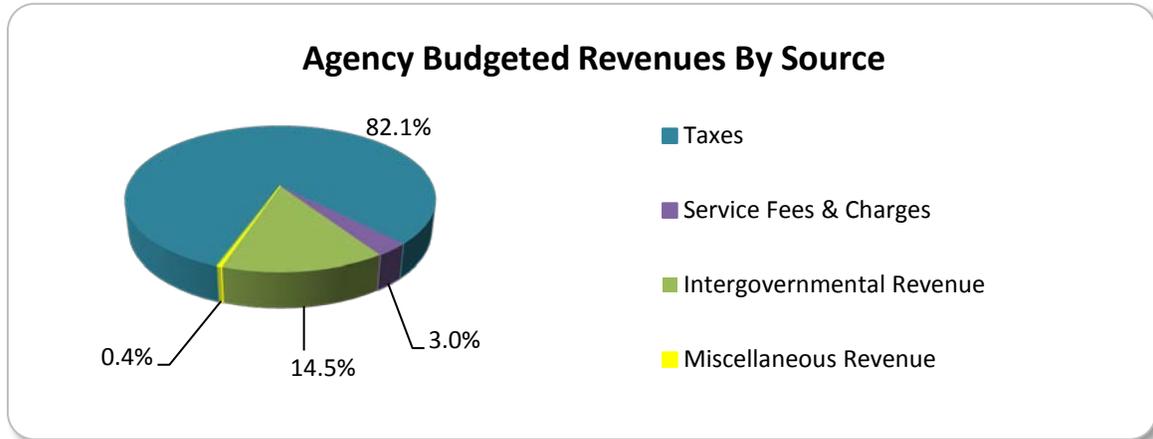
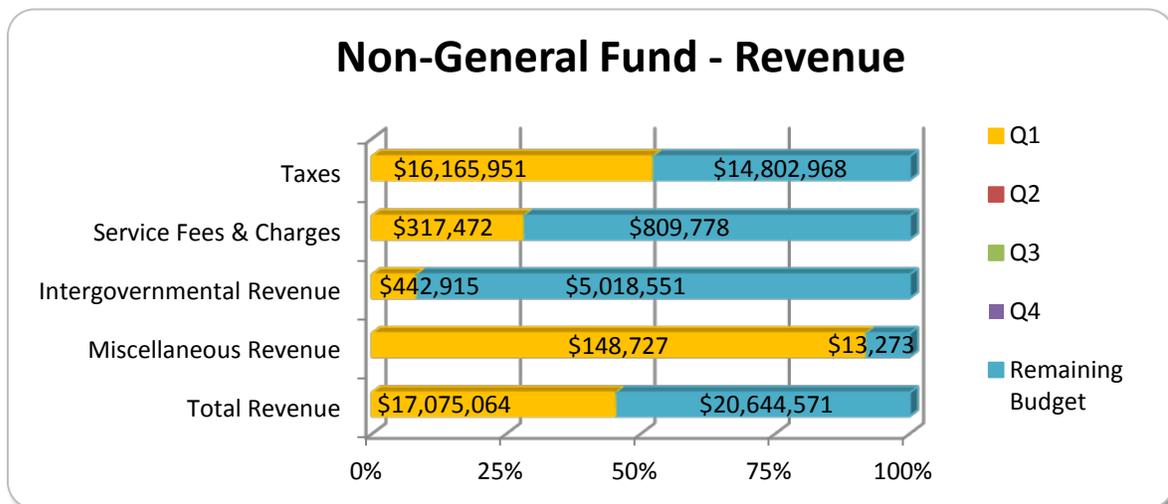


Non-General Fund Analysis



- Office on Aging has two funds: Senior Services Fund (Fund 2072) 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.



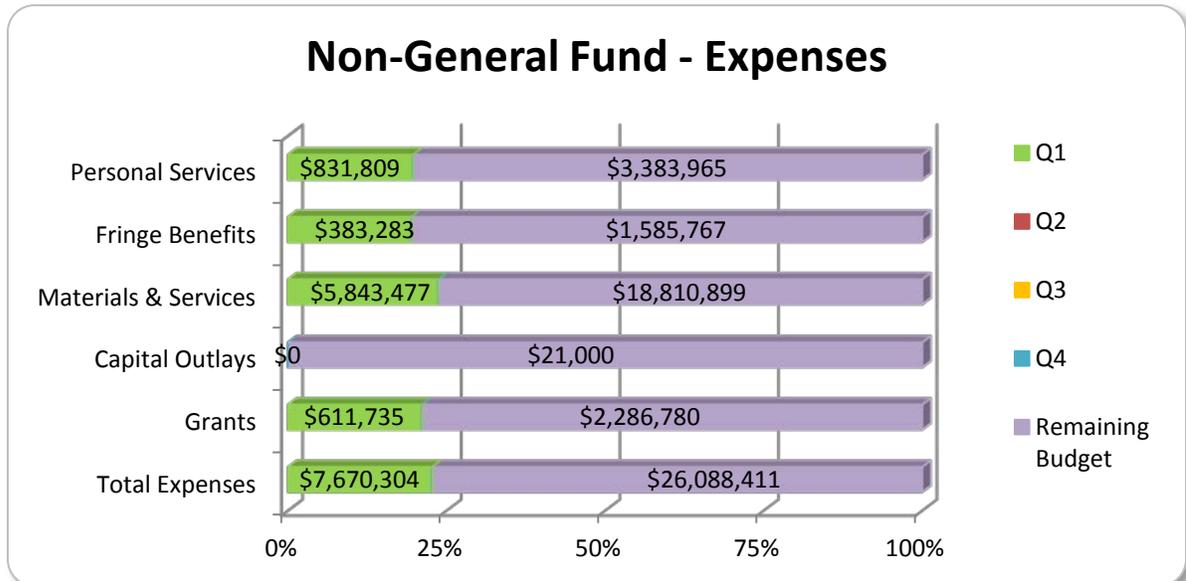
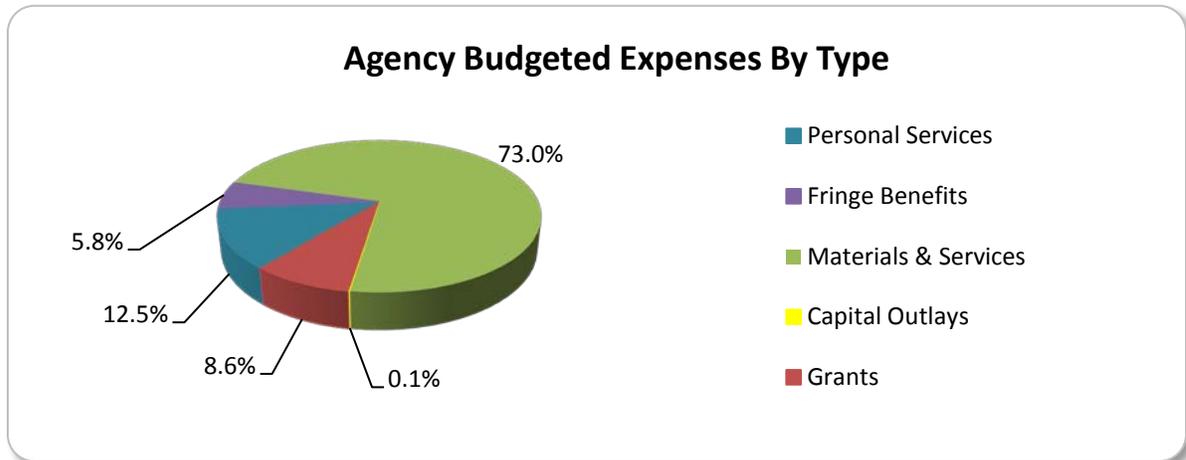
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$12,017,975	\$1,832,131	\$11,630,471	\$1,553,711	\$12,017,975	\$27,034,288
Current Year Actuals	\$17,075,064				\$17,075,064	\$37,719,635

* Current year total represents revised budget.

- First quarter revenues of \$17,075,064 represent 45.3% of the budgeted amount for the year.
- The increase in revenue from 2012 to 2013 is primarily attributed to the passage of a replacement plus increase levy of 1.3 mills on the November 6, 2012 ballot.

- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 52.2% has been collected. In 2012, 51.7% 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	\$7,411,691	\$7,563,268	\$7,221,536	\$8,257,801	\$7,411,691	\$30,454,296
Current Year Actuals	\$7,670,304				\$7,670,304	\$33,758,715

* Current year total represents revised budget.

- First quarter expenditures of \$7,670,304 represent 22.7% of the budgeted amount for the year.
- Office on Aging expended \$5,843,477 within Materials & Services during the 1st quarter, which represents 23.7% of the 2013 budgeted amount. Of the amount expended during the 1st quarter, \$3,910,158 or 66.9% was for Board and Care and \$984,310 or 16.8% 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 2013.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$972,871	\$831,809	85.5%
2nd Quarter	\$1,135,016		
3rd Quarter	\$972,871		
4th Quarter	\$1,135,016		
Total	\$4,215,775	\$831,809	19.7%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget.
- Personal Services expenditures in the 1st quarter are under budget due to agency vacancies and the addition of seven staff positions to be hired in the 2nd quarter. The seven staff positions include six case managers and one case manager supervisor that were part of the 2012 Levy Plan and approved in the 2013 budget. Personal Services expenditures should align with budget in the remaining quarters.

Budget Corrective Items

Approved

- A revenue increase of \$906,782 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the Senior Services Fund (Fund 2027).
- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Office on Aging were:
 - \$48,564 in the Senior Services Fund (Fund 2027).
 - \$14,145 in the Adult Protective Services Fund (Fund 2078).

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

- The Office on Aging has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement. As a result of these reductions, 2013 TPPT reimbursement budgeted revenue is 71.5% less than 2012 actual revenue in the Senior Services Fund (Fund 2027).