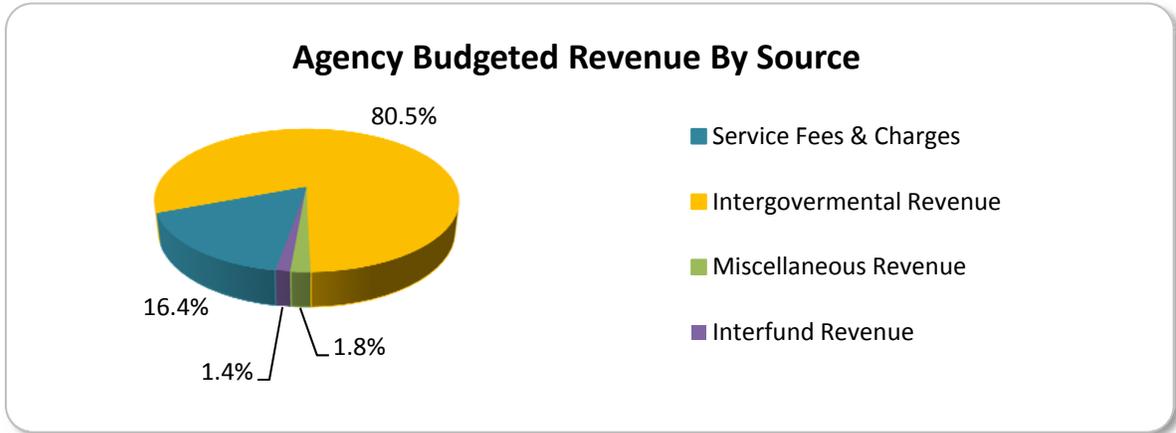
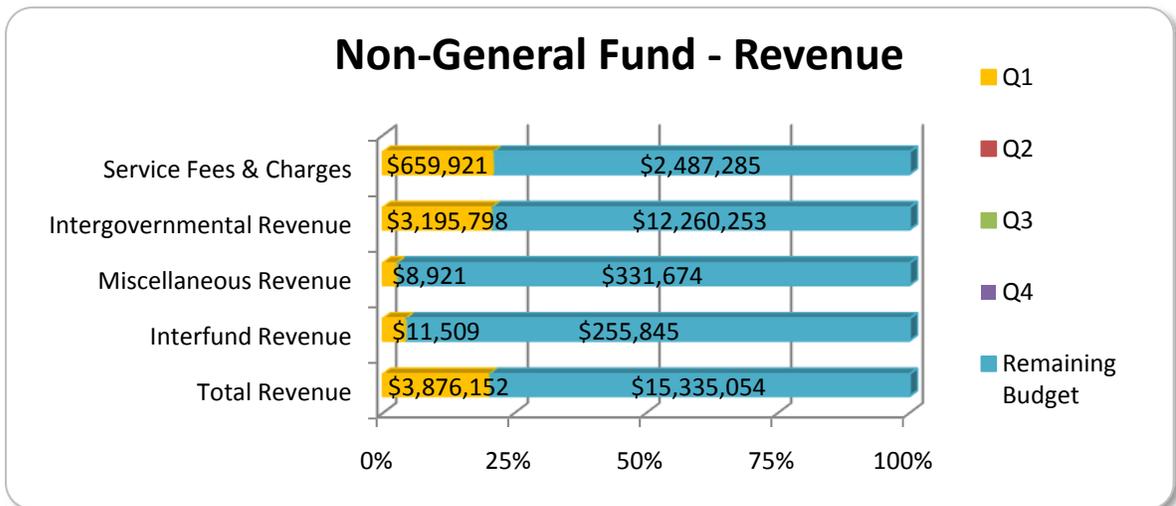


Non-General Fund Analysis



- The main sources of Non-General Fund revenue for Child Support Enforcement are: federal grants (\$9,244,674), state subsidy/reimbursements (\$2,945,045), processing charges (\$2,931,811, from a 2% administration charge for processing payments), and CSEA-Federal Incentives (\$2,254,041).



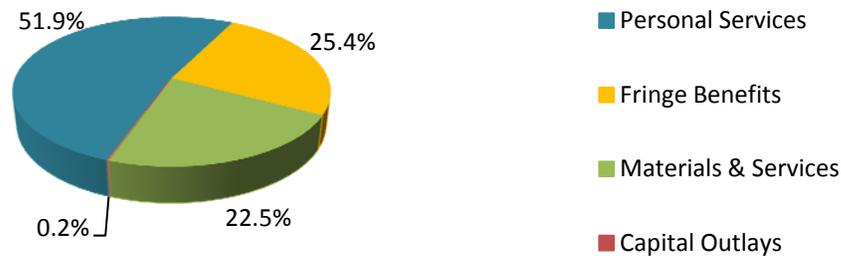
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,746,210	\$4,318,957	\$3,514,626	\$7,272,760	\$3,746,210	\$18,852,553
Current Year Actuals	\$3,876,152				\$3,876,152	\$19,211,206

* Current year total represents revised budget.

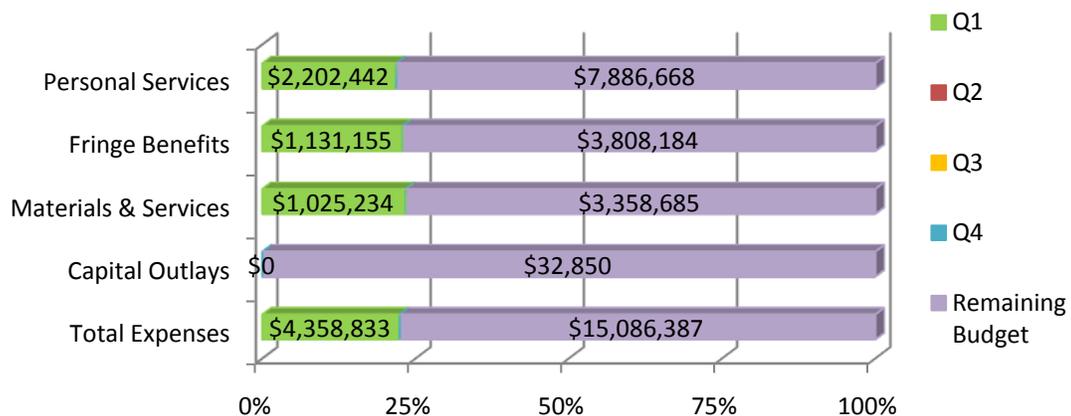
- First quarter revenue of \$3,876,152 represents 20.2% of the budgeted amount for the year. YTD revenues of \$3,876,152 represent 20.2% of the budgeted amount for the year.
- Included in the Intergovernmental Revenue budget is \$1,736,017 in American Recovery and Reinvestment Act (ARRA) funds. Of this amount, \$735,394 was received in the 1st quarter. Under ARRA, reimbursement is claimed when state incentive funds are spent by the county.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$4,769,563	\$4,212,310	\$4,632,943	\$5,835,864	\$4,769,563	\$19,450,680
Current Year Actuals	\$4,358,833				\$4,358,833	\$19,445,220

* Current year total represents revised budget.

- First quarter expenditures of \$4,358,833 represent 22.4% of the budgeted amount for the year. YTD expenditures of \$4,358,833 represent 22.4% of the budgeted amount for the year.
- First quarter expenditures from ARRA funds were \$983,744, using \$248,350 in funds carried over from 2009, as well as funds received in the current 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	\$2,328,256	\$2,202,442	94.6%
2nd Quarter	\$2,328,256		
3rd Quarter	\$2,716,299		
4th Quarter	\$2,716,299		
Total	\$10,089,110	\$2,202,442	21.8%

- There are no significant variances in Personal Service expenditures in the 1st quarter.

Budget Corrective Items

Approved

- Resolution No. 0154-10 authorized a non-general fund supplemental appropriation in the amount of \$248,350 for the ARRA stimulus funding that was received in December 2009, which was not included in the 2010 budget.

Pending

- On the General Session agenda for April 20 is a resolution requesting a non-general fund supplemental appropriation for \$3,800,504 in stimulus funding, which is to be received through the American Recovery and Reinvestment Act (ARRA).

Not Recommended

- There were no requests that were not approved or submitted for approval during this quarter.

Budget Recommendations

- Based upon the 1st quarter analysis, there are no recommendations for budget savings or organizational performance improvements at this time.