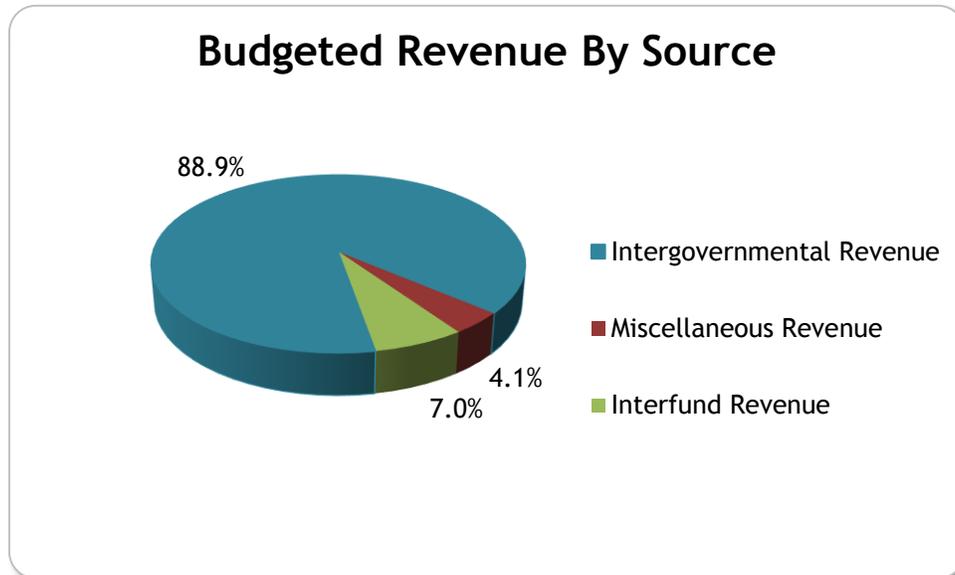
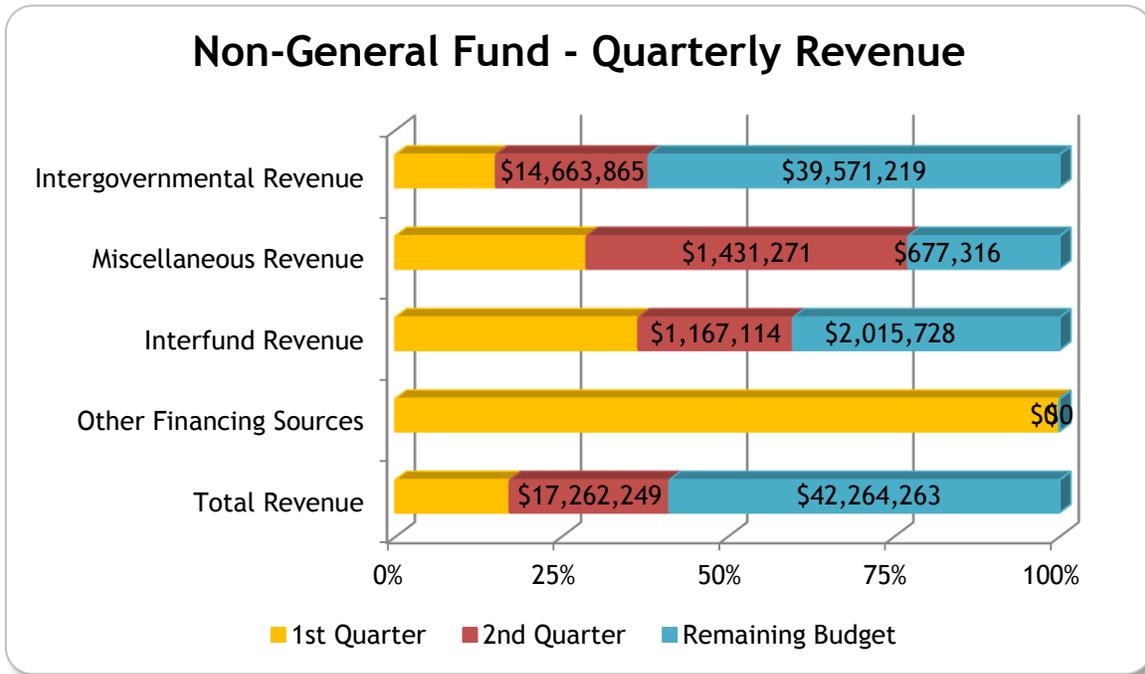


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Job & Family Services is estimated to be **\$71,890,403** for 2014.
- The main sources of non-general fund revenue for Job & Family Services are: Federal Subsidies, County Mandated Share and Reimbursements and Refunds.

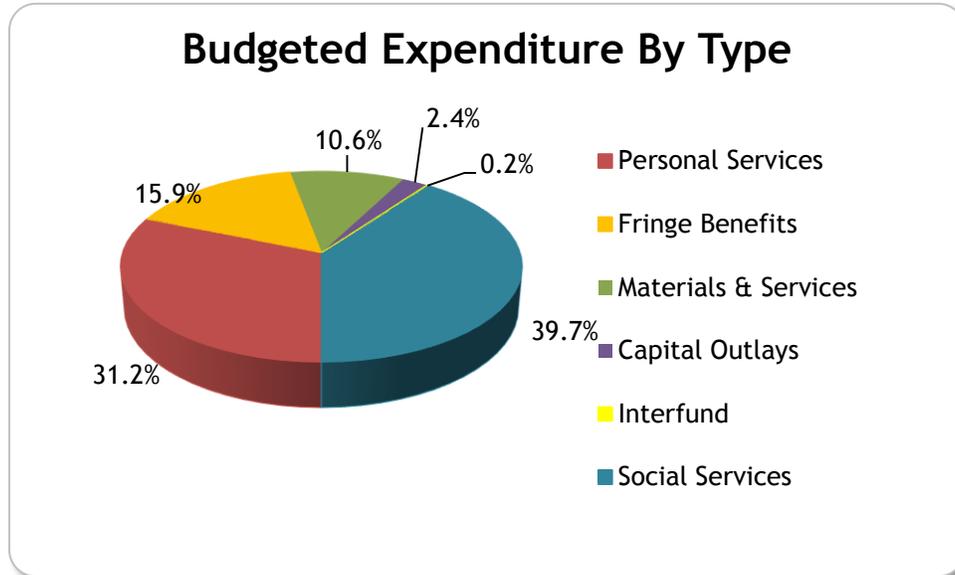


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$16,040,285	\$13,026,404	\$18,467,676	\$15,948,656	\$29,066,689	\$63,483,021
Current Year	\$12,366,855	\$17,262,250			\$29,629,105	\$71,890,403

\*Current year total represents revised budget.

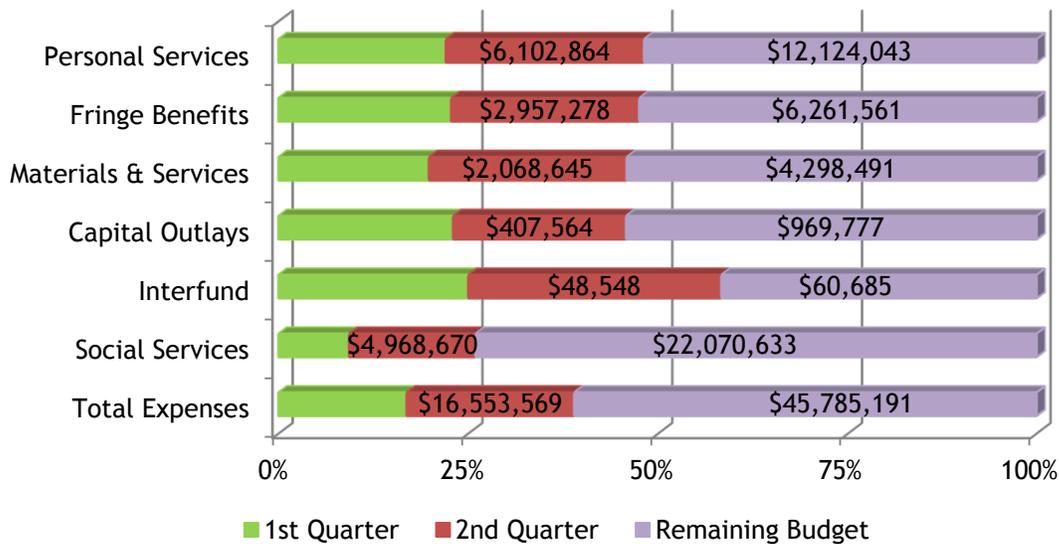
- Second quarter revenue of **\$17,262,250** represents **24.0%** of the budgeted amount for the year. YTD revenue of **\$29,629,105** represents **41.2%** of the budgeted amount for the year.
- Second quarter Intergovernmental Revenue represents 22.9% of the budgeted amount for the year. Year-to-date revenue represents 38.1% of the budgeted amount; this is 2.1% lower than the same period in 2013 due to the timing of reimbursements.
- Second quarter Miscellaneous Revenue represents 48.4% of the budgeted amount for the year; year-to-date revenue represents 77.1% of budget. Year-to-date this is a 95.9% increase when compared with the first half of 2013. This increase is primarily due the collection of overpayments and lump sum reimbursements for Medicaid which increased by over \$1 million or more than eight times the amount received in the same period last year, and is 64.0% more than was collected in all of 2013.
- Second quarter Interfund Revenue represents 23.2% of the budgeted amount for the year while year-to-date Interfund Revenue represents 59.8% of budget.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Job & Family Services are estimated to be **\$74,992,708** 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	\$26,910,814	\$60,444,731
Current Year	\$12,653,948	\$16,553,569			\$29,207,517	\$74,992,708

\*Current year total represents revised budget.

- Second quarter expenditures of **\$16,553,569** represent **22.1%** of the budgeted amount for the year. YTD expenditures of **\$29,207,517** represent **39.0%** of the budgeted amount for the year.
- Expenditures are in excess of Revenues in the 2014 Revised Budget due to a higher than anticipated cash balance of \$4.1 million in 2014. The year-over-year increases between 2013 actuals and 2014 budgeted amounts are associated with anticipated increases in support from Medicaid Enhanced funding and the Ohio Works Incentive Program.
- Second quarter Personal Services and Fringe Benefits expenditures represent 26.1% and 24.8% of the budgeted amounts for the year, respectively. Year-to-date, these expenditures represent 48.1% and 47.5% of budgeted amounts. Termination payouts are down 58.7% year-over-year; payouts in the first half of the year were \$75,983 in 2014 compared with \$184,282 in 2013.

- Second quarter Materials and Services expenditures represent 26.0% of the budgeted amount for the year and year-to-date expenditures in this category represent 45.9% of budget. Compared with 2013 (with the expenditures related to the new Social Service rollup removed), year-to-date Materials and Services expenditures increased \$1.3 million or 55.2% due to temporary staffing expenditures (\$496,435) and a contract with the Franklin County Sheriff's Office to provide security at JFS offices approved by Resolution No. 490-13 starting July 2013.
- Expenditures in the new Social Services rollup in the second quarter were 11.4% of the budgeted amount for the year. When compared with the relevant object codes from 2013, expenditures were up 10.9% 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	\$5,395,093	\$5,151,829	95.5%
2 <sup>nd</sup> Quarter	\$6,294,275	\$6,102,864	97.0%
3 <sup>rd</sup> Quarter	\$5,395,093		
4 <sup>th</sup> Quarter	\$6,294,275		
<b>Total</b>	<b>\$23,378,737</b>	<b>\$11,254,693</b>	<b>48.1%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. There were 102 vacancies within the agency at the end of the 2<sup>nd</sup> quarter, which is a decrease of 24 from the 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.
- Resolution No. 0398-14 authorized a transfer of non-general fund appropriations in the amount of \$3.6 million from Personal Services and Fringe Benefits (available due to staffing vacancies) and supplemental appropriations in the amount of \$2.7 million to support new contracts for programs and services and temporary staffing expenditures.

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

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

### Additional Budget Analysis

- House Bill 483, which was part of the Mid Biennium Review, included an additional \$10 million to be appropriated in State Fiscal Year 2015 for Adult Protective Services statewide. This may result in an increased allocation to Franklin County Department of Job and Family Services, which contracts with the Office on Aging to provide Adult Protective Services. The Ohio Department of Job and Family Services has established a Workgroup to make recommendations no later than September 20, 2014 regarding distribution of these funds. OMB will continue to monitor this process to make budget adjustments where appropriate.