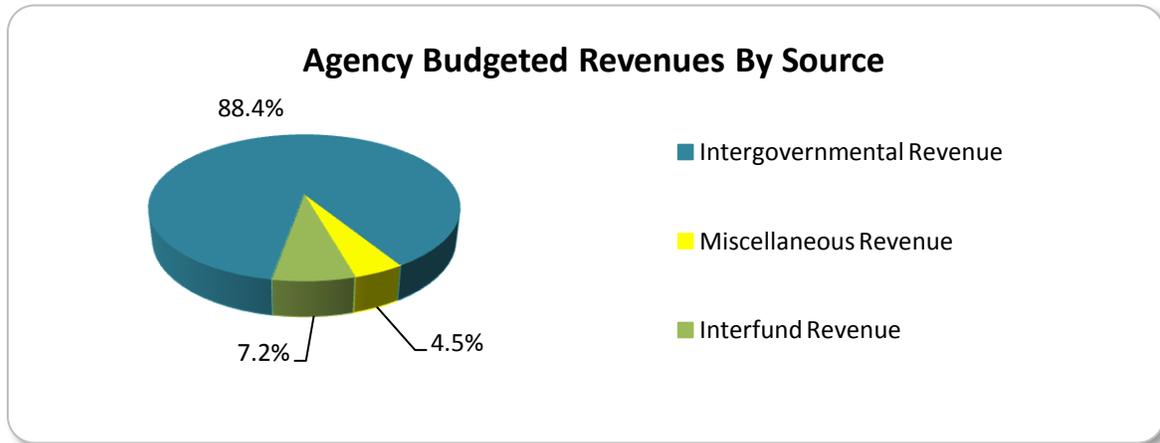
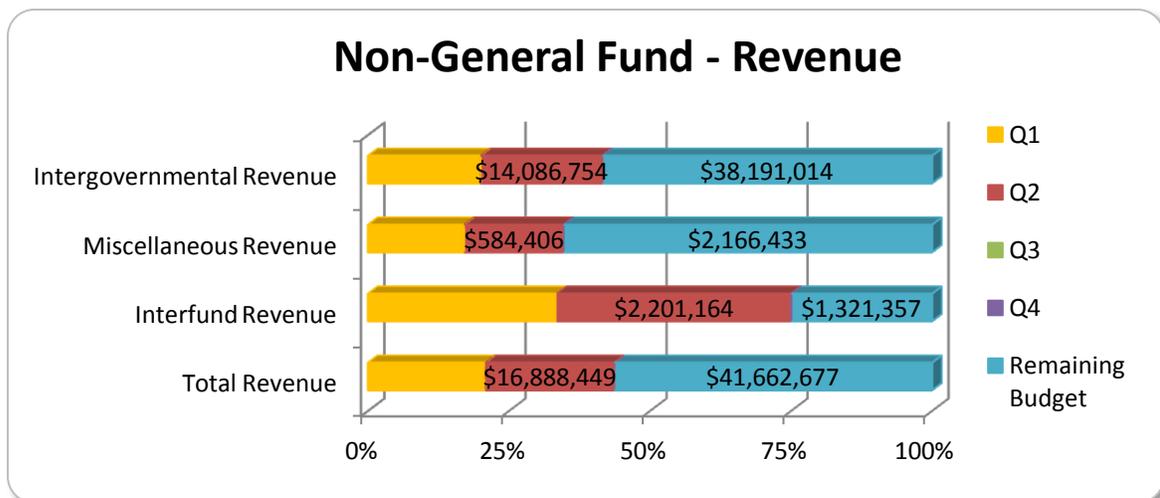


## Non-General Fund Analysis



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



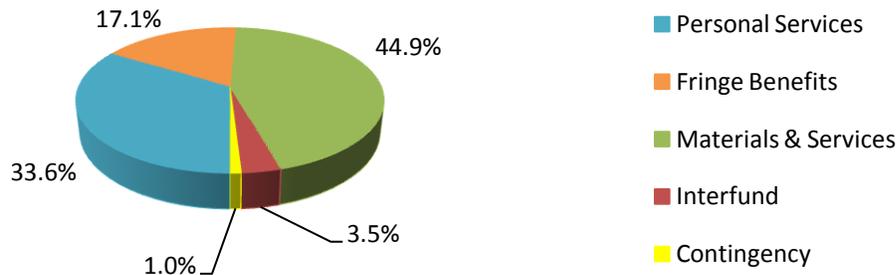
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$14,586,282	\$16,968,137	\$17,632,290	\$14,069,906	\$31,554,419	\$63,256,615
Current Year Actuals	\$15,386,177	\$16,888,449			\$32,274,626	\$73,937,303

\* Current year total represents revised budget.

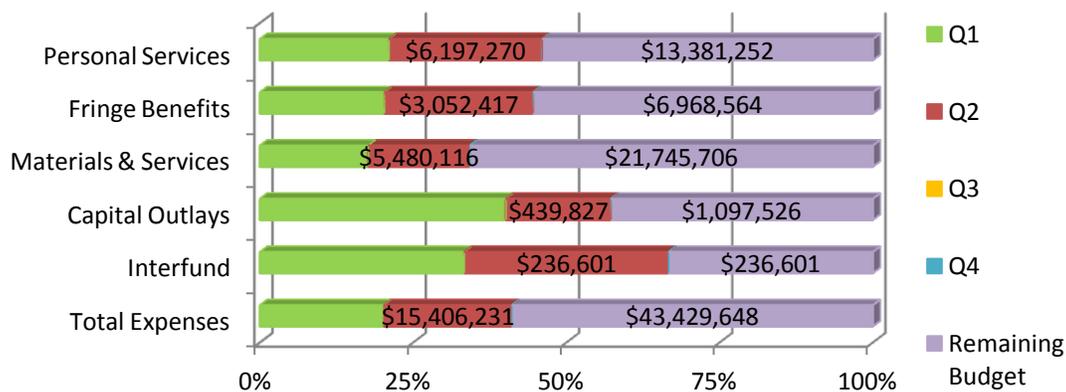
- Second quarter revenue of **\$16,888,449** represents **22.8%** of the budgeted amount for the year. YTD revenue of **\$32,274,626** represents **43.7%** of the budgeted amount for the year.
- Intergovernmental Revenue through the 2<sup>nd</sup> quarter was 41.5% of the amount budgeted for the year. This variance is due to the timing of federal reimbursement.
- Through the 2<sup>nd</sup> quarter, Interfund Revenue was 75.1% of the amount budgeted for the year. This variance is due to the timing of the payment of the county mandated share.

## 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	\$14,587,538	\$17,019,316	\$18,090,857	\$18,671,478	\$31,606,854	\$68,369,189
Current Year Actuals	\$14,879,253	\$15,406,231			\$30,285,484	\$73,715,132

\* Current year total represents revised budget.

- Second quarter expenditures of **\$15,406,231** represent **20.9%** of the amount budgeted for the year. YTD expenditures of **\$30,285,484** represent **41.1%** of the amount budgeted for the year.
- Materials & Services through the 2<sup>nd</sup> quarter were \$11,325,342 or 34.2% of the amount budgeted for the year. Of the amount expended as of the 2<sup>nd</sup> quarter, \$6,852,333 or 60.5% was related to social services. Since some contracted services (particularly a contract to assist with work participation) will see larger invoice amounts in the remaining quarters, the agency is expected to meet budget expectations by year-end.
- Capital Outlays through the 2<sup>nd</sup> quarter were \$1,469,643 or 57.2% of the amount budgeted for the year. The majority of capital expenditures were related to relocation and remodeling costs, which includes \$442,780 for costs incurred in 2011 but not invoiced until 2012.



# OMB Quarterly Report

## 2<sup>nd</sup> Quarter 2012 - Job and Family Services

- The Interfund category of expense is related to the repayment of two interfund loans that were provided by the General Fund. One of the interfund loans was provided to support the document imaging project, and this interfund loan will be repaid this year. The other interfund loan was provided to support disability assessment determinations, and is scheduled to be completely repaid by 2014.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$5,721,954	\$5,216,610	91.2%
2nd Quarter	\$6,675,612	\$6,197,270	92.8%
3rd Quarter	\$5,721,954		
4th Quarter	\$6,675,612		
<b>Total</b>	<b>\$24,795,132</b>	<b>\$11,413,880</b>	<b>46.0%</b>

- There were thirteen pay periods as of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. The agency has a significant number of unfilled positions, which accounts for the variances in the 1<sup>st</sup> and 2<sup>nd</sup> quarters.

### Budget Corrective Items

#### Approved

- Resolution No. 0411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Department of Job and Family Services was \$103,294.
- Resolution No. 0468-12 authorized non-general fund supplemental appropriations in Materials & Services for the Summer Youth Employment Program (\$2,856,546), and in Capital Outlays related to relocation costs that were incurred in 2011 but not invoiced until 2012 (\$442,780).

#### Pending

- Due to reductions in federal grants, the agency may experience cash management challenges through September 30 (i.e. the end of federal fiscal year 2012). OMB will work closely with the agency to monitor the agency's revenues and expenditures in order to ensure the agency has sufficient cash flows to operate through the remainder of the year.

#### Not Recommended

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

### Additional Budget Analysis and Budget Recommendations

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