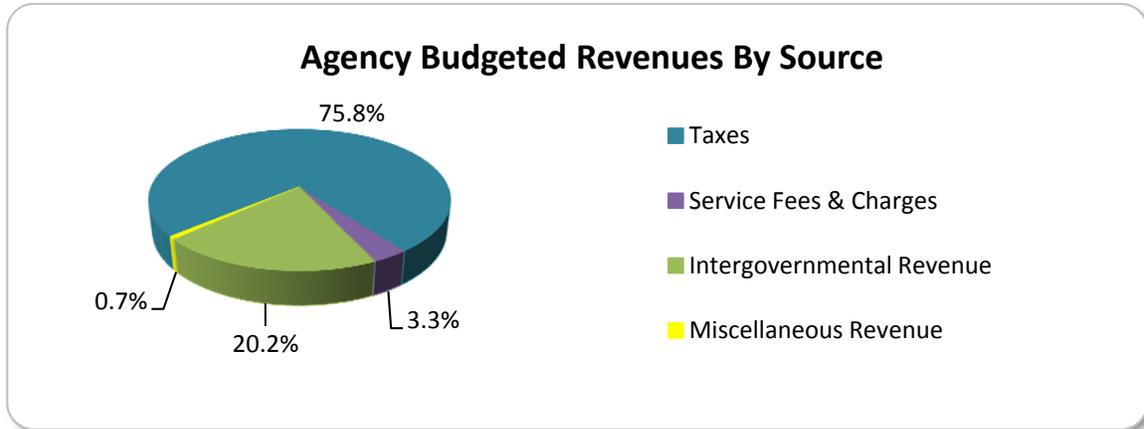
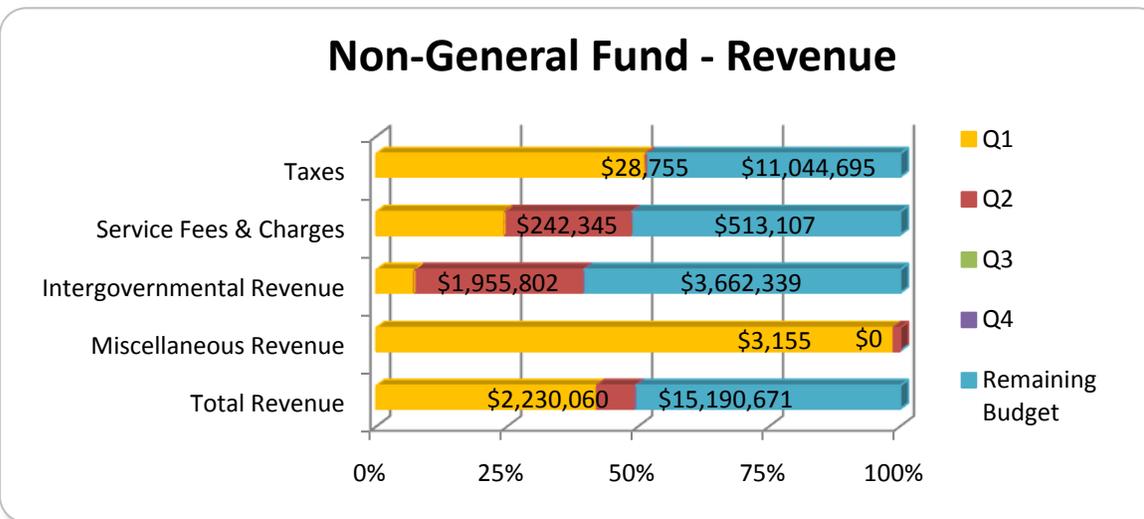


Non-General Fund Analysis



- Office on Aging has two funds, Senior Services Fund (Fund 2027) and Adult Protective Services Fund (Fund 2078).
- The Senior Services Fund has four primary sources of revenue: Levy/local tax revenues (includes personal property tax), Client Co-pays, grants, and other miscellaneous sources.
- In the Adult Protective Services (APS) Fund, the primary revenue source is from Franklin County Job and Family Services for APS, which is a service mandated by the state. These revenues are reflected in the Protective Interventions Program.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$12,118,242	\$2,271,511	\$13,010,862	\$1,645,272	\$14,389,753	\$29,045,887
Current Year Actuals	\$12,612,510	\$2,230,060			\$14,842,570	\$30,033,241

* Current year total represents revised budget.

- Second quarter revenues of \$2,230,060 represent 7.4% of the budgeted amount for the year. YTD revenues of \$14,842,570 represent 49.5% of the budgeted amount for the year.



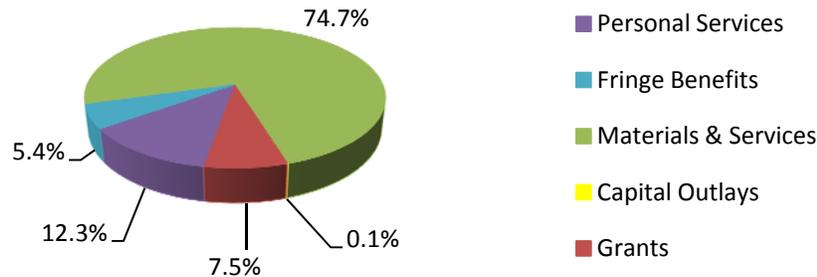
OMB Quarterly Report

2nd Quarter 2010 - Office on Aging

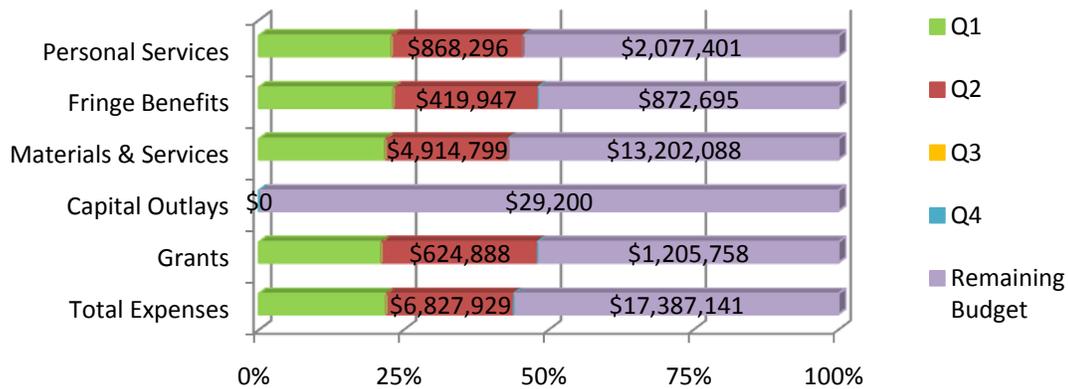
- Taxes are collected twice a year, in March and July. As of 2nd quarter, 51.51% has been collected for Real Estate Tax and House Trailer Tax.
- Intergovernmental Revenue is less than 50% and will align with budget in the 3rd and 4th quarters.
- There are no significant one-time revenues in the 2nd quarter.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$7,480,724	\$7,133,890	\$8,013,876	\$7,031,644	\$14,614,614	\$29,660,134
Current Year Actuals	\$6,827,215	\$6,827,929			\$13,655,144	\$31,042,285

* Current year total represents revised budget.

- Second quarter expenditures of \$6,827,929 represent 22.0% of the budgeted amount for the year. YTD expenditures of \$13,655,144 represent 44.0% of the budgeted amount for the year.
- Office on Aging is within 50% of budget for 2nd quarter expenses in all categories. Capital Outlays are significantly under budget as projects are earmarked for 3rd and 4th quarters.
- There are no significant one-time expenses in the 2nd quarter.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$874,103	\$876,352	100.3%
2nd Quarter	\$874,103	\$868,296	99.3%
3rd Quarter	\$1,044,830		
4th Quarter	\$1,029,013		
Total	\$3,822,049	\$1,744,648	45.6%

- Aging currently has two (2) vacancies. One of the vacant positions was a new position approved during the 2009 budget that the agency is actively trying to fill. Due to these vacancies, personal services expenditures, at 45.6%, are slightly less than budget estimates of 45.7%. The budget estimate of 45.7%, as of the 2nd quarter, considers that 12 of 26 pay periods have occurred and the timing of expenditures regarding the 1% salary increases approved for non-bargaining employees.

Budget Corrective Items

Approved

- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.
- Resolution No. 0082-10 authorized non-general fund supplemental appropriations in the amount of \$22,633 for a grant received from Title III-E National Family Caregiver Support Program and a transfer of appropriation to correct budgetary categories in the amount of \$56,280.61.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Budget Recommendations

- Based upon the 2nd quarter analysis, there are no recommendations for budget savings or organizational performance improvements at this time.