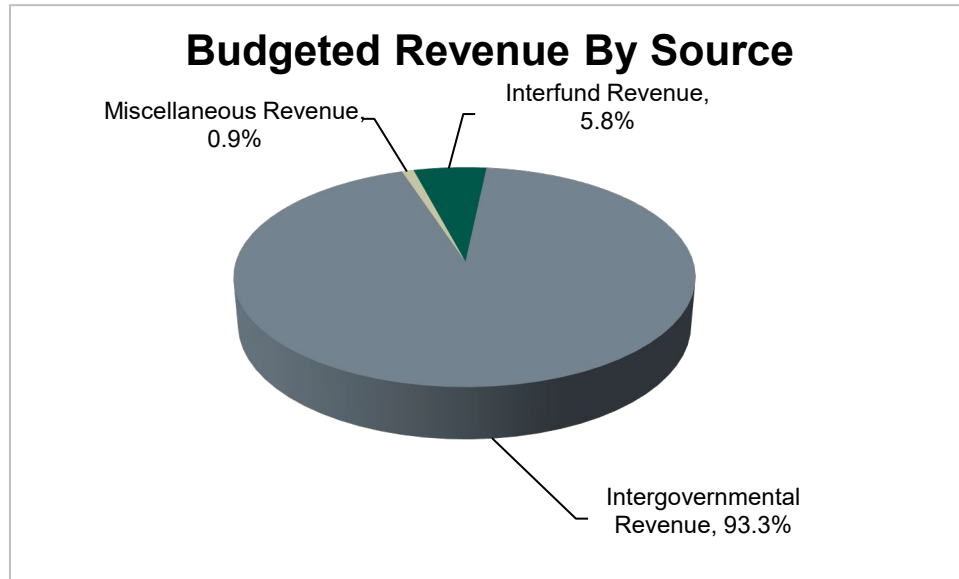
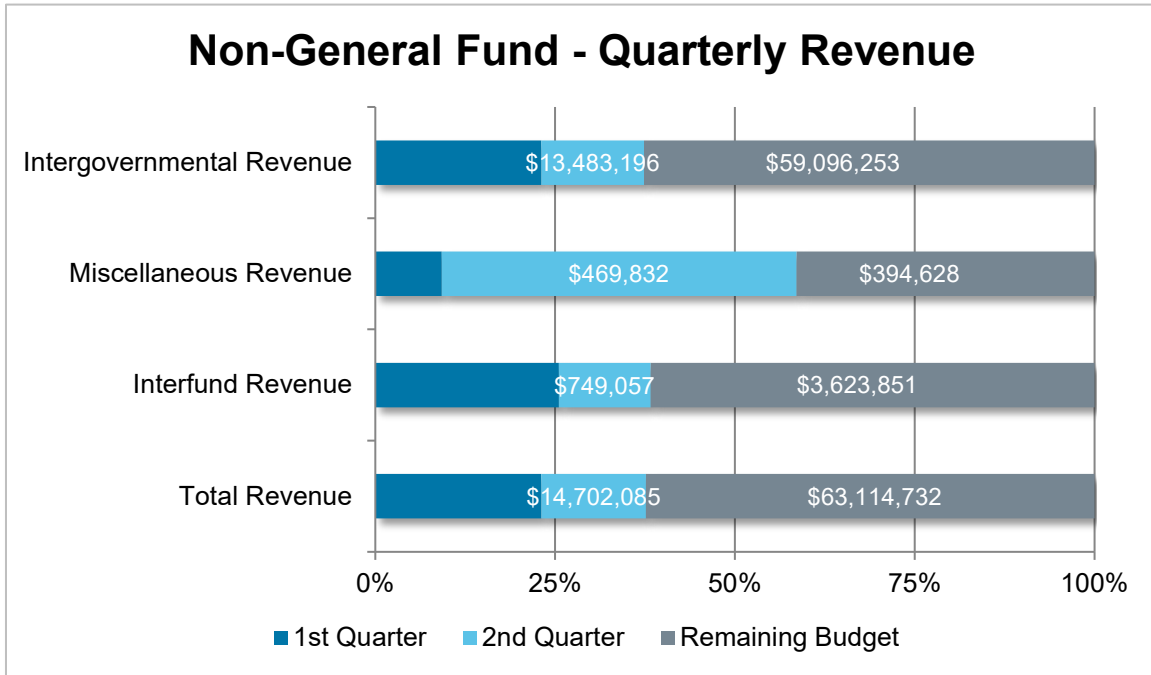


Non-General Fund – Revenue Analysis



- The non-general fund revenue for Job and Family Services is estimated to be **\$101,163,137** 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.

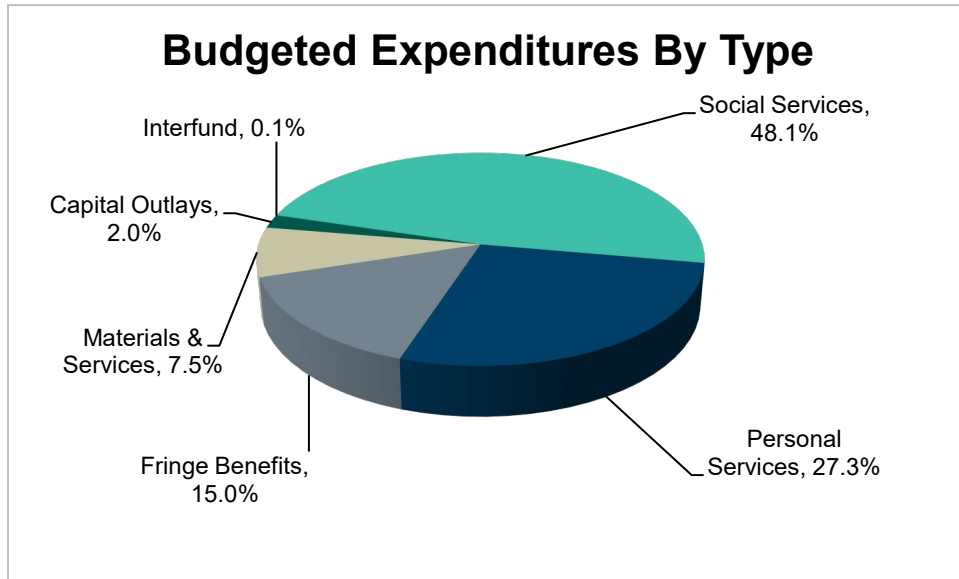


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$23,628,466	\$21,707,677	\$20,292,360	\$35,874,332	\$45,336,143	\$101,502,835
Current Year	\$23,346,321	\$14,702,085			\$38,048,405	\$101,163,137

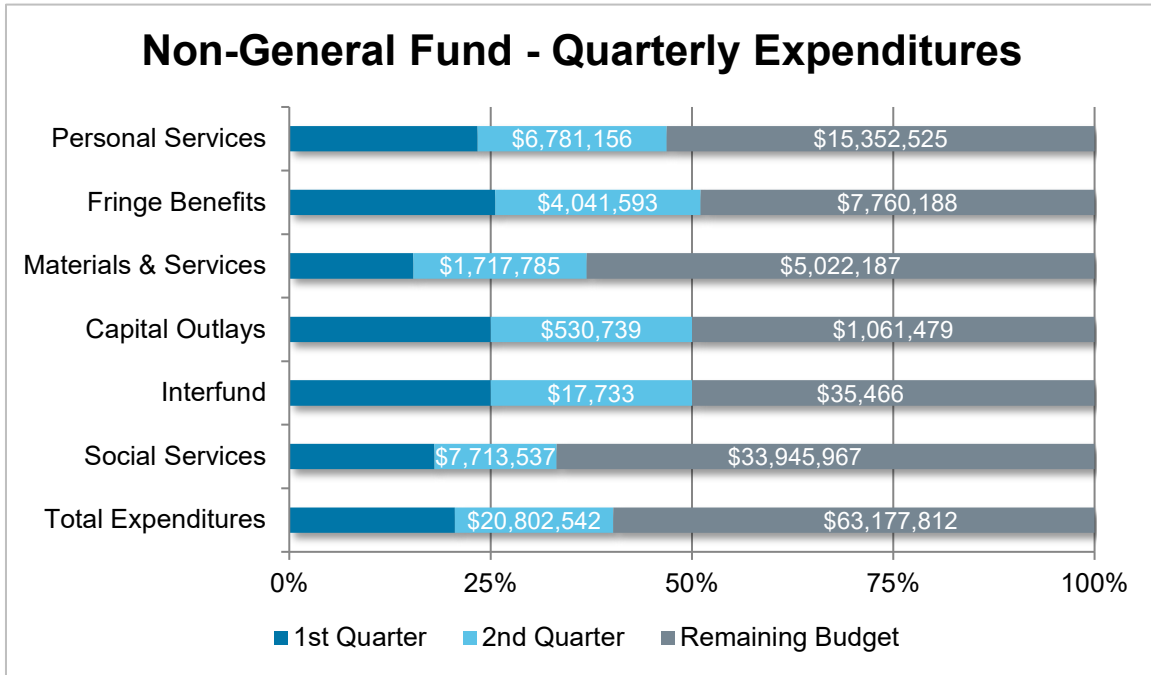
*\*Current year total represents revised budget.*

- Second quarter revenue of **\$14,702,085** represents **14.5%** of the budgeted amount for the year.
- Intergovernmental Revenue through the end of the 2<sup>nd</sup> quarter represents 37.4% of the budgeted amount for the year due to the timing of federal reimbursement payments.
- Year-to-date, Miscellaneous Revenue represents 58.6% of the budgeted amount for the year and is related to the collection of overpayments and lump sum reimbursements.
- Interfund Revenue through the end of the 2<sup>nd</sup> quarter represents 38.3% 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 **\$105,740,346** 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	\$44,869,437	\$99,493,381
Current Year	\$21,759,993	\$20,802,542			\$42,562,535	\$105,740,346

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$20,802,542** represent **19.7%** of the budgeted amount for the year. YTD expenditures of **\$42,562,535** represent **40.3%** of the budgeted amount for the year.
- Materials & Services expenditures were a total of \$2,944,722 through the end of the 2<sup>nd</sup> quarter which represents 37.0% of the budgeted amount. The amount is lower than anticipated primarily due a reduction in temporary staffing costs as a result of the COVID 19 pandemic.
- Expenditures in Social Services during the 2<sup>nd</sup> quarter were 15.2% of the budgeted amount for the year due to the timing of invoice payments. Of the amount expended during the 2<sup>nd</sup> quarter, \$3,454,683 or 44.8% was for the TANF Training Program, \$834,642 or 10.8% was for Comprehensive Case Management and Employment Program (CCMEP) Education and Employment Services, \$545,216 or 7.1% was for Medicaid Transportation, \$369,537 or 4.8% was for Adult Protective Services, and \$329,726 or 4.3% was related to the CCMEP Work Subsidy 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	\$6,781,156	101.7%
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>\$13,542,506</b>	<b>46.9%</b>

- There were twelve pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 46.2% 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
0399-21	\$10,528,000	Supplemental	Social Services Contract Appropriations

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.