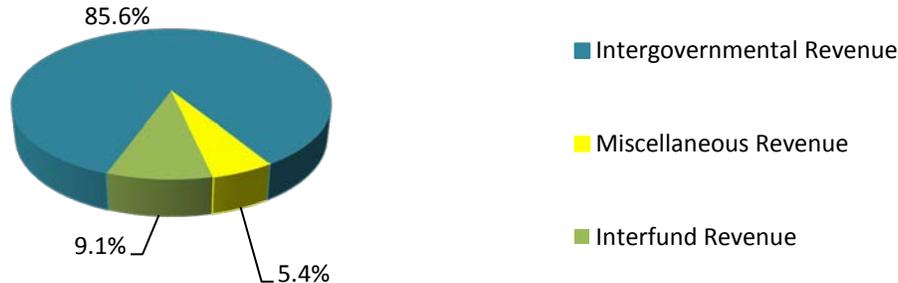


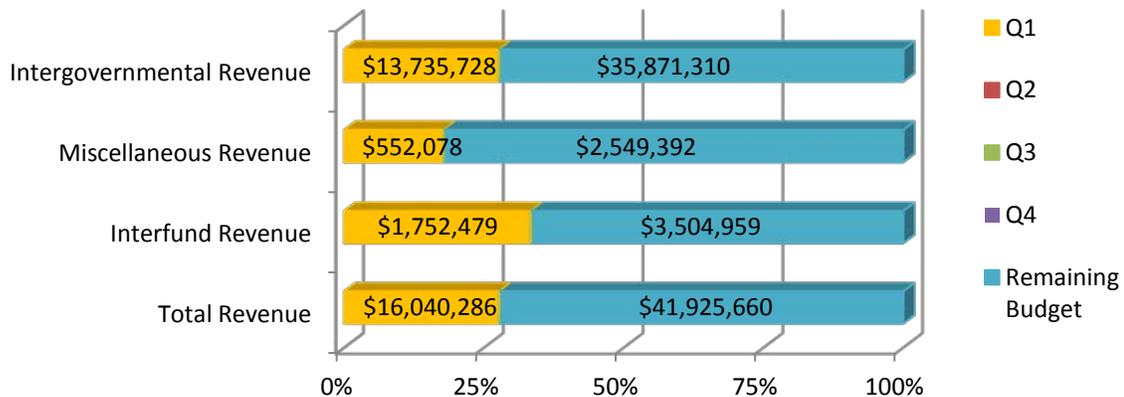
Non-General Fund Analysis

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 revenue from reimbursements and refunds.

Non-General Fund - Revenue

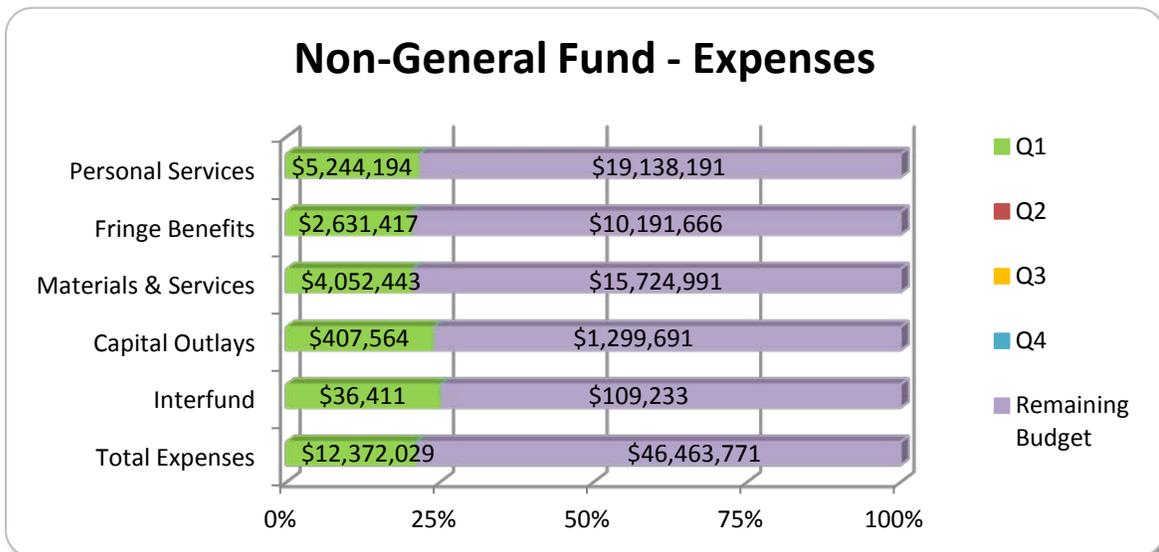
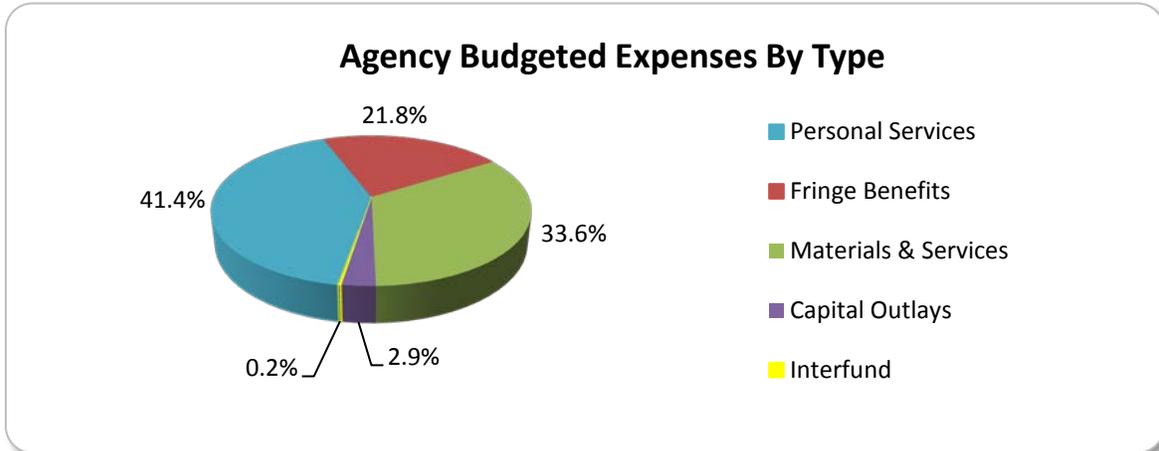


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$15,386,177	\$16,888,449	\$15,785,232	\$15,550,710	\$15,386,177	\$63,610,568
Current Year Actuals	\$16,040,286				\$16,040,286	\$57,965,946

* Current year total represents revised budget.

- First quarter revenue of \$16,040,286 represents 27.7% of the budgeted amount for the year.
- The change in Total Revenue from 2012 to 2013 is due to a reduction in the Temporary Assistance for Needy Families (TANF) program.
- In the 1st quarter, Interfund Revenue was 33.3% 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



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$14,879,253	\$15,406,231	\$16,717,221	\$16,460,461	\$14,879,253	\$63,463,166
Current Year Actuals	\$12,372,029				\$12,372,029	\$58,835,800

* Current year total represents revised budget.

- First quarter expenditures of \$12,372,029 represent 21.0% of the amount budgeted for the year.
- Materials & Services in the 1st quarter were 20.5% of the amount budgeted for the year. Since some contracted services will see larger invoice amounts in the remaining quarters, the agency is expected to meet budget expectations by year-end.
- The Interfund category of expense is related to the repayment of an Interfund loan that was provided by the General Fund for capital expenditures incurred for the move to Northland Village.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$5,626,704	\$5,244,194	93.2%
2nd Quarter	\$6,564,488		
3rd Quarter	\$5,626,704		
4th Quarter	\$6,564,488		
Total	\$24,382,384	\$5,244,194	21.5%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. The agency has a significant number of unfilled positions, which accounts for only 93.2% of the amount budgeted being expended in the 1st quarter.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% 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 in the Public Assistance Fund was \$147,458.

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

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