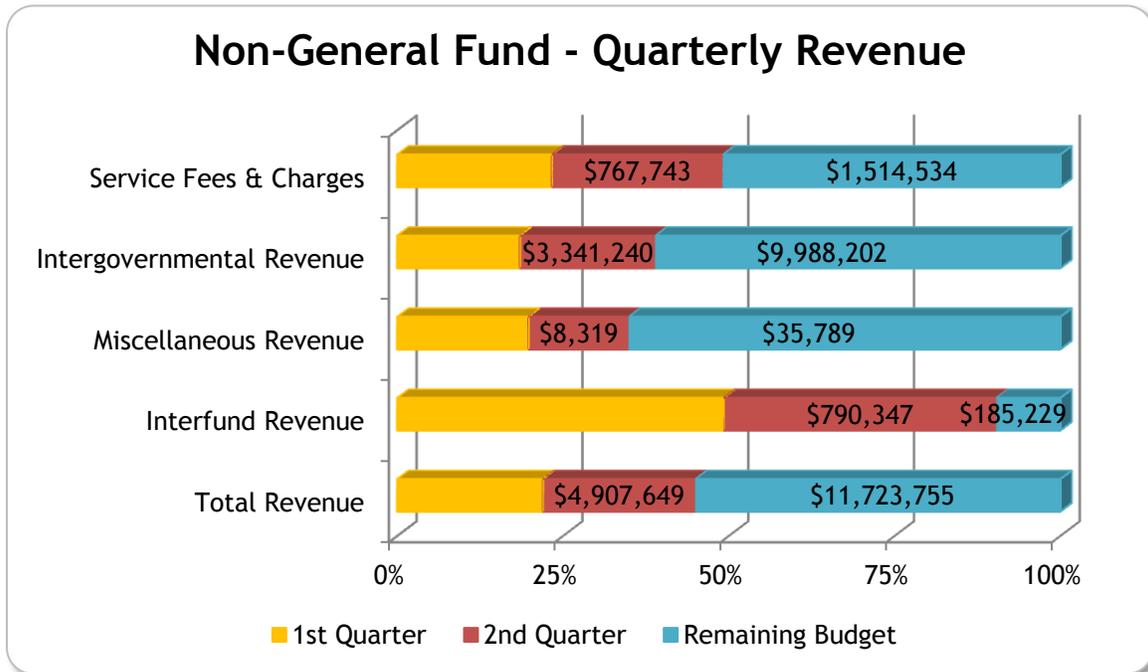


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Child Support Enforcement Agency is estimated to be \$21,311,382 for 2016.
- 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 2015, a county subsidy from the General Fund in the amount of \$1,659,246 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 2016 Budget includes a General Fund subsidy in the amount of \$1,921,549.

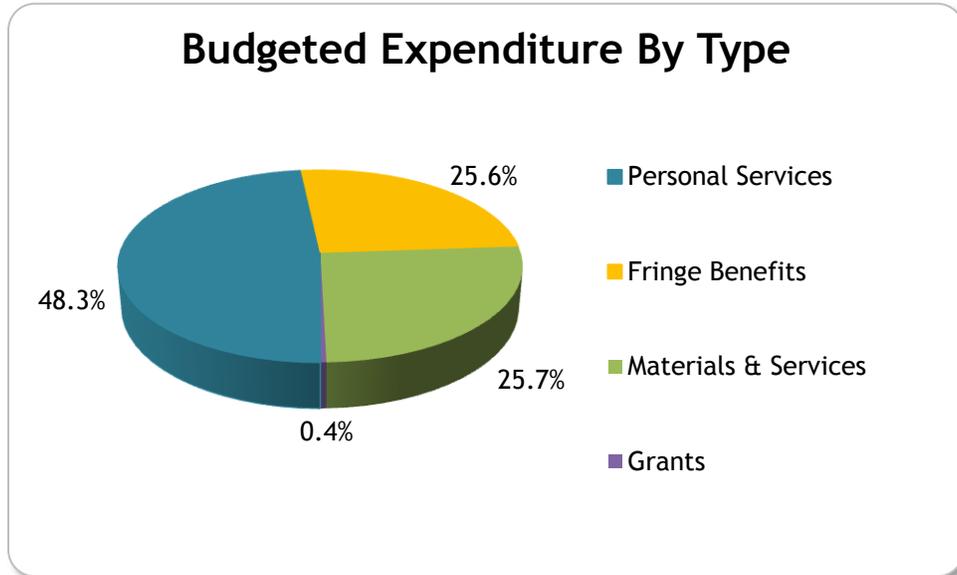


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$4,139,022	\$5,114,700	\$4,805,679	\$5,076,608	\$9,253,722	\$19,136,009
Current Year	\$4,679,978	\$4,907,649			\$9,587,627	\$21,311,382

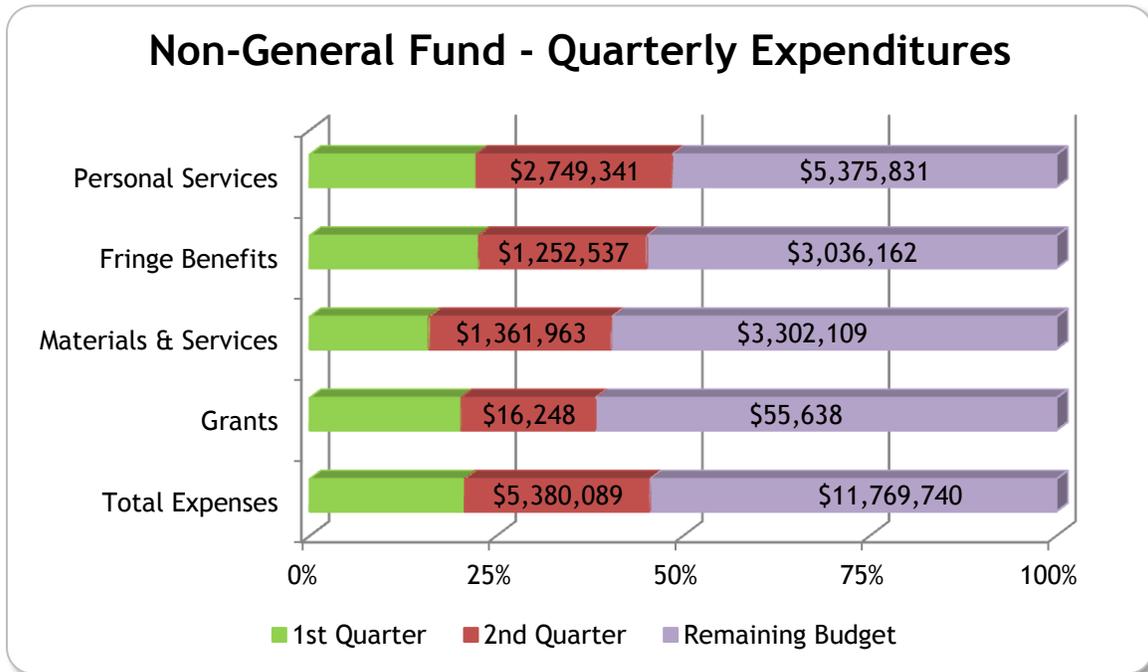
\*Current year total represents revised budget.

- Second quarter revenue of **\$4,907,649** represents **23.0%** of the budgeted amount for the year. YTD revenue of **\$9,587,627** represents **45.0%** 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 \$767,743 collected during the 2<sup>nd</sup> quarter represents 25.8% of the budget.
- Intergovernmental Revenue during the 2<sup>nd</sup> quarter was \$3,341,240, which represents 20.4% 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 \$21,627,610 for 2016.



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	\$4,145,365	\$5,591,161	\$4,608,118	\$5,008,271	\$9,736,526	\$19,352,915
Current Year	\$4,477,781	\$5,380,089			\$9,857,870	\$21,627,610

\*Current year total represents revised budget.

- Second quarter expenditures of **\$5,380,089** represent **24.9%** of the budgeted amount for the year. YTD expenditures of **\$9,857,870** represent **45.6%** of the budgeted amount for the year.
- Personal Services expenditures include \$94,745 in overtime, which is primarily associated with the back scanning associated with the ongoing document imaging project that began in May of 2015 and will continue in to 2017.
- Materials and Services expenditures were \$1,361,963 or 30.1% of the budgeted amount for the 2<sup>nd</sup> quarter. Of the amount expended, \$519,388 or 38.1% was related to the first half of the cost allocation payment, and \$300,741 or 22.1% was related to the IV-D contract with the Domestic Court that was approved by Resolution No. 0111-16.
- The agency’s budget includes a grant from the Administration for Children and Families, Office of Child Support Enforcement to study the use of behavioral design and diagnosis and improve program outcomes by removing individual and personal obstacles that impact program participation. The Behavioral Intervention for Child Support Services (BICS) grant is expected to increase the number of child support clients who participate in and complete the order modification process.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$2,411,633	\$2,325,235	96.4%
2 <sup>nd</sup> Quarter	\$2,813,571	\$2,749,341	97.7%
3 <sup>rd</sup> Quarter	\$2,813,571		
4 <sup>th</sup> Quarter	\$2,411,633		
<b>Total</b>	<b>\$10,450,408</b>	<b>\$5,074,577</b>	<b>48.6%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 2<sup>nd</sup> quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 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 \$89,368.
- Resolution No. 0435-16 authorized non-general fund supplemental appropriations in the amount of \$175,543 to various Board of Commissioner agencies for the implementation of a classification and compensation study 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 \$32,597.

Non-General Fund - Budget Corrective Items - Pending

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