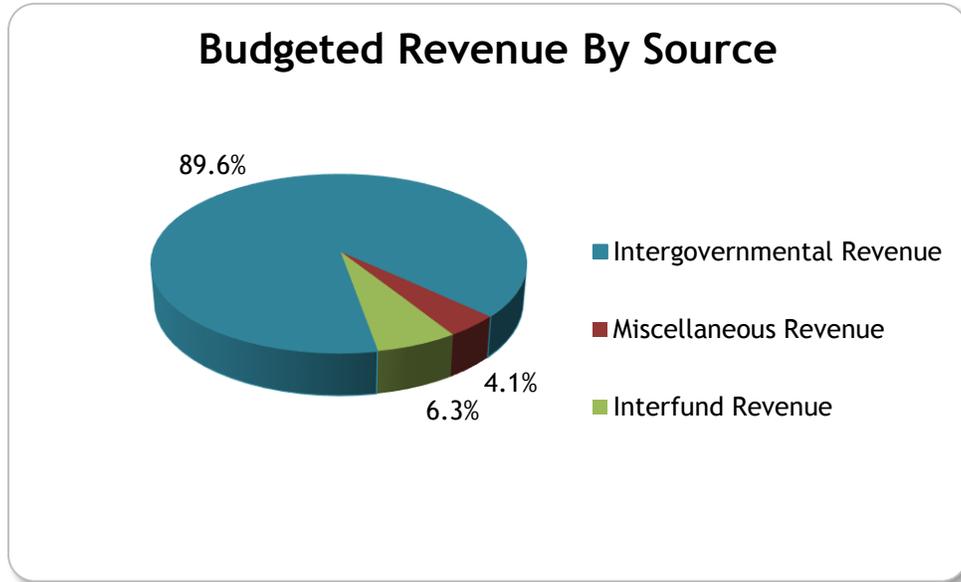
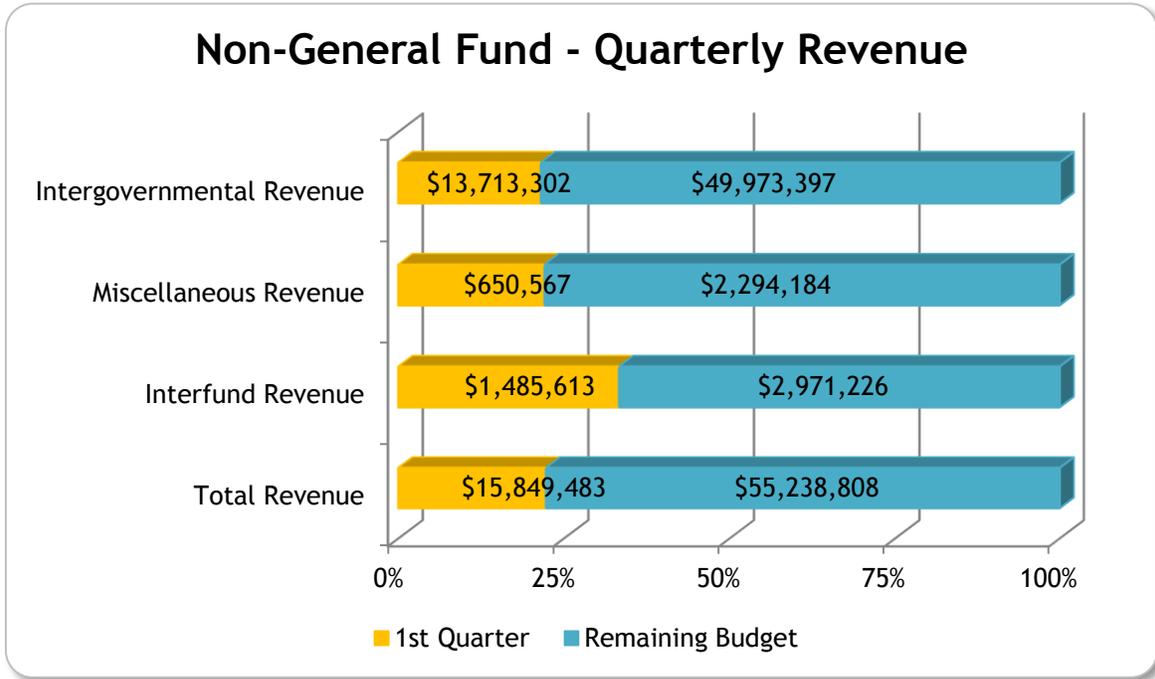


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Job & Family Services is estimated to be **\$71,088,290** for 2015.
- The main sources of non-general fund revenue for Job & Family Services are Federal Subsidies, County Mandated Share and Reimbursements and Refunds.

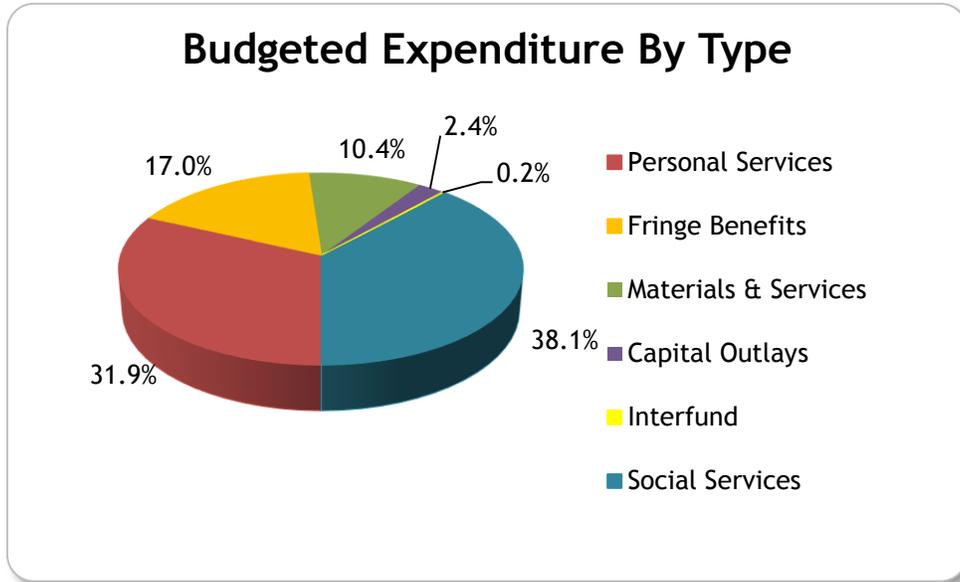


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$12,366,855	\$17,262,250	\$20,283,418	\$18,116,990	\$12,366,855	\$68,029,513
Current Year	\$15,849,482				\$15,849,482	\$71,088,290

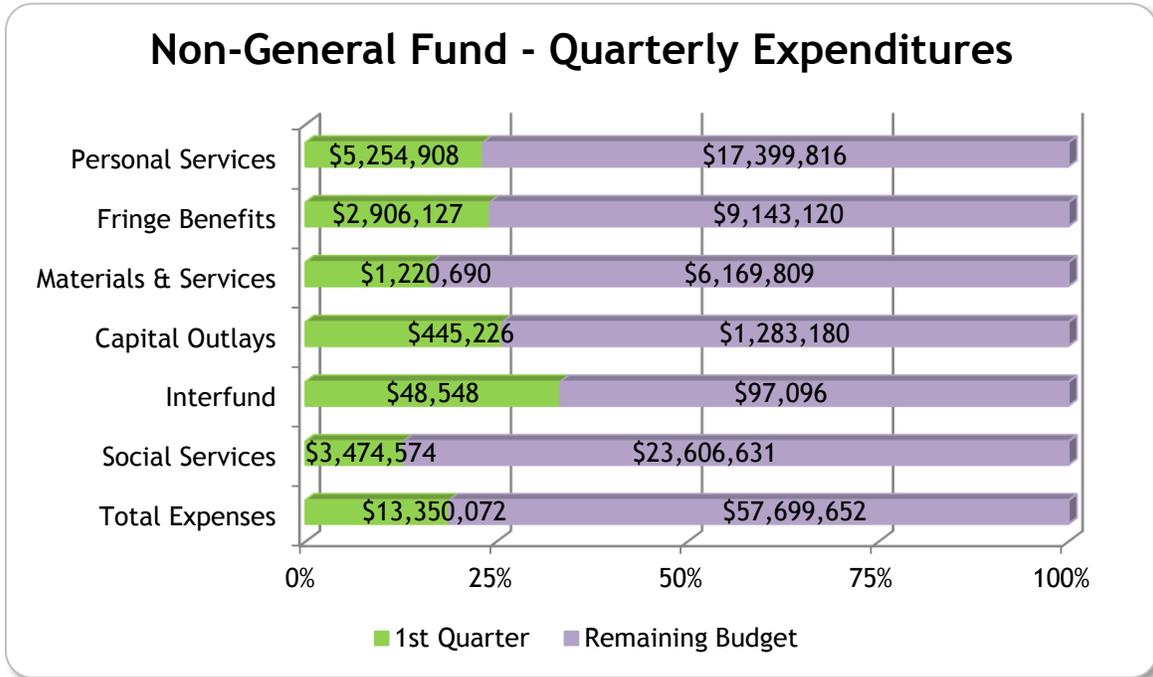
*\*Current year total represents revised budget.*

- First quarter revenue of **\$15,849,482** represents **22.3%** of the budgeted amount for the year.
- First quarter Intergovernmental revenue represents 21.5% of the budgeted amount for the year due to the timing of Federal Reimbursement payments.
- First quarter Miscellaneous Revenue represents 22.1% of the budgeted amount for the year and is related to the collection of overpayments and lump sum reimbursements for Medicaid.
- First quarter Interfund Revenue represents 33.3% of the budgeted amount for the year. This is 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 **\$71,049,724** for 2015.



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	\$12,653,948	\$16,553,569	\$20,242,566	\$18,351,325	\$12,653,948	\$67,801,408
Current Year	\$13,350,072				\$13,350,072	\$71,049,724

\*Current year total represents revised budget.

- First quarter expenditures of **\$13,350,072** represent **18.8%** of the budgeted amount for the year.
- First quarter Personal Services and Fringe Benefits expenditures represent 23.2% and 24.1% of the budgeted amounts for the year, respectively. The bargaining unit agreement was not approved until December 2014, therefore the 2014 and 2015 wage increases were not included in the 2015 Approved Budget. OMB will monitor these expenditures during the remainder of the year to determine if supplemental appropriations will be necessary.
- First quarter Materials and Services expenditures represent 16.5% of the budgeted amount for the year. This is mostly related to the timing of payments to the Franklin County Sheriff's Office for the provision of security at JFS offices, which are pending approval of the Memorandum of Understanding.
- Expenditures in Social Services during the 1<sup>st</sup> quarter were 12.8% of the budgeted amount for the year 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	\$5,228,013	\$5,254,907	100.5%
2 <sup>nd</sup> Quarter	\$6,099,349		
3 <sup>rd</sup> Quarter	\$5,228,013		
4 <sup>th</sup> Quarter	\$6,099,349		
<b>Total</b>	<b>\$22,654,724</b>	<b>\$5,254,907</b>	<b>23.2%</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. Job & Family Services was slightly ahead of the budgeted amount at 23.2%. Due to the timing of the bargaining agreement approval in December 2014, the 2014 and 2015 wage increases were not included in the 2015 Approved Budget. OMB will monitor these expenditures during the remainder of the year to determine if supplemental appropriations will be necessary.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized non-general fund supplemental appropriations in the amount of \$993,825 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 \$192,000.
- Resolution No. 0268-15 authorized a transfer of non-general fund appropriations in the amount of \$56,151 for capital purchases.

Non-General Fund - Budget Corrective Items - Pending

- OMB will continue to work with Job & Family Services during the 2<sup>nd</sup> quarter to determine if additional General Fund dollars beyond the mandated share and cost allocation plan waiver are needed. During the 2015 budget process, Job & Family Services requested \$1.1 million in additional subsidy. However, the actual amount will be impacted by the policy decisions within the upcoming state budget, the possible extension of administrative support for the extension of Medicaid, as well as staffing levels and other operational needs within the agency.