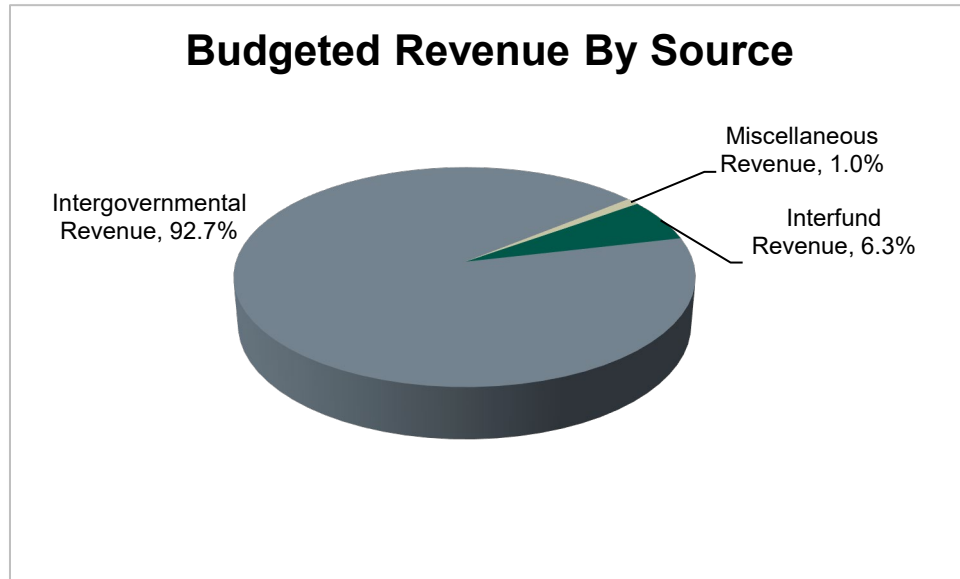
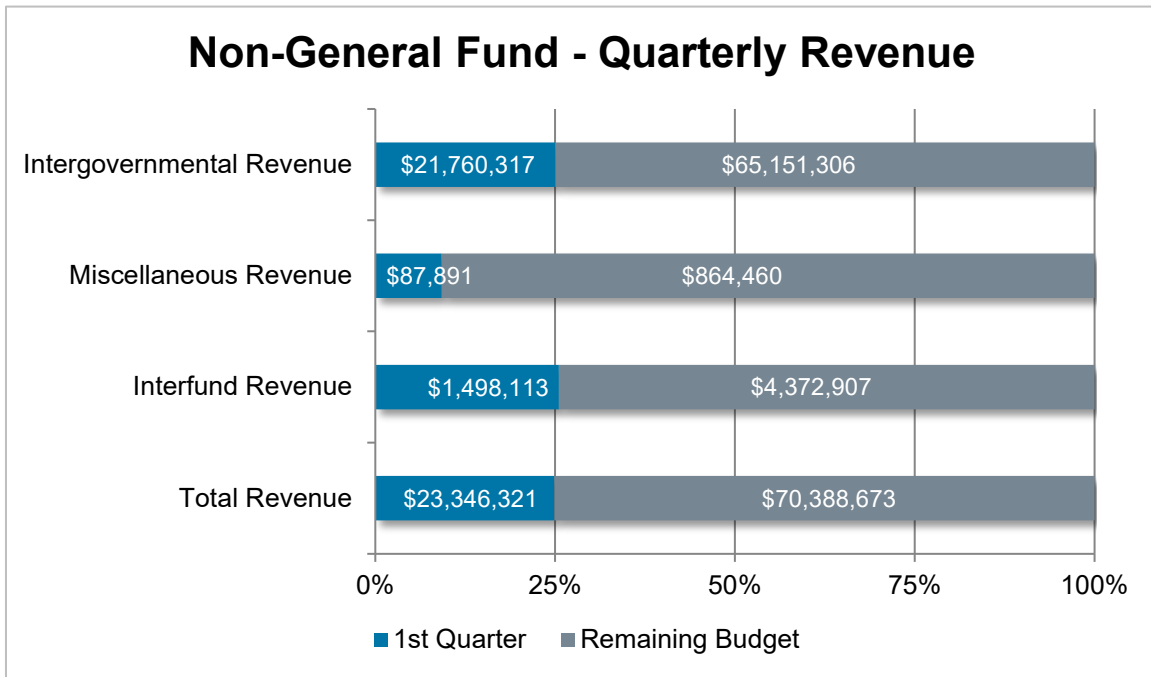


Non-General Fund – Revenue Analysis



- The non-general fund revenue for Job and Family Services is estimated to be **\$93,734,994** for 2021.
- The main sources of non-general fund revenue for Job and Family Services are federal subsidies, the County’s mandated share paid by the General Fund, and reimbursements and refunds.

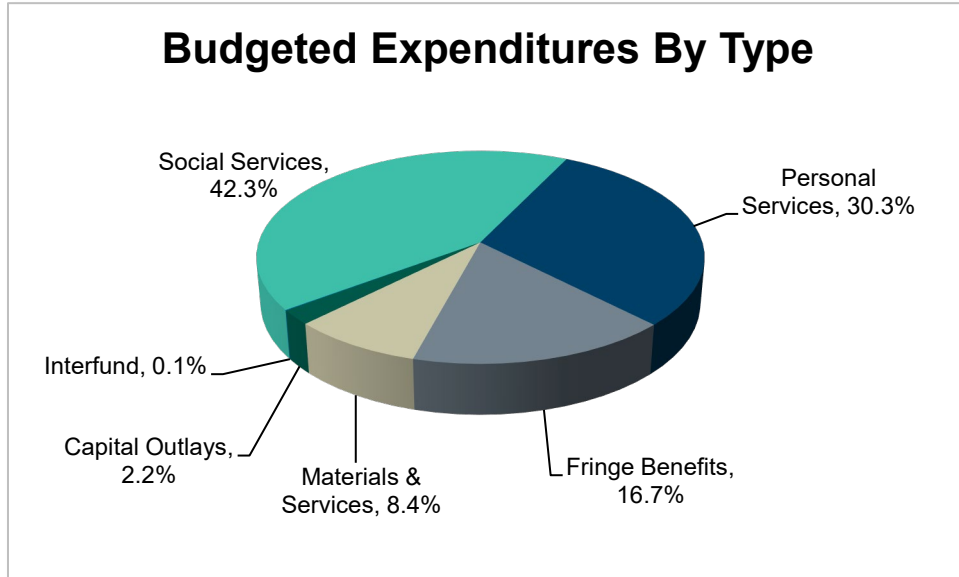


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$23,628,466	\$21,707,677	\$20,292,360	\$35,874,332	\$23,628,466	\$101,502,835
Current Year	\$23,346,321				\$23,346,321	\$93,734,994

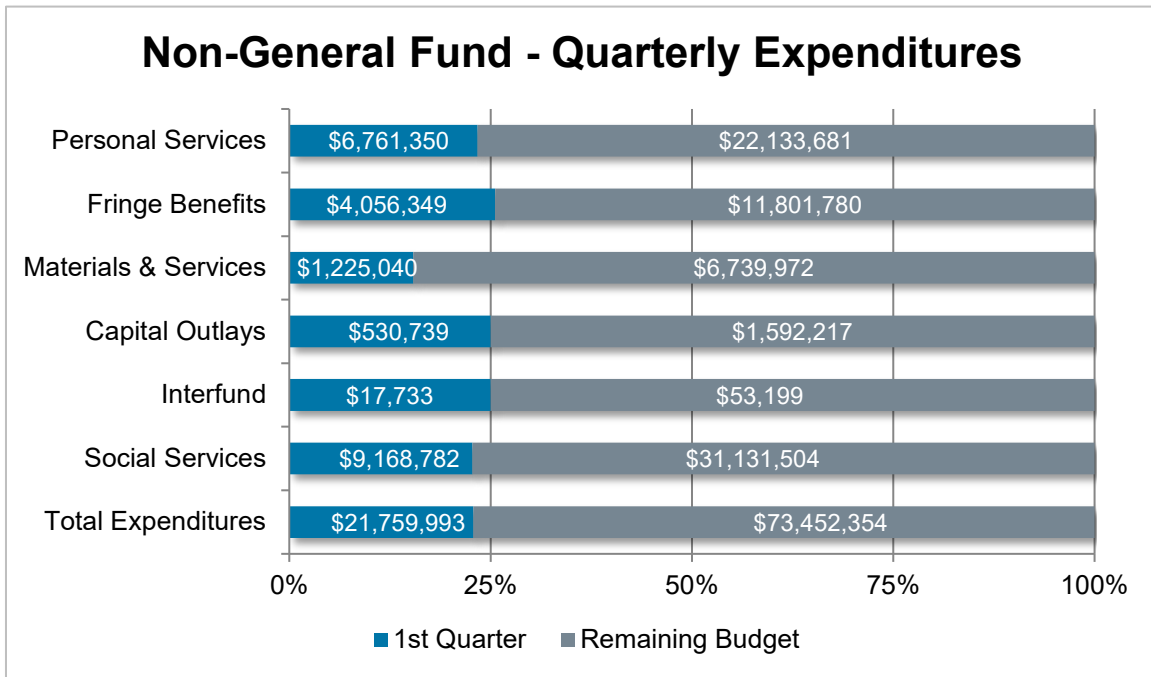
*\*Current year total represents revised budget.*

- First quarter revenue of **\$23,346,321** represents **24.9%** of the budgeted amount for the year.
- Intergovernmental Revenue is on target with 25.0% of the budgeted amount for the year received in the 1<sup>st</sup> quarter.
- Miscellaneous Revenue represents 9.2% of the budgeted amount for the year and is related to the collection of overpayments and lump sum reimbursements. The remaining budgeted revenues are expected to be received later in the year and are expected to align with budget by year end.
- Interfund Revenue represents 25.5% of the budgeted amount for the year and is related to payments for the County's mandated share.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Job and Family Services are estimated to be **\$95,212,346** for 2021.



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	\$21,117,645	\$23,751,792	\$21,972,810	\$32,651,134	\$21,117,645	\$99,493,381
Current Year	\$21,759,993				\$21,759,993	\$95,212,346

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$21,759,993** represent **22.9%** of the budgeted amount for the year.
- Materials & Services expenditures were a total of \$1,225,040 through the 1<sup>st</sup> quarter which represents 15.4% of the budgeted amount. 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 during the 1<sup>st</sup> quarter were 22.8% of the budgeted amount for the year due to the timing of invoice payments. Of the amount expended during the 1<sup>st</sup> quarter, \$3,462,026 or 37.8% was for TANF Training Program, \$1,148,822 or 12.5% was for TANF Comprehensive Case Management and Employment Program, \$833,867 or 9.1% was for Medicaid Transportation, \$758,103 or 8.3% was for Prevention, Retention, and Contingency Plus Rental Assistance Program, and \$496,430 or 5.4% was related to the Work Experience Program.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$6,668,084	\$6,761,350	101.4%
2 <sup>nd</sup> Quarter	\$6,668,084		
3 <sup>rd</sup> Quarter	\$7,779,431		
4 <sup>th</sup> Quarter	\$7,779,431		
<b>Total</b>	<b>\$28,895,031</b>	<b>\$6,761,350</b>	<b>23.4%</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. The variance in Personal Services is primarily due to overtime wages to reduce the Medicaid application backlog.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$239,829	Supplemental	Non-Bargaining Increase
0023-21	\$1,100,286	Supplemental	CARES Act Funding for the PRC Plus Program

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 2021 budget process, Job & Family Services requested \$4,000,000 in additional subsidy. A request of \$2,600,000 was made during the 2020 budget process; however, the actual amount needed was \$1,498,700.