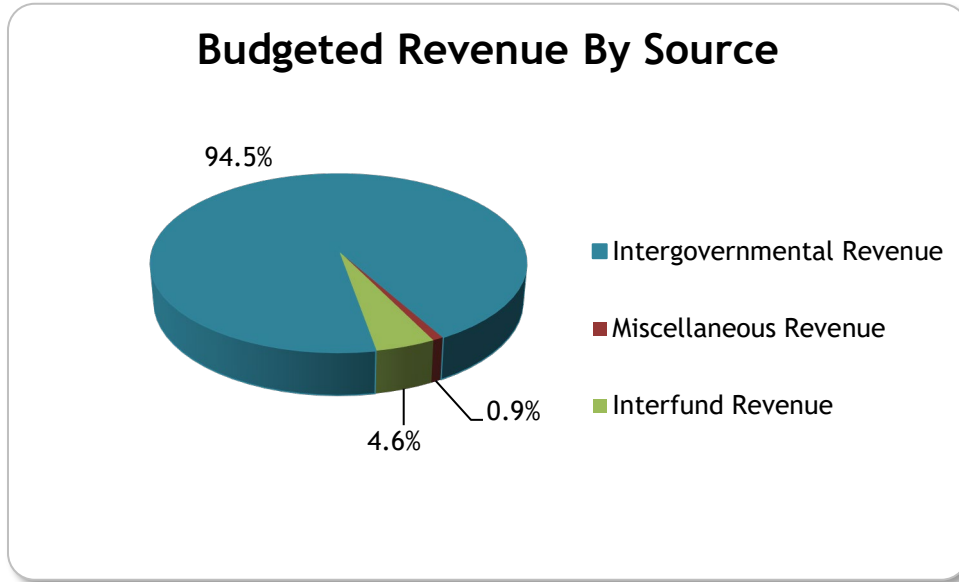
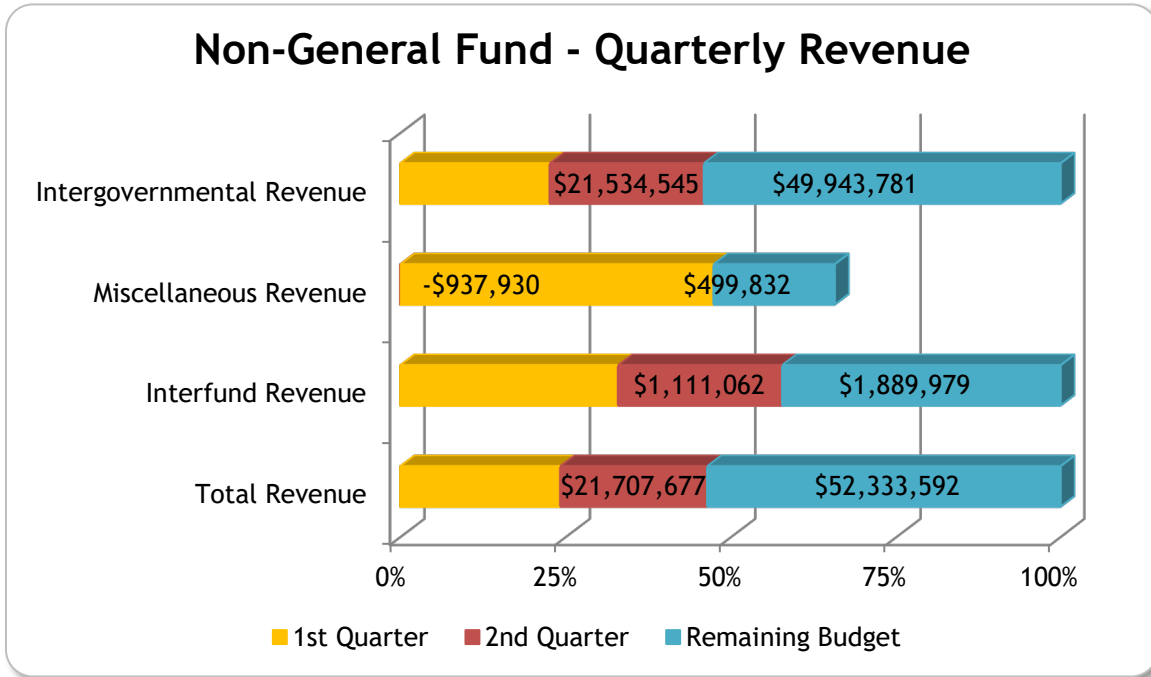


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Job & Family Services is estimated to be **\$97,669,734** for 2020.
- 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.

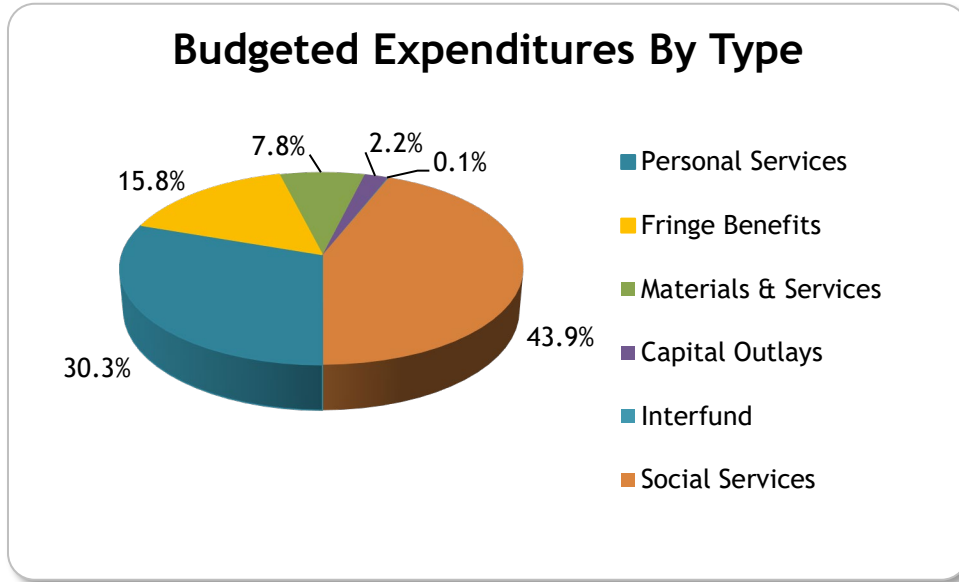


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$20,115,099	\$24,741,288	\$19,963,888	\$23,929,019	\$44,856,387	\$88,749,294
Current Year	\$23,628,466	\$21,707,677			\$45,336,142	\$97,669,734

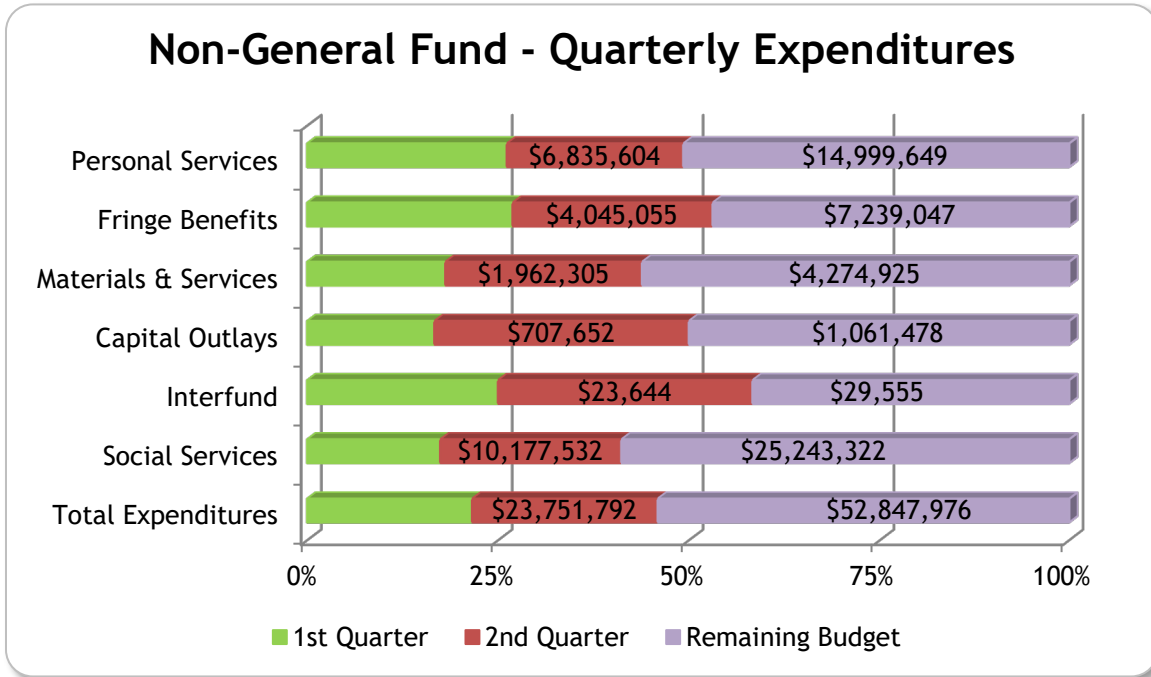
*Current year total represents revised budget.

- Second quarter revenue of **\$21,707,677** represents **22.2%** of the budgeted amount for the year. YTD revenue of **\$45,336,142** represents **46.4%** of the budgeted amount for the year.
- Intergovernmental Revenue through the end of the 2nd quarter represents 45.9% of the budgeted amount for the year due to the timing of federal reimbursement payments.
- Miscellaneous Revenue represents 41.6% of the budgeted amount for the year and is related to the collection of overpayments and lump sum reimbursements. During the 2nd quarter, the Ohio Quality Infrastructure Grant in the amount of \$1,199,525 that is designated for assisting childcare centers become star rated for the Step Up to Quality Initiative was reclassified from Miscellaneous Revenue to Interfund Revenue, resulting in the negative amount.
- Interfund Revenue through the end of the 2nd quarter represents 57.8% of the budgeted amount for the year. This is primarily 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 **\$97,717,412** for 2020.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$20,213,410	\$23,164,522	\$24,030,741	\$22,303,099	\$43,377,932	\$89,711,772
Current Year	\$21,117,645	\$23,751,792			\$44,869,436	\$97,717,412

*Current year total represents revised budget.

- Second quarter expenditures of **\$23,751,792** represent **24.3%** of the budgeted amount for the year. YTD expenditures of **\$44,869,436** represent **45.9%** of the budgeted amount for the year.
- Materials & Services expenditures were a total of \$3,340,947 through the end of the 2nd quarter, which represents 43.9% of the budgeted amount for the year. The amount is lower than anticipated due to the timing of the payment for security services to the Franklin County Sheriff's Office.
- Expenditures in Social Services through the end of the 2nd quarter were 41.2% of the budgeted amount of the year due to the timing of invoice payments. Of the amount expended through the end of the 2nd quarter, \$5,763,014 or 32.6% was for TANF Training Program, \$1,726,818 or 9.8% was for TANF Comprehensive Case Management and Employment Program, \$1,500,500 or 8.5% was for TANF Disaster Related Emergency Assistance, \$1,295,728 or 7.3% was for Medicaid Transportation, and \$935,529 or 5.3% was for TANF PRC Housing.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$7,665,950	\$7,733,412	100.9%
2 nd Quarter	\$6,570,814	\$6,835,604	104.0%
3 rd Quarter	\$7,665,950		
4 th Quarter	\$7,665,950		
Total	\$29,568,664	\$14,569,016	49.3%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 48.1% of the budgeted amount. The variance in Personal Services year-to-date is due to overtime wages to reduce the Medicaid application backlog.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized non-general fund supplemental appropriations in the amount of \$4,556,197 to various County offices to provide salary and wage increases 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 \$419,030.
- Resolution No. 0363-20 authorized supplemental appropriations in the amount of \$3,895,960 within the Public Assistance Fund (Fund 2012) to award social services contracts for Federal Fiscal Years 2020 and 2021 (\$2,400,000) and a state approved Medicaid project that requires staff overtime within Personal Services (\$1,285,740), and Fringe Benefits (\$210,220).
- Resolution No. 0388-20 authorized a supplemental appropriation in the amount of \$1,500,000 within Social Services in the Public Assistance Fund (Fund 2012) for the enhanced Prevention, Retention, & Contingency (PRC) program to address the public health emergency. This amount will be supported from a distribution from the Coronavirus Relief Fund that was authorized by the CARES Act.

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 2020 budget process, Job & Family Services requested \$2.6 million in additional subsidy. A request of \$2.5 million was made during the 2019 budget process; however, no additional amount was needed.
- A resolution will be approved during the 3rd quarter (Resolution No. 0496-20 on July 28) authorizing supplemental appropriations in the amount of \$650,000 within the Public Assistance Fund (Fund 2012) for an extension of the server migration project and other operating expenses.