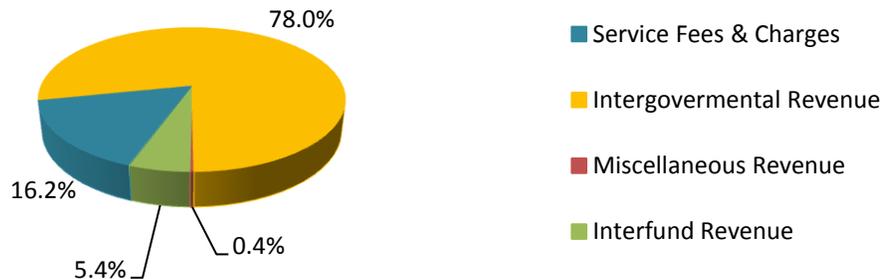


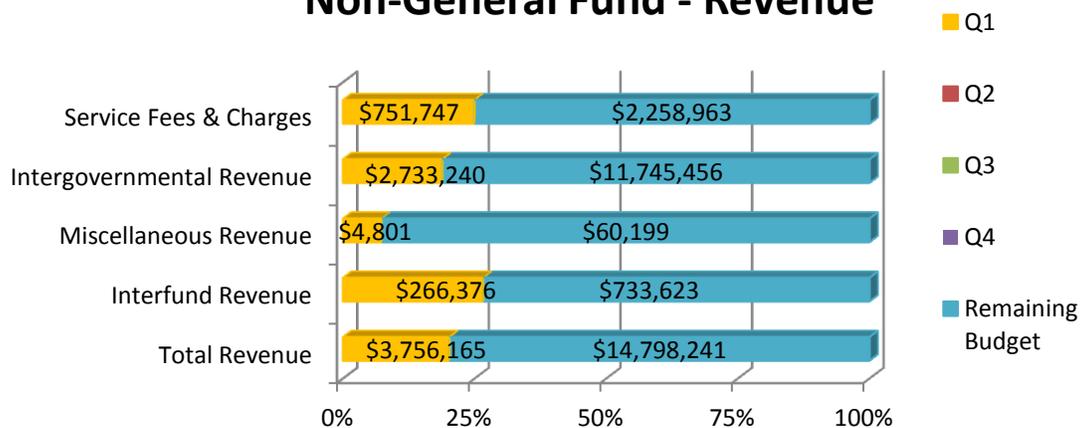
Non-General Fund Analysis

Agency Budgeted Revenues By Source



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

Non-General Fund - Revenue



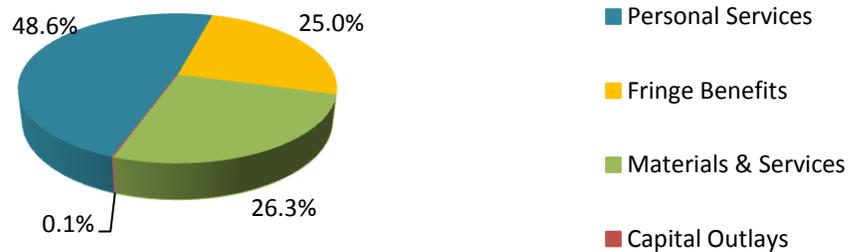
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,448,257	\$4,886,847	\$5,081,464	\$4,829,705	\$3,448,257	\$18,246,273
Current Year Actuals	\$3,756,165				\$3,756,165	\$18,554,406

* Current year total represents revised budget.

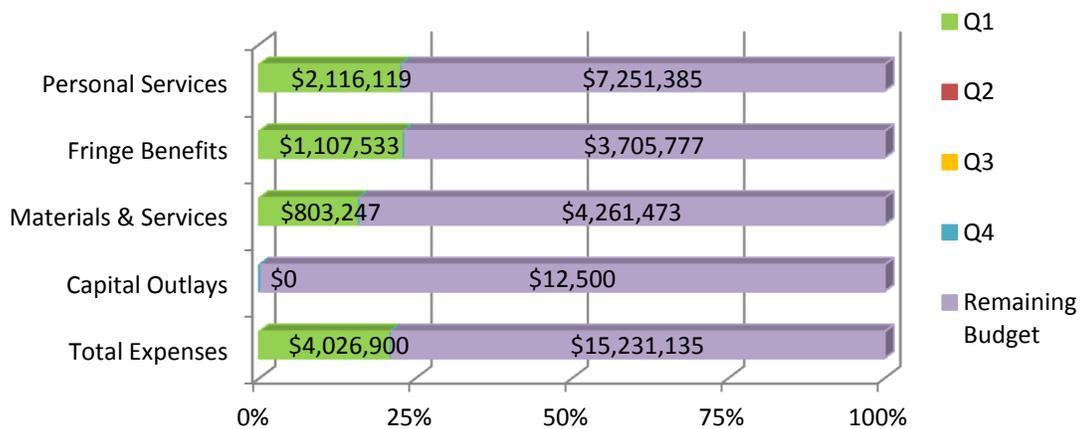
- First quarter revenue of **\$3,756,165** represents **20.2%** of the budgeted amount for the year.
- Within Service Fees & Charges, all of the revenue is related to the 2% administration charge for processing payments.
- First quarter revenue in Intergovernmental Revenue of \$2,733,240 represents 18.9% of the budgeted amount for the year. This is due primarily to the timing of federal and state support which will be received later in the year.

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	\$4,392,295	\$4,776,465	\$4,833,447	\$5,034,934	\$4,392,295	\$19,037,141
Current Year Actuals	\$4,026,900				\$4,026,900	\$19,258,035

* Current year total represents revised budget.

- First quarter expenditures of **\$4,026,900** represent **20.9%** of the budgeted amount for the year.
- First quarter expenditures in Materials & Services of \$803,247 represent 15.6% of the budgeted amount for the year. This variance stems in part from the timing of the receipt and payment 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	\$2,161,732	\$2,116,119	97.9%
2nd Quarter	\$2,522,020		
3rd Quarter	\$2,161,732		
4th Quarter	\$2,522,020		
Total	\$9,367,504	\$2,116,119	22.6%

- There were six pay periods in the 1st quarter of 2012, which would equate to 23.1% of the total budget. The agency has held some positions vacant and had some other vacancies occur, which accounts for only 97.9% of the amount budgeted being expended in the 1st quarter.

Budget Corrective Items

Approved

- There have been no approved budget adjustments to date.

Pending

- A resolution request is pending that would authorize a transfer of funds (\$250,000) and an interfund loan (\$500,000) to provide subsidy to the agency in response to the loss of the ability to claim federal reimbursement for earned incentives and the exhaustion of other funding sources.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvement at this time.