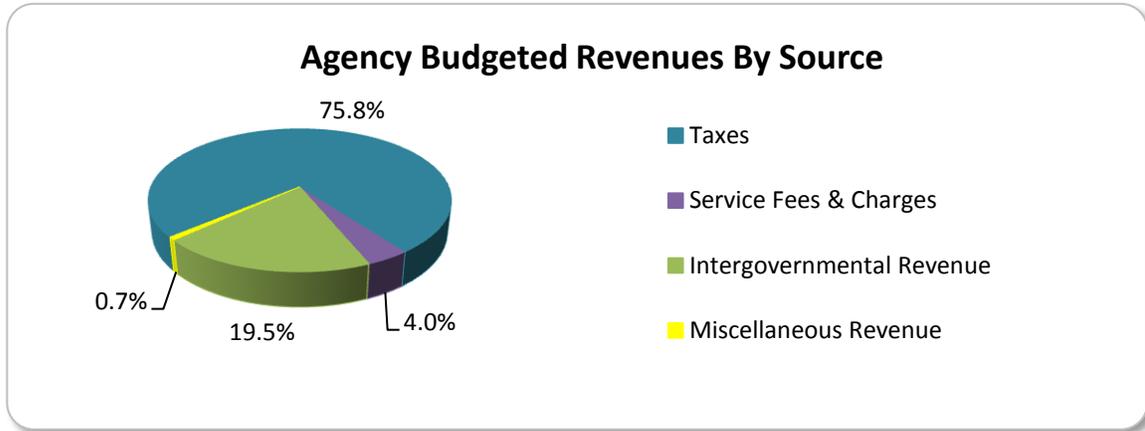
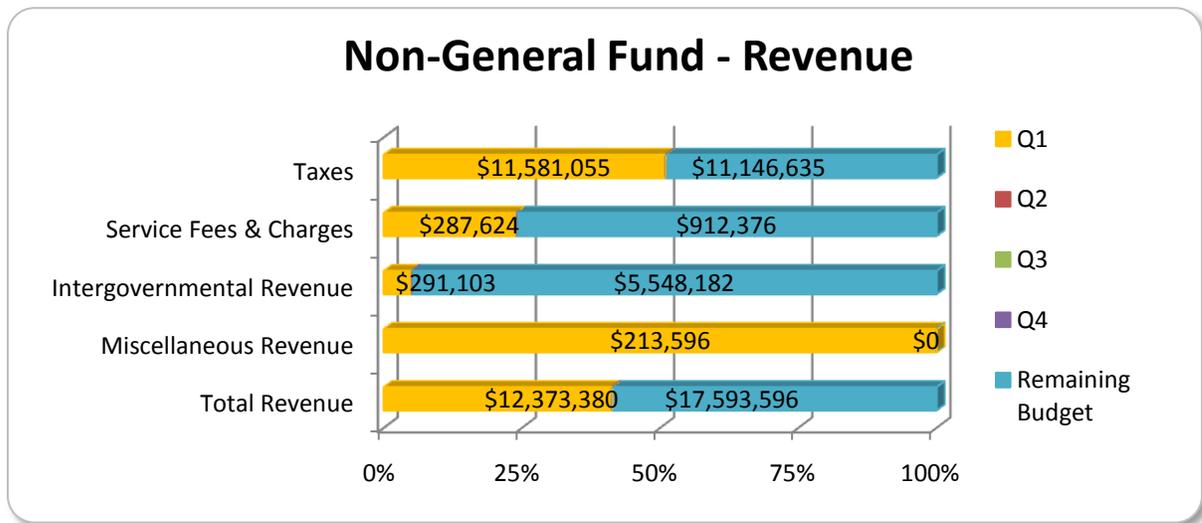


Non-General Fund Analysis



- 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 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	\$12,612,510	\$2,230,060	\$13,153,568	\$1,590,072	\$27,996,138	\$29,586,210
Current Year Actuals	\$12,373,380				\$12,373,380	\$29,966,976

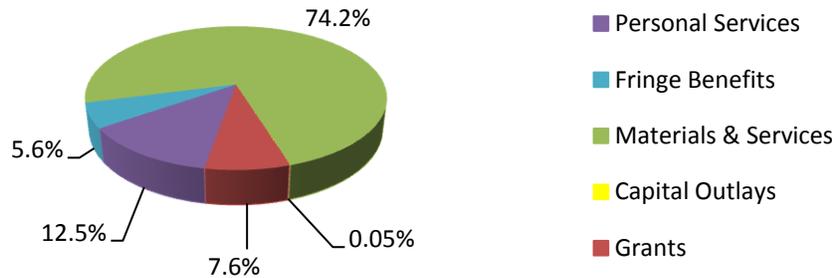
* Current year total represents revised budget.

- First quarter revenue of \$12,373,380 represents 41.3% of the budgeted amount for the year.

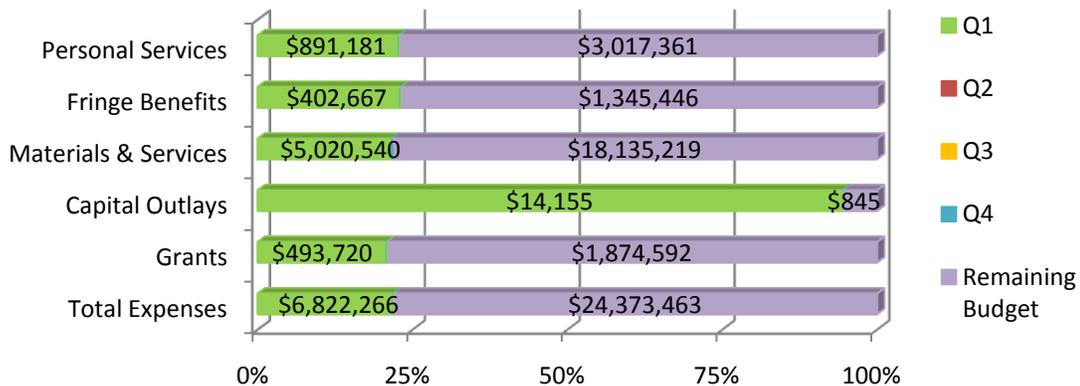
- Taxes are collected twice a year, in March and July. As of 1st quarter, 52.85% or \$11,581,056 has been collected for Real Estate Tax and House Trailer Tax.
- Intergovernmental Revenues are less than 25% and will align with budget in the 2nd and 3rd quarters.
- The Miscellaneous Revenue includes reimbursement from the Nutrition Services Incentive Program (NSIP). This annual reimbursement is received 12 - 24 months after the actual expenditure occurs and is tied to the Older Americans Act (OAA) funding for nutrition.

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	\$6,827,215	\$6,827,929	\$7,038,700	\$7,580,769	\$6,827,215	\$28,274,613
Current Year Actuals	\$6,822,266				\$6,822,266	\$31,195,729

* Current year total represents revised budget.

- First quarter expenditures of **\$6,822,266** represent **21.9%** of the budgeted amount for the year.
- In Capital Outlays, 94.38% of the amount budgeted for the year was spent in the 1st quarter for computer equipment approved in the 2011 budget.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$901,971	\$891,181	98.8%
2nd Quarter	\$901,971		
3rd Quarter	\$1,052,300		
4th Quarter	\$1,052,300		
Total	\$3,908,542	\$891,181	22.8%

- There were six pay periods in the 1st quarter of 2011. Office on Aging's personal services is on target for 1st quarter.

Budget Corrective Items

Approved

- A revenue estimate decrease of \$56,115.02 was certified by the Budget Commission in the 1st quarter to reflect changes in the estimates for the property tax collections in the Fund (Fund 2027).
- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.

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.

Additional Budget Analysis and Budget Recommendations

- OMB is currently working with Office on Aging and County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the tangible personal property tax (TPPT) reimbursement. As of 4/19/11, the Ohio Department of Taxation anticipates a \$530,351 reduction from 2010 (\$1,835,187) to 2011 (\$1,304,836). For 2011, this is a \$317,119 reduction compared to Office on Aging's 2011 budget estimate of \$1,621,955. As more information becomes available, it will be included in the next quarterly report.
- OMB is also working with Office on Aging and County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the Senate Bill 3 (Public Utility Deregulation) reimbursement. As of 4/19/11, the Ohio Department of Taxation anticipates a \$68,673 reduction from 2010 (\$137,347) to 2011 (\$68,674). For 2011, this is a reduction of \$68,673 compared to Office on Aging's 2011 budget estimate of \$137,347. As more information becomes available, it will be included in the next quarterly report.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.