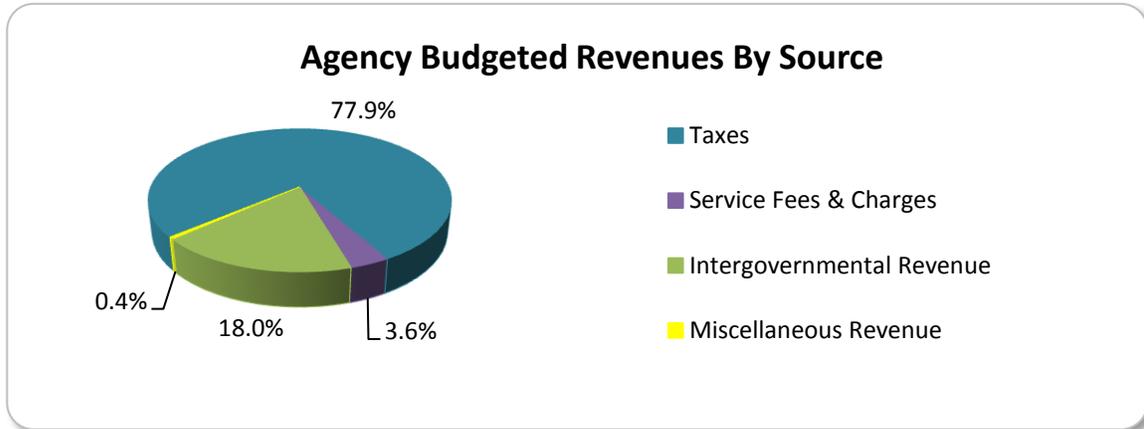
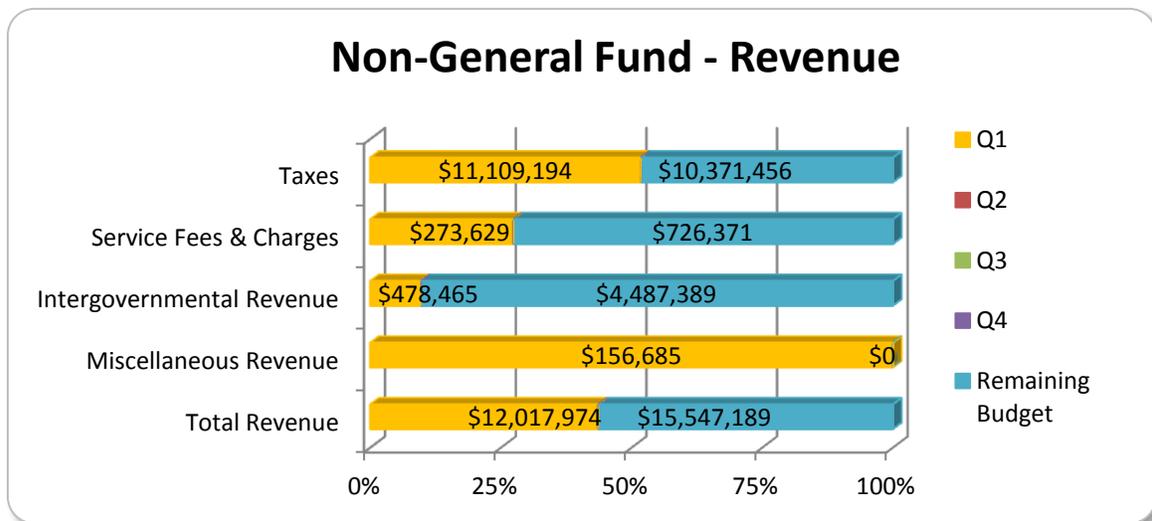


Non-General Fund Analysis



- Office on Aging has two funds: Senior Services Fund (Fund 2027) and Adult Protective Services Fund (Fund 2078).
- In the Senior Services Fund, the primary sources of revenue are Levy/local tax revenues, client co-pays, and grants.
- 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.



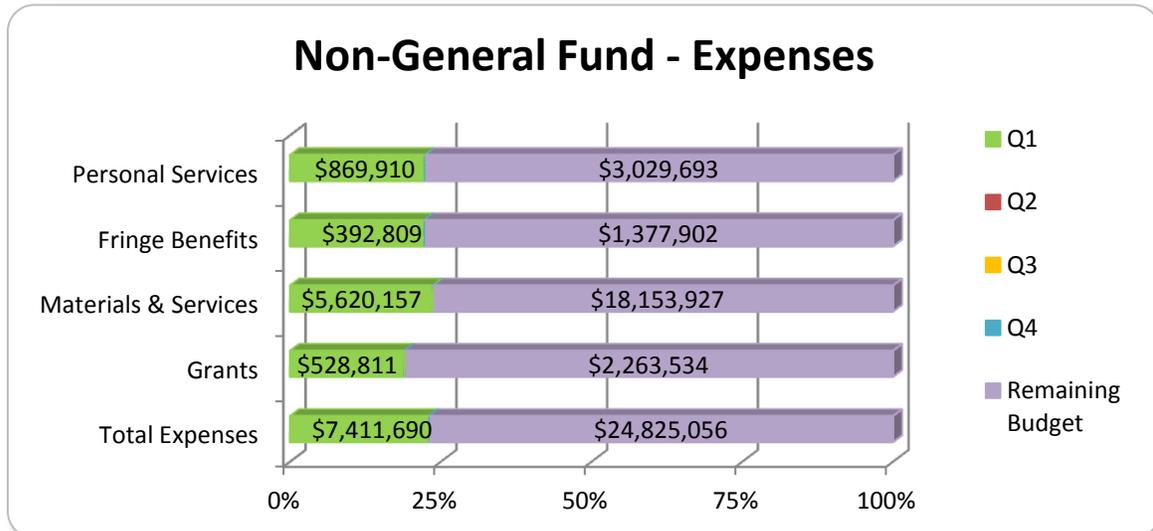
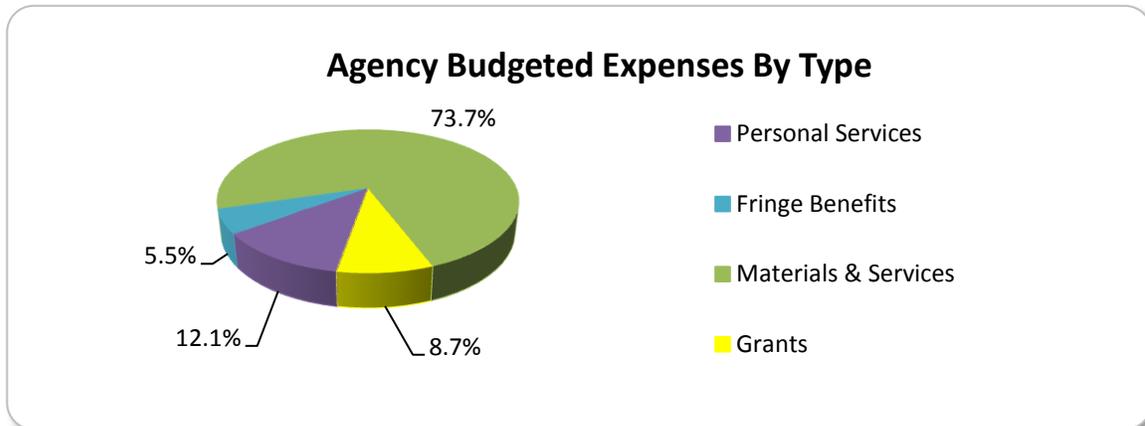
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$12,373,380	\$2,362,380	\$12,156,165	\$1,693,431	\$12,373,380	\$28,585,356
Current Year Actuals	\$12,017,974				\$12,017,974	\$27,565,163

* Current year total represents revised budget.

- First quarter revenues of \$13,010,860 represent 43.3% of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 51.7% has been collected. In 2011, 52.9% was collected in the 1st quarter.

- 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



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$6,822,266	\$6,937,411	\$7,154,272	\$7,197,677	\$6,822,266	\$28,111,626
Current Year Actuals	\$7,411,690				\$7,411,690	\$32,236,746

* Current year total represents revised budget.

- First quarter expenditures of **\$7,411,690** represent **23.0%** of the budgeted amount for the year.
- Office on Aging expended \$5,620,157 within Materials & Services during the 1st quarter, which represents 23.6% of the 2012 budgeted amount. Of the amount expended during the 1st quarter, \$3,848,924 or 68.5% was for Board and Care and \$906,578 or 16.1% was for Case Management services purchased from the Central Ohio Area Agency on Aging (COAAA).
- Office on Aging is on target with the budgeted amount in all categories of expense based on the expenditures made during the 1st quarter of 2012.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$899,908	\$869,910	96.7%
2nd Quarter	\$1,049,893		
3rd Quarter	\$899,908		
4th Quarter	\$1,049,893		
Total	\$3,899,603	\$869,910	22.3%

- There were six pay periods in the 1st quarter of 2012, which would equate to 23.1% of the total budget. Based on the expenditures from the 1st quarter, Personal Services for the Office on Aging are on target with the budgeted amount.

Budget Corrective Items

Approved

- A revenue estimate decrease of \$1,221,726 was certified by the Budget Commission in the 1st quarter to reflect lower property tax collections in the Senior Services Fund (Fund 2027) as a result of the decrease in property values.
- Resolution No. 0227-12 authorized a transfer of appropriations from Materials & Services to Grants in the amount of \$316,667 for the support of the congregate meal program with LifeCare Alliance.

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

- In addition to the decreased property values throughout Franklin County, the Office on Aging has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement and Public Utility Deregulation revenues. As a result of these reductions, 2012 budgeted revenue is 4.1% less than 2011 actual revenue in the Senior Services Fund (Fund 2027).
- Based on this analysis, there are no recommendations for budget saving or organizational performance at this time.