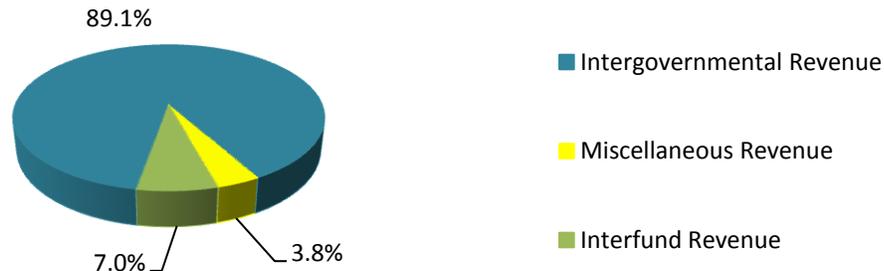


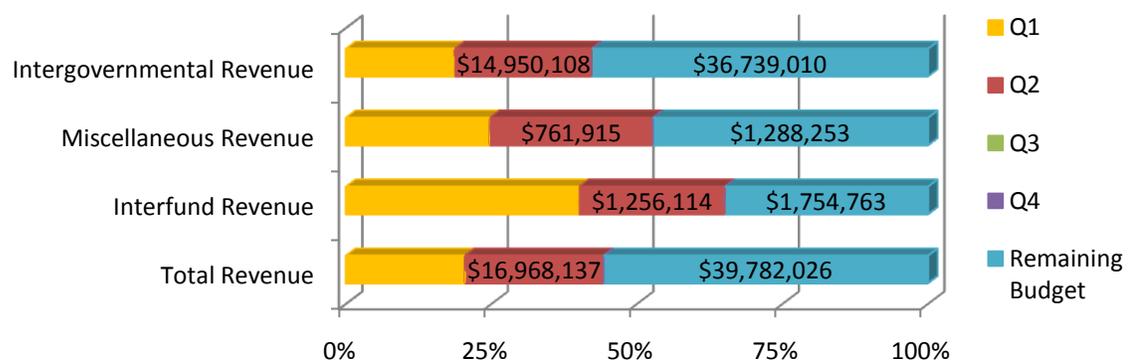
## Non-General Fund Analysis

### Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for Jobs and Family Services are: Federal Subsidy, County Mandated Share, and Reimbursements and Refunds.

### Non-General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$41,084,733	\$24,229,761	\$23,839,314	\$15,005,912	\$65,314,494	\$104,159,720
Current Year Actuals	\$14,586,282	\$16,968,137			\$31,554,419	\$71,336,445

\* Current year total represents revised budget.

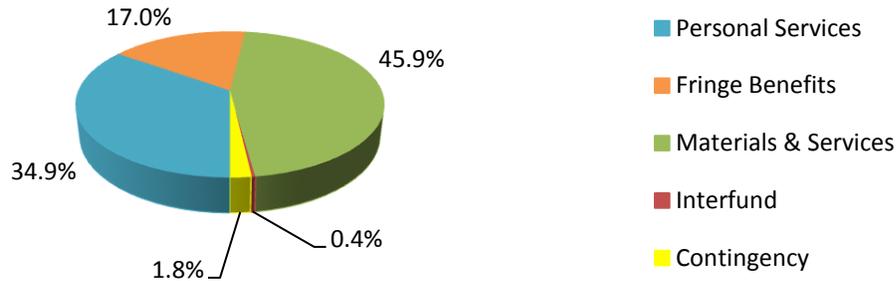
- Second quarter revenue of **\$16,968,137** represents **23.8%** of the budgeted amount for the year. YTD revenues of **\$31,554,419** represent **44.2%** of the budgeted amount for the year.
- The state's main operating budget bill (HB 153, As Enacted) includes reductions in the State's Temporary Assistance to Needy Families (TANF) programs. These reductions in revenue will impact the Franklin County DJFS budget and be reflected in the Intergovernmental Revenue category. The biggest impact of the state reductions will be on the Prevention, Retention, and Contingency (PRC) program, and on the support services that are provided through contracts. Franklin County DJFS estimates that these changes will result in a \$4.5 million loss of revenue in CY 2011. Although

additional changes to the TANF Spending Plan have been made since the introduction of HB 153, the precise change in the allocation to counties will not be known until a new TANF Spending Plan is issued in October.

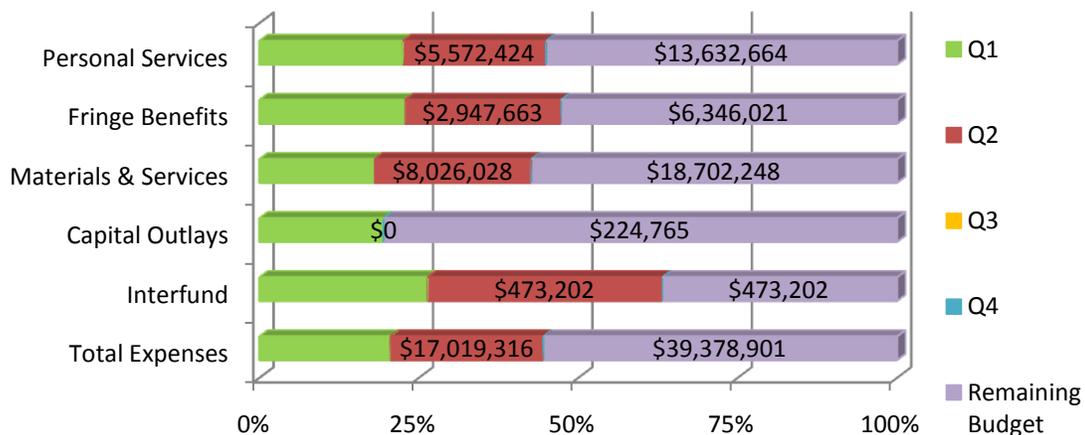
- The amount of the County's mandated share has increased. Franklin County's mandated share for SFY 2012 is \$5,296,129. For SFY 2011, it was \$5,024,457. This increase will be reflected in the Interfund Revenue category, as increased payments are made. Based on the July 1, 2011 letter from the Ohio Department of Job and Family Services, which communicated the initial calculation of the mandated share, the additional payments for the second half of CY 2011 would amount to \$135,836 over the revenue that was budgeted.
- The variance in Interfund Revenue stems from the one-time transfer of \$338,761 from the Family and Children First Council Fund to the Public Assistance Fund that was authorized by Resolution No. 0110-11 during the 1<sup>st</sup> quarter.

## Non-General Fund Analysis

### Agency Budgeted Expenses By Type



### Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$40,102,908	\$26,441,117	\$22,316,950	\$18,305,284	\$66,544,025	\$107,166,259
Current Year Actuals	\$14,587,538	\$17,019,316			\$31,606,854	\$70,985,755

\* Current year total represents revised budget.

- Second quarter expenditures of **\$17,019,316** represent **24.0%** of the amount budgeted for the year. YTD expenditures of **\$31,606,854** represent **44.5%** of the budgeted amount for the year.
- The state's main operating budget bill (HB 153, As Enacted) includes reductions in the State's Temporary Assistance to Needy Families (TANF) programs. These reductions in revenue will impact the Franklin County DJFS budget. The biggest impact of the state reductions will be on the Prevention, Retention, and Contingency (PRC) program, and on the support services that are provided through contracts. Franklin County DJFS estimates that these changes will result in a \$4.5 million loss of revenue in CY 2011. In anticipation of the loss, the DJFS has been conservative in its level of contracting for support services within Materials & Services.



# OMB Quarterly Report

## 2<sup>nd</sup> Quarter 2011 - Job and Family Services

Although additional changes to the TANF Spending Plan have been made since the introduction of HB 153, the precise change in the allocation to counties will not be known until a new TANF Spending Plan is issued in October.

- The variance in Interfund expenditures stems from a one-time expenditure during the 1<sup>st</sup> quarter of \$338,761 in the Family and Children First Council Fund that was authorized by Resolution No. 0110-11.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$5,718,185	\$5,573,714	97.5%
2nd Quarter	\$5,718,185	\$5,572,424	97.5%
3rd Quarter	\$6,671,216		
4th Quarter	\$6,671,216		
<b>Total</b>	<b>\$24,778,802</b>	<b>\$11,146,138</b>	<b>45.0%</b>

- There were no significant variances in Personal Service expenditures in the 2nd quarter.

### 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.
- Resolution No. 0110-11 authorized Non General Fund supplemental appropriations in the amount of \$15,426.53 in the Children's Trust Fund (Fund 2085) and \$323,334.91 in the Family and Children First Council Fund (Fund 9037) to repay 2010 expenditures from the Public Assistance Fund (Fund 2012).

#### 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 state's main operating budget bill (HB 153, As Enacted) includes reductions in the State's Temporary Assistance to Needy Families (TANF) programs. These reductions in revenue will impact the Franklin County DJFS budget. The biggest impact of the state reductions will be on the Prevention, Retention, and Contingency (PRC) program, and on the support services that are provided through contracts. Franklin County DJFS estimates that these changes will result in a \$4.5 million loss of revenue in CY 2011. Although additional changes to the TANF Spending Plan have been made since the introduction of HB 153, the precise change in the allocation to counties will not be known until a new TANF Spending Plan is issued in October.
- The amount of the County's mandated share has increased. Franklin County's mandated share for SFY 2012 is \$5,296,129. For SFY 2011, it was \$5,024,457.
- In light of these changes, Franklin County JFS is working to develop a contract strategy that is a balance of federal and state mandates, Commissioner priorities, and community needs.