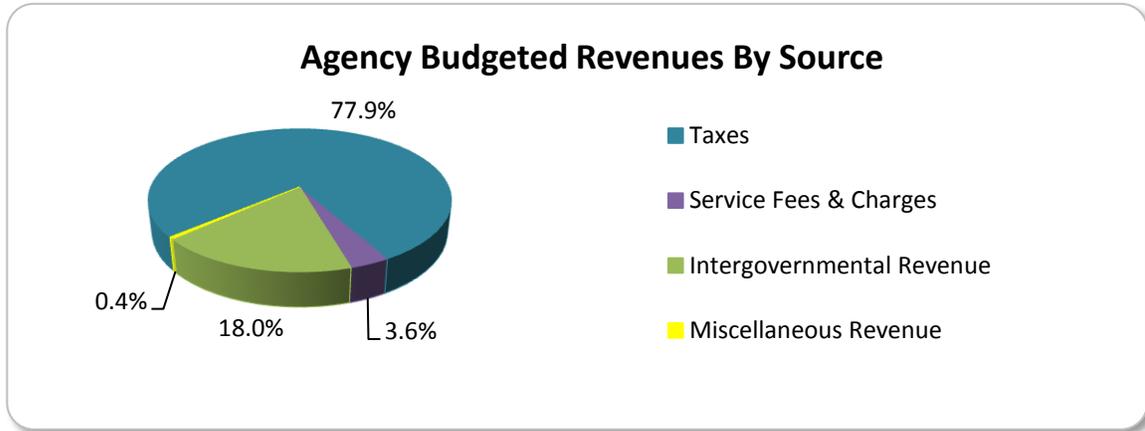
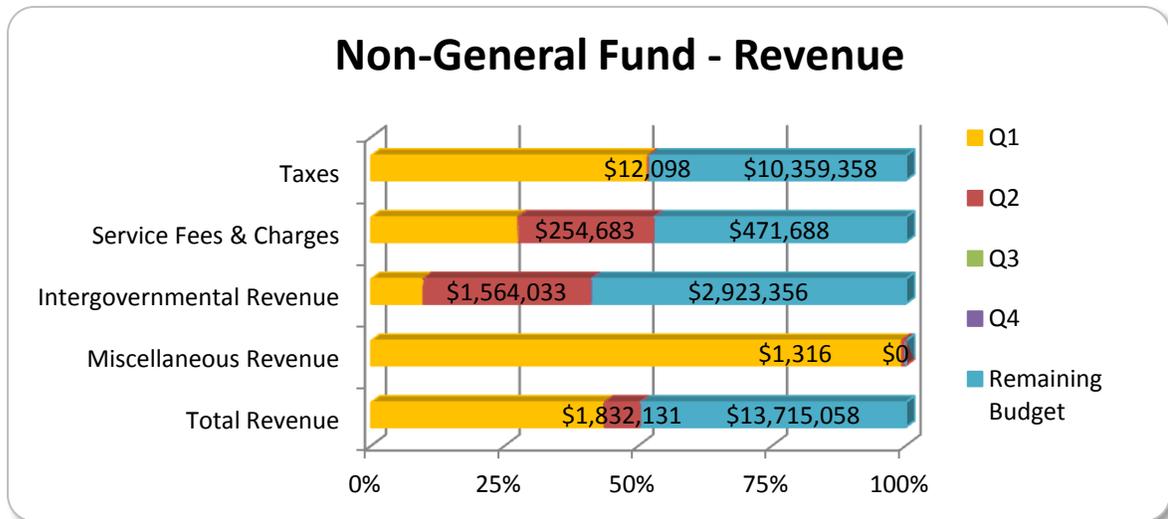


Non-General Fund Analysis



- 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.



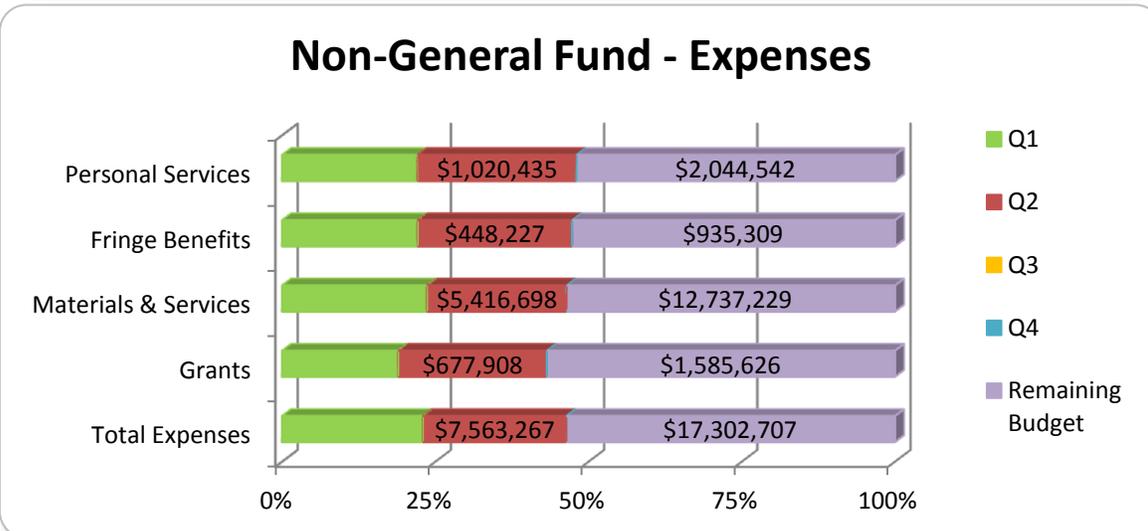
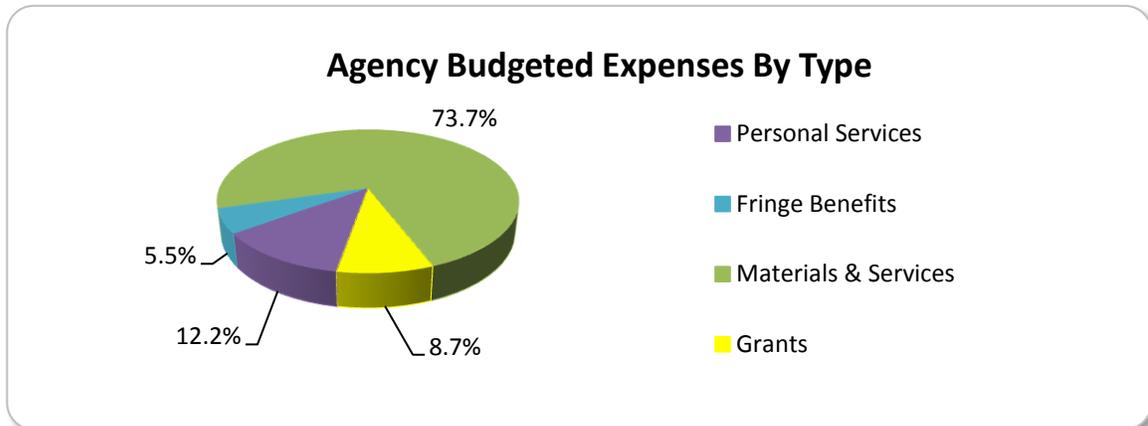
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$12,373,380	\$2,362,380	\$12,156,165	\$1,693,431	\$14,735,760	\$28,585,356
Current Year Actuals	\$12,017,974	\$1,832,131			\$13,850,105	\$27,565,163

* Current year total represents revised budget.

- Second quarter revenues of \$1,832,131 represent 6.6% of the budgeted amount for the year. YTD revenues of \$13,850,105 represent 50.2% 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 for Real Estate Tax. House Trailer Tax, in the amount of \$6,506, and Personal Property Tax, in the amount of \$5,592, were collected in the 2nd quarter.

- Intergovernmental Revenues increased in the 2nd quarter to 41.1% of the budgeted amount and will align with the budget in the last two quarters. The revenue source for this category comes from State and Local reimbursements and is impacted by the timing of the payments from the Tangible Personal Property Tax (TPPT) reimbursement and from Franklin County Job and Family Services for Adult Protection Services.
- The Miscellaneous Revenue includes reimbursement from the Nutrition Services Incentive Program (NSIP) that was received in the 1st quarter. 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 \$1,316 was received within Miscellaneous Revenues in 2nd quarter for prior year overpayments, donations and employee reimbursements.

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	\$13,759,677	\$28,111,626
Current Year Actuals	\$7,411,690	\$7,563,267			\$14,974,957	\$32,277,664

* Current year total represents revised budget.

- Second quarter expenditures of **\$7,563,267** represent **23.4%** of the budgeted amount for the year. YTD expenditures of **\$14,974,957** represent **46.4%** of the budgeted amount for the year.
- Office on Aging expended \$11,036,856 within Materials & Services during through the 2nd quarter, which represents 46.4% of the 2012 budgeted amount. Of the amount expended year to date, \$7,824,774 or 70.9% was for Board and Care and \$1,706,578 or 15.5% was for Case Management services purchased from the Central Ohio Area Agency on Aging (COAAA).
- Office on Aging is on target to be at or below the budgeted amount in all categories of expense based on the expenditures made during the 1st and 2nd quarters 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	\$908,051	\$869,910	95.8%
2nd Quarter	\$1,059,393	\$1,020,435	96.3%
3rd Quarter	\$908,051		
4th Quarter	\$1,059,393		
Total	\$3,934,887	\$1,890,345	48.0%

- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of the budget. There are no significant variances in Personal Services expenditures during this quarter.

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.
- In April 2012, the Auditor's Office declared a surplus of \$7,000,000 in the Real Estate Assessment (REA) Fund. The total amount received by the Office on Aging was \$76,340, which was credited against the \$148,257 in first half settlement fees that were paid during the 1st quarter.
- 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.
- Resolution No. 0411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Office on Aging was \$40,918.

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.