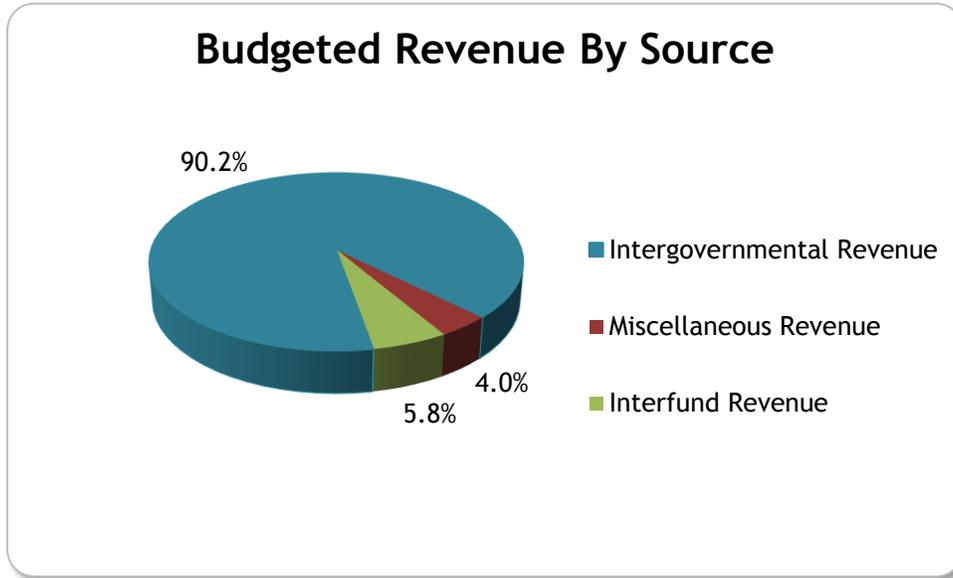
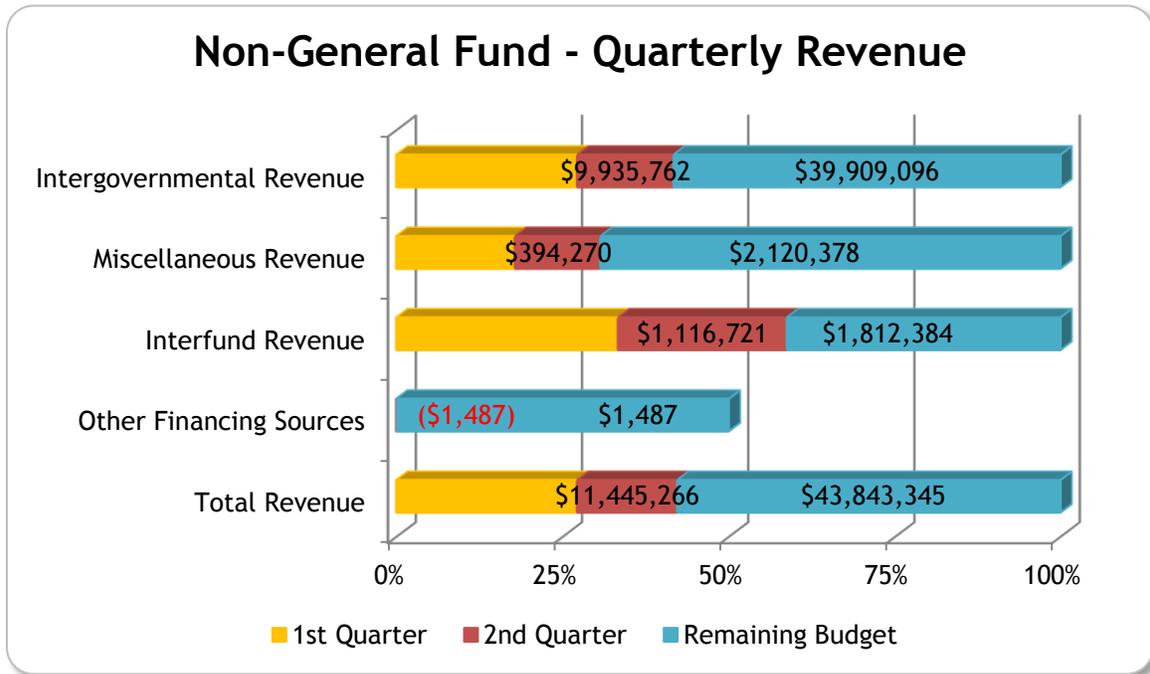


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Job & Family Services is estimated to be **\$75,918,377** for 2016.
- The main sources of non-general fund revenue for Job & Family Services are federal subsidies, the County’s mandated share paid by the General Fund, and reimbursements and refunds.

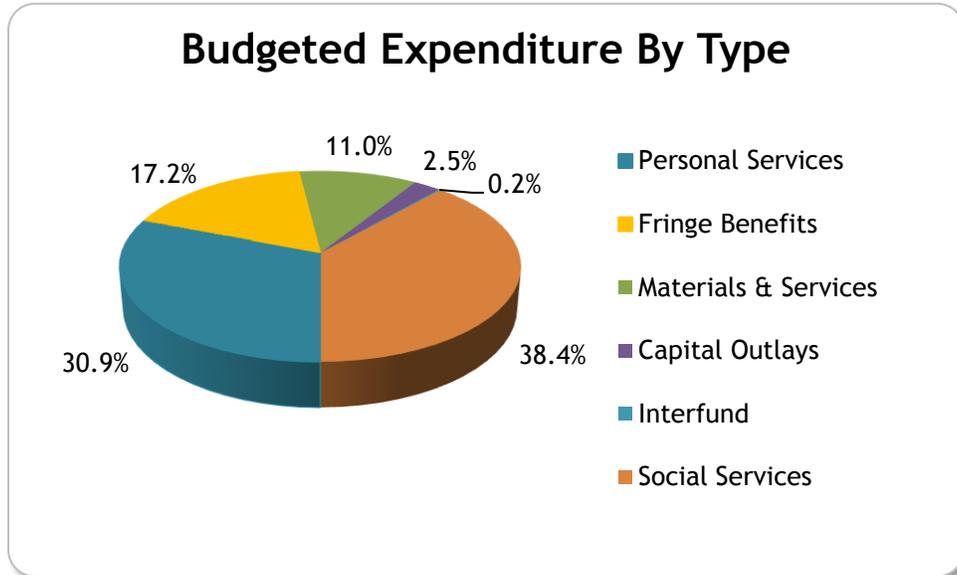


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$15,849,483	\$15,718,695	\$26,481,983	\$17,510,146	\$31,568,178	\$75,560,307
Current Year	\$20,629,766	\$11,445,266			\$32,075,032	\$75,918,377

**Current year total represents revised budget.*

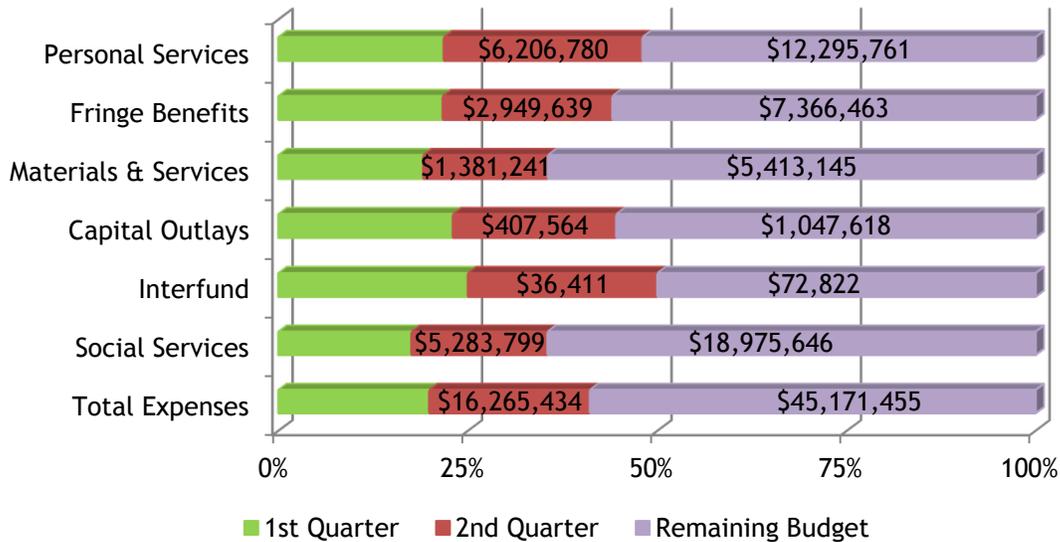
- Second quarter revenue of **\$11,445,266** represents **15.1%** of the budgeted amount for the year. YTD revenue of **\$32,075,032** represents **42.3%** of the budgeted amount for the year.
- Through the 2nd quarter, Intergovernmental Revenue represents 41.7% of the budgeted amount due to the timing of federal reimbursement payments.
- Miscellaneous Revenue represents 30.7% of the budgeted amount for the year and is related to the collection of overpayments and lump sum reimbursements.
- Interfund Revenue represents 58.7% of the budgeted amount for the year. This is due to the timing of payments for the County's mandated share.
- Other Financing Sources includes a reimbursement during the 2nd quarter, which results in the negative amount for the quarter.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Job & Family Services are estimated to be **\$76,698,136** for 2016.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$13,350,072	\$18,684,241	\$21,016,296	\$18,597,519	\$32,034,313	\$71,648,128
Current Year	\$15,261,247	\$16,265,434			\$31,526,681	\$76,698,136

*Current year total represents revised budget.

- Second quarter expenditures of **\$16,265,434** represent **21.2%** of the budgeted amount for the year. YTD expenditures of **\$31,526,681** represent **41.1%** of the budgeted amount for the year.
- Materials & Services expenditures were a total of \$2,986,775 through the 2nd quarter, which represents 35.6% of the budgeted amount. Of the amount expended, \$1,271,116 or 42.6% was for temporary staffing, \$770,000 or 25.8% was for rent, and \$470,473 or 15.8% supported security services from the Franklin County Sheriff's Office.
- Expenditures in Social Services through the 2nd quarter were 35.5% of the budgeted amount for the year due to the timing of invoice payments. Of the amount expended during, \$3,017,123 or 28.9% was for the TANF Training Program; \$1,304,600 or 12.5% for the TANF Summer Youth Program; \$1,166,667 or 11.2% for the Work Experience Program; and \$836,534 or 8.0% for Medicaid Transportation.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$5,461,693	\$5,164,797	94.6%
2 nd Quarter	\$6,371,976	\$6,206,780	97.4%
3 rd Quarter	\$6,371,976		
4 th Quarter	\$5,461,693		
Total	\$23,667,338	\$11,371,577	48.0%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st or 2nd quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 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 \$195,061.
- Resolution No. 0435-16 authorized non-general fund supplemental appropriations in the amount of \$175,543 to various Board of Commissioner agencies for the implementation of a classification and compensation study for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Job and Family Services in the Public Assistance Fund (Fund 2012) was \$95,934.

Non-General Fund - Budget Corrective Items - Pending

- OMB will continue to work with Job & Family Services to determine if additional General Fund dollars beyond the mandated share and cost allocation plan waiver are needed. During the 2016 budget process, Job & Family Services requested \$1.9 million in additional subsidy. A similar request for subsidy was made during the 2015 budget process, however the funds were not necessary to maintain staffing levels due to the realization of other funds and higher than anticipated vacancies. Therefore, the request for General Fund subsidy will be reviewed periodically throughout 2016 to determine if it is necessary to address staffing levels and other operational needs within the agency.