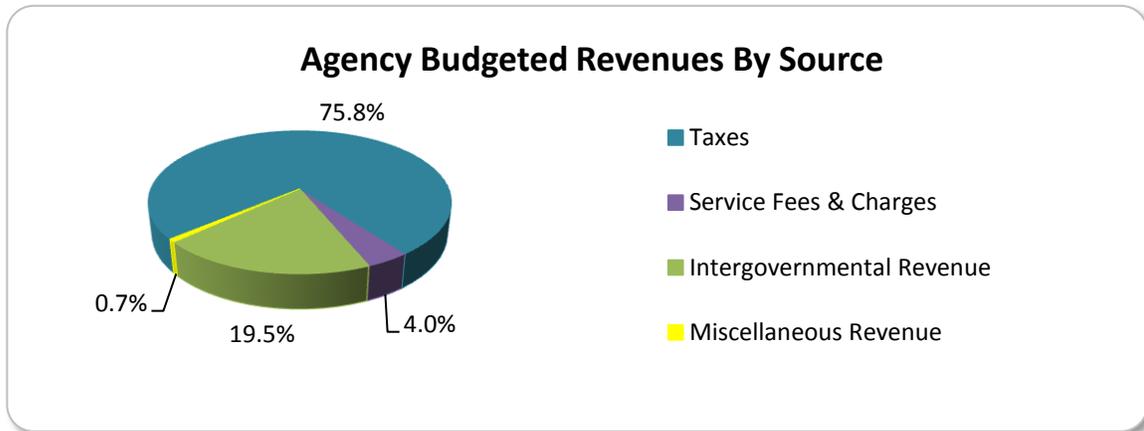
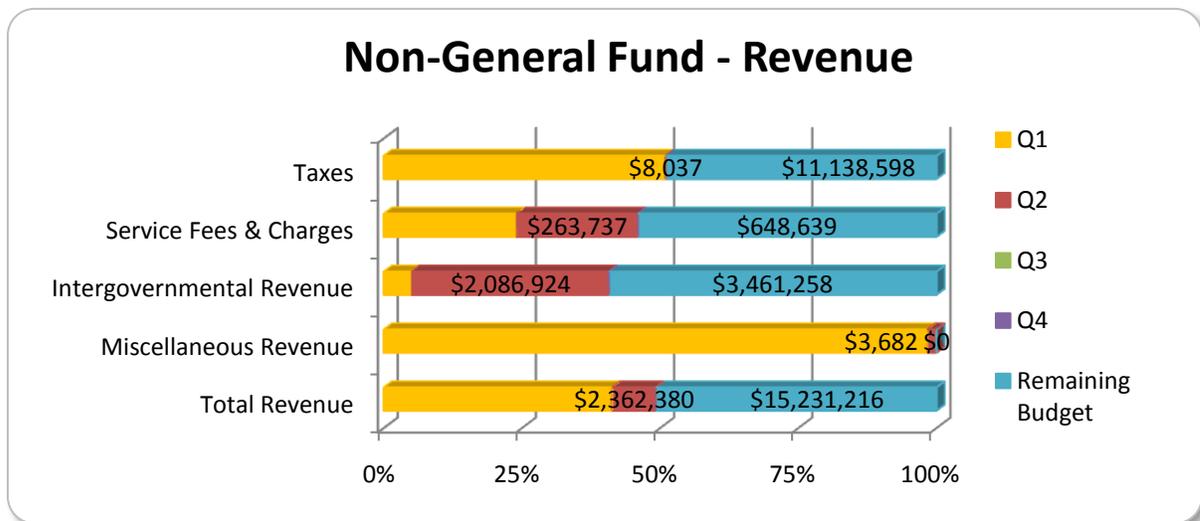


Non-General Fund Analysis



- 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.



	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	\$14,842,570	\$29,586,210
Current Year Actuals	\$12,373,380	\$2,362,380			\$14,735,760	\$29,966,976

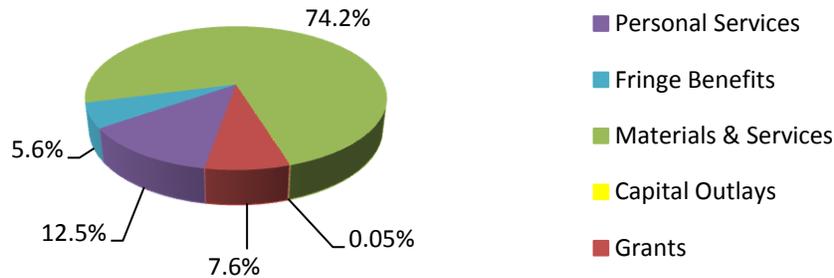
* Current year total represents revised budget.

- Second quarter revenue of **\$2,362,380** represents **7.9%** of the budgeted amount for the year. YTD revenues of **\$14,735,760** represent **49.2%** of the budgeted amount for the year.

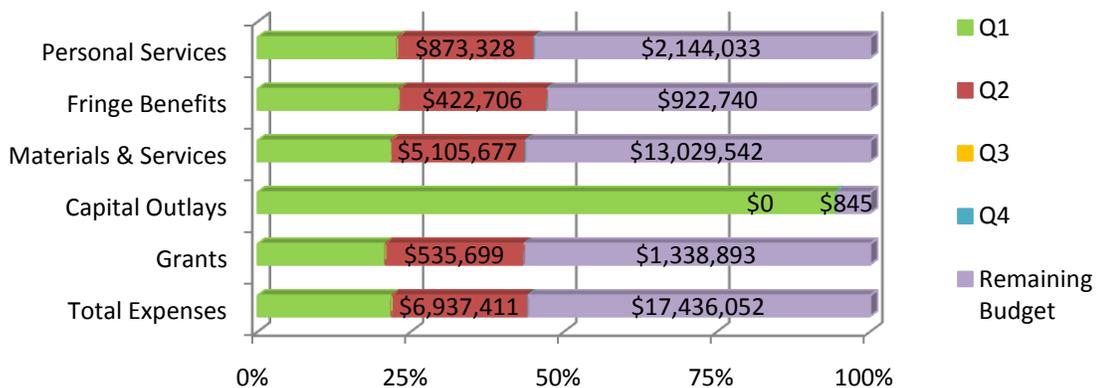
- Taxes are collected twice a year, in March and August. As of 1st quarter, 52.85% or \$11,581,056 has been collected for Real Estate Tax and House Trailer Tax. Personal Property Tax, in the amount of \$8,037, was collected in the 2nd quarter.
- Intergovernmental Revenues are within range as of the 2nd quarter. The revenue source for this category comes from State and Local reimbursements, particularly from Job and Family Services for Adult Protection Services.
- Within the Intergovernmental Revenue, Aging is expected to see a decline of \$326,738 due to changes in the tangible personal property tax (TPPT) reimbursement and a decline of \$68,673 due to changes in the Public Utility Deregulation reimbursement that were included in the FY 2012-2013 State Budget. Due to Federal and State reimbursement delays, revenue is being collected slower than initially anticipated.
- The Miscellaneous Revenue includes reimbursement from the Nutrition Services Incentive Program (NSIP). This reimbursement is received 12 - 24 months after the actual expenditure occurs and is tied to the Older Americans Act (OAA) funding for nutrition. An additional \$3,681.86 was received within Miscellaneous Revenues in 2nd quarter for prior year overpayments, donations and employee reimbursements.

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	\$13,655,144	\$28,274,613
Current Year Actuals	\$6,822,266	\$6,937,411			\$13,759,677	\$31,195,729

* Current year total represents revised budget.

- Second quarter expenditures of **\$6,937,411** represent **22.2%** of the budgeted amount for the year. YTD expenditures of **\$13,759,677** represent **44.1%** 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. No 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	\$901,971	\$891,181	98.8%
2nd Quarter	\$901,971	\$873,328	96.8%
3rd Quarter	\$1,052,300		
4th Quarter	\$1,052,300		
Total	\$3,908,542	\$1,764,509	45.1%

- The twelve pay periods through the 2nd quarter represent 46.2% of the 2011 pay periods. Therefore, Office on Aging's personal services expenditures are on target as of the 2nd 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

- OMB is currently working with Office on Aging and County Administration regarding any potential impacts of the FY 2012-2013 State Budget and the accelerated phase-out of the tangible personal property tax (TPPT) reimbursement. Current estimates from the Ohio Department of Taxation reflect a \$530,351 reduction from 2010 (\$1,835,187) to 2011 (\$1,304,836). For 2011, this is a \$326,738 reduction compared to Office on Aging's 2011 budget estimate of \$1,621,955. Once numbers are finalized, revenue adjustments will need to be made to the 2011 budget and the Certificate of Estimated Resources.
- OMB is also working with Office on Aging and County Administration regarding any potential impacts of the FY 2012-2013 State Budget and the accelerated phase-out of the Senate Bill 3 (Public Utility Deregulation) reimbursement. Current estimates from the Ohio Department of Taxation reflect 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. Once numbers are finalized, revenue adjustments will need to be made to the 2011 budget and the Certificate of Estimated Resources.

Not Recommended

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

Additional Budget Analysis and Budget Recommendations

- Office on Aging is expected to submit a Levy request to be on the ballot in May 2012.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.