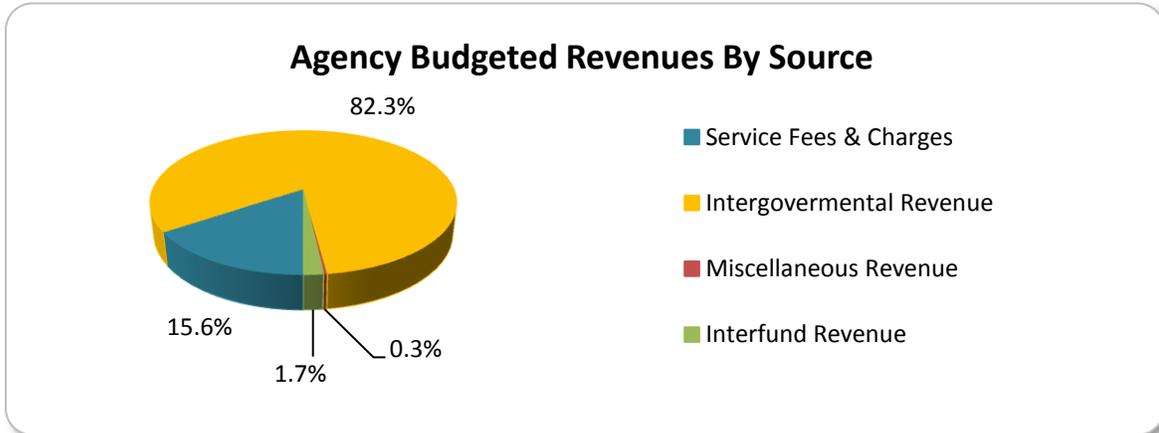
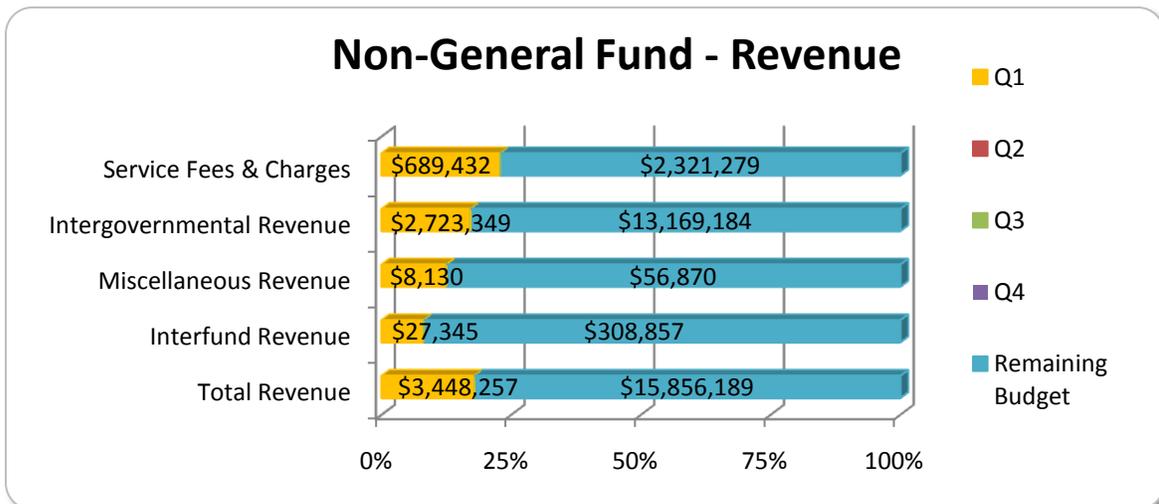


Non-General Fund Analysis



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



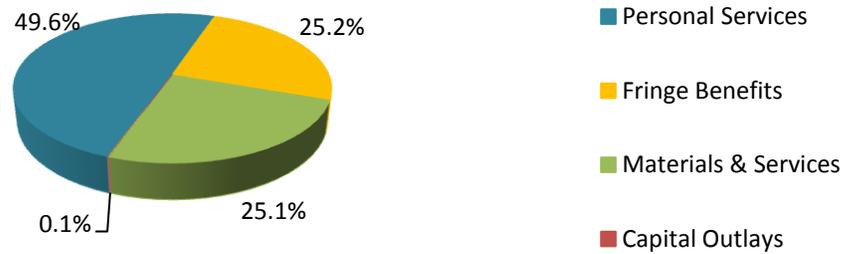
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,876,152	\$4,566,306	\$4,416,490	\$5,711,179	\$12,858,948	\$18,570,127
Current Year Actuals	\$3,448,257				\$3,448,257	\$19,304,446

* Current year total represents revised budget.

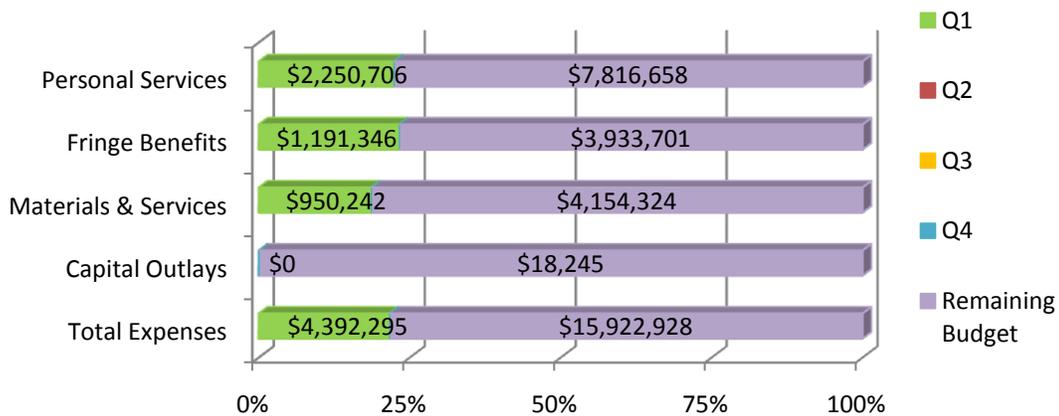
- First quarter revenue of **\$3,448,257** represents **17.9%** of the budgeted amount for the year.
- Intergovernmental revenue of **\$2,723,349** represents **17.1%** of the budgeted amount for the year. Intergovernmental revenues are typically low in the first quarter. State reimbursements are received mostly in the 3rd and 4th quarters. Federal grants, which are reimbursement-based, are drawn down after the agency expends program income from processing charges. In addition, the agency carried \$1.6 million in cash from the previous year which is used prior to requesting reimbursements for expenditures.

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	\$4,358,833	\$4,435,077	\$5,173,322	\$4,838,190	\$4,358,833	\$18,805,422
Current Year Actuals	\$4,392,295				\$4,392,295	\$20,315,223

* Current year total represents revised budget.

- First quarter expenditures of **\$4,392,295** represent **21.6%** of the budgeted amount for the year.
- First quarter expenditures in Materials and Services of \$950,242 represent 18.6% of the budgeted amount for the year. This variance stems in part from the timing of invoices from the Sheriff's Office and the Clerk of Courts. The agency also has a pattern of purchasing the bulk of its supplies after the 1st 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	\$2,323,238	\$2,250,706	96.9%
2nd Quarter	\$2,323,238		
3rd Quarter	\$2,710,444		
4th Quarter	\$2,710,444		
Total	\$10,067,364	\$2,250,706	22.4%

- The agency has held some positions vacant during the 1st quarter. The current staff on payroll is 267 out of the authorized 283.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.

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

- The As Introduced version of the state's main operating budget bill (HB 153) includes reductions to line item 600507, Child Support Match. If enacted, these reductions will impact the Franklin County CSEA budget. Franklin County CSEA estimates that it will experience a \$153,000 loss of state funds in CY 2011. In addition, the reduction in state funds will result in losses of federal matching funds of \$297,000 in CY 2011. These losses could result in CSEA putting forward a request for County support. OMB will continue to work with CSEA and County Administration regarding any potential impacts of the state budget.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.