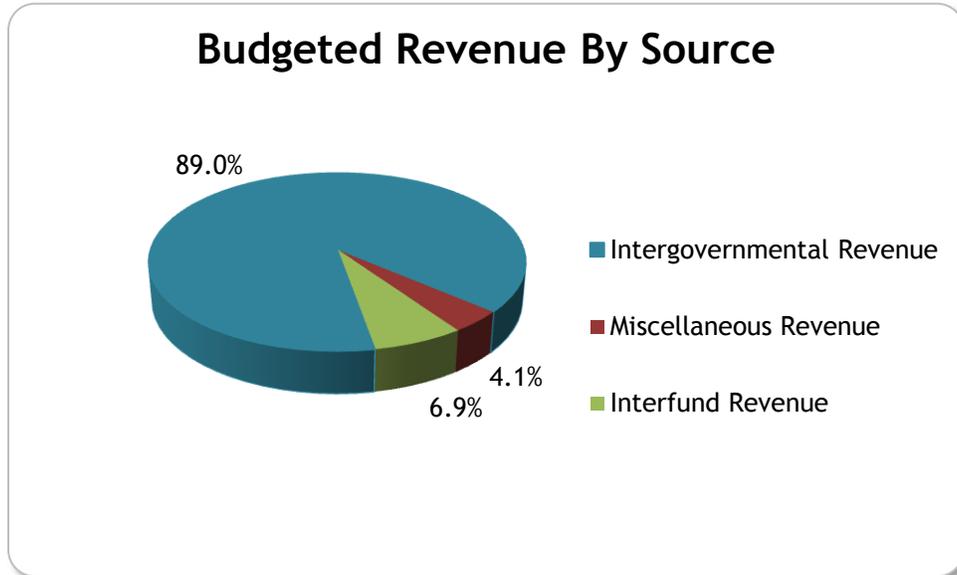
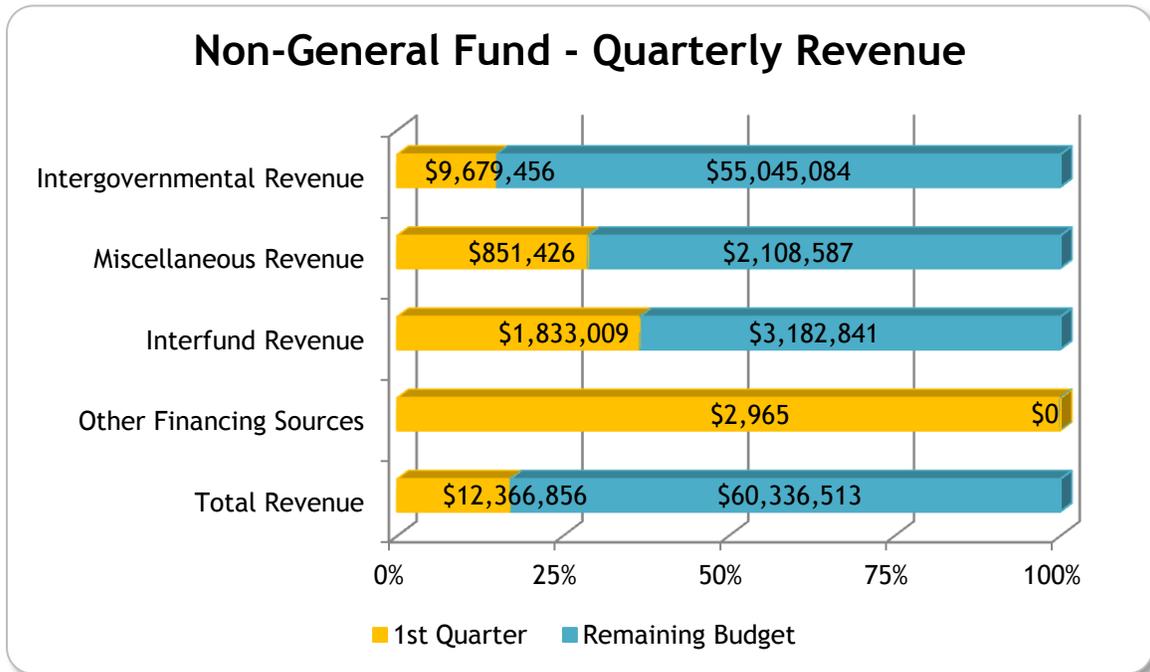


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Job & Family Services is estimated to be **\$72,700,403** for 2014.
- The main sources of non-general fund revenue for Job & Family Services are: Federal Subsidies, County Mandated Share and Reimbursements and Refunds.

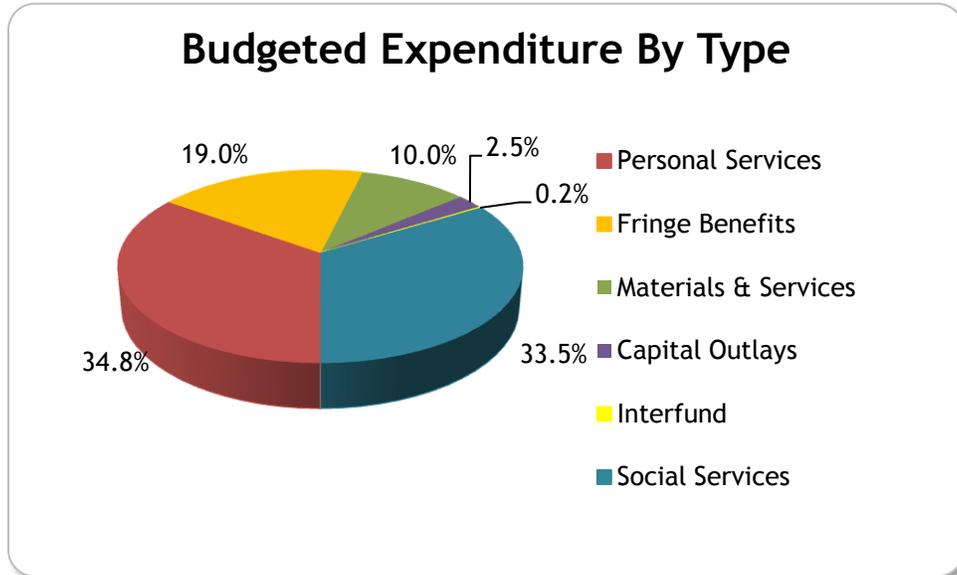


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$16,040,285	\$13,026,404	\$18,467,676	\$15,948,656	\$16,040,285	\$63,483,021
Current Year	\$12,366,855				\$12,366,855	\$72,700,403

*\*Current year total represents revised budget.*

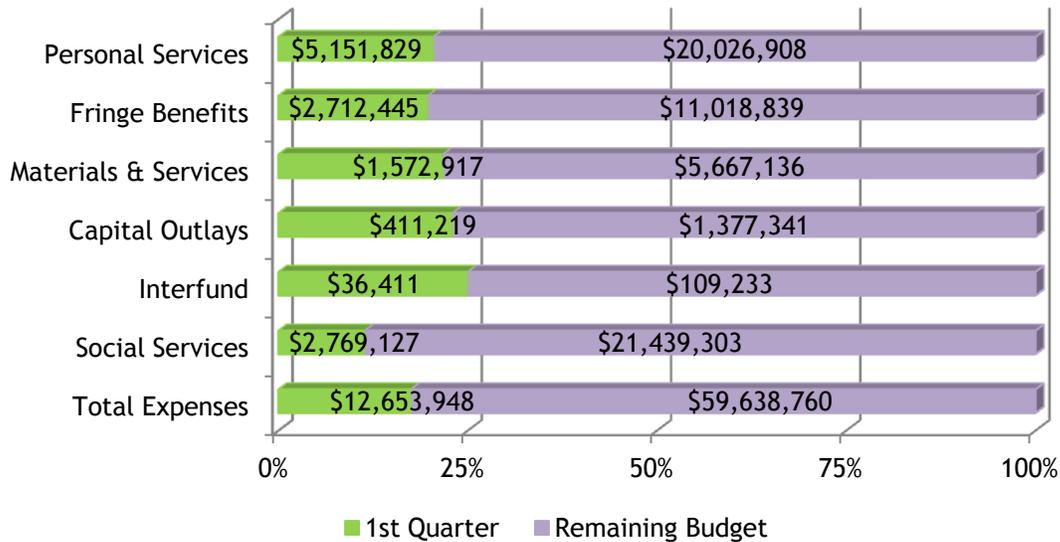
- First quarter revenue of **\$12,366,855** represents **17.0%** of the budgeted amount for the year. YTD revenue of **\$12,366,855** represents **17.0%** of the budgeted amount for the year.
- First quarter Intergovernmental revenue represents 15.0% of the budgeted amount for the year. This is a 29.5% decrease from 2013 due to the timing of the Federal Reimbursement payments.
- First quarter Miscellaneous Revenue represents 28.8% of the budgeted amount for the year. This is a 54.2% increase from 2013. This increase is primarily due the collection of overpayments and lump sum reimbursements for Medicaid which increased by nearly \$380,000 or more than five times the amount received last year.
- First quarter Interfund Revenue represents 36.5% of the budgeted amount for the year. This is a 4.6% increase from 2013 due to the timing of payments for the County’s mandated share.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Job & Family Services are estimated to be **\$72,292,708** for 2014.

### Non-General Fund - Quarterly Expenditures



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$12,372,028	\$14,538,786	\$17,016,426	\$16,517,491	\$12,372,028	\$60,444,731
Current Year	\$12,653,948				\$12,653,948	\$72,292,708

\*Current year total represents revised budget.

- First quarter expenditures of **\$12,653,948** represent **17.5%** of the budgeted amount for the year. YTD expenditures of **\$12,653,948** represent **17.5%** of the budgeted amount for the year.
- First quarter Personal Services and Fringe Benefits expenditures represent 20.5% and 19.8% of the budgeted amounts for the year, respectively. This is a 1.8% decrease in Personal Services compared with last year due to staffing vacancies and a decrease in termination payouts: \$52,139 in 2014 compared with \$174,663 in 2013.
- First quarter Materials and Services expenditures represent 21.7% of the budgeted amount for the year. Compared with 2013 (with the expenditures related to the new Social Service rollup removed), Materials and Services expenditures increased \$421,000 or 36.6% due to temporary staffing expenditures and a contract with the Franklin County Sheriff's Office to provide security at JFS offices.
- Expenditures in the new Social Services rollup in the first quarter were 11.4% of the budgeted amount for the year. When compared with the relevant object codes from 2013, expenditures were down 4.5% due to the timing of invoice payments.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$5,810,478	\$5,151,829	88.7%
2 <sup>nd</sup> Quarter	\$6,778,891		
3 <sup>rd</sup> Quarter	\$5,810,478		
4 <sup>th</sup> Quarter	\$6,778,891		
<b>Total</b>	<b>\$25,178,737</b>	<b>\$5,151,829</b>	<b>20.5%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. There were 126 vacancies within the agency at the end of the 1<sup>st</sup> quarter.

### Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Job & Family Services in the Public Assistance Fund (Fund 2012) was \$196,142.

### Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

### Additional Budget Analysis

- In an amendment to House Bill 483, also known as the Mid Biennium Review, an additional \$10 million would be appropriated in State Fiscal Year 2015 for Adult Protective Services statewide that may result in an increased allocation to Job and Family Services. Job and Family Services contracts with the Office on Aging to provide Adult Protective Services in Franklin County. OMB will monitor the bill's progress and potential impact on Job and Family Services and the Office on Aging.