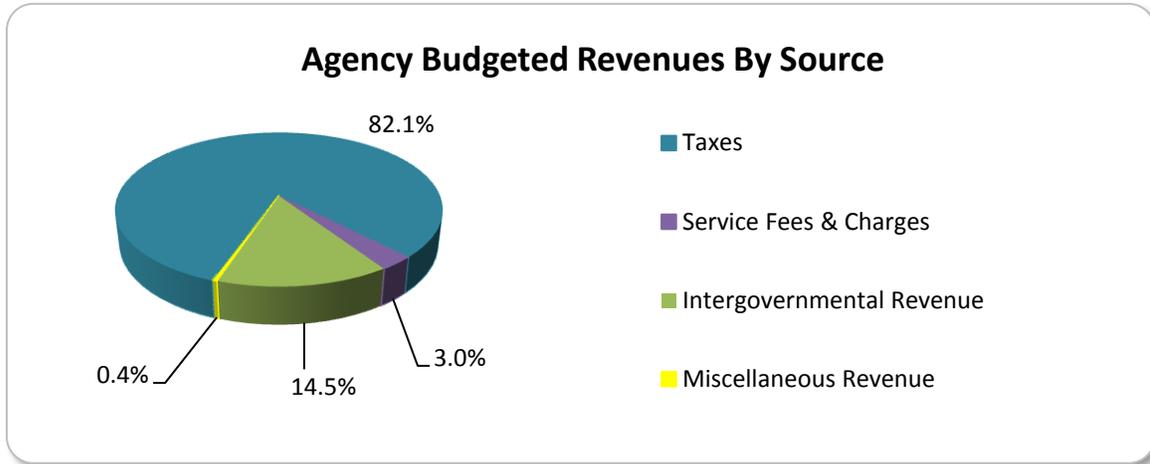
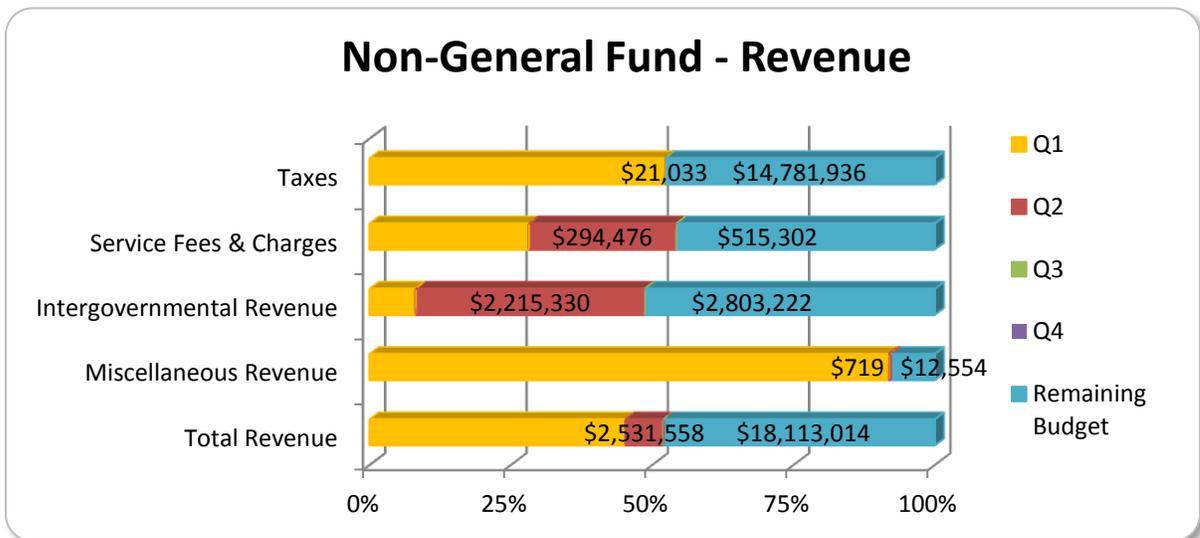


Non-General Fund Analysis



- Office on Aging has two funds: Senior Services Fund (Fund 2077) 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 the Franklin County Department of Job and Family Services for APS, which is a service mandated by the state.



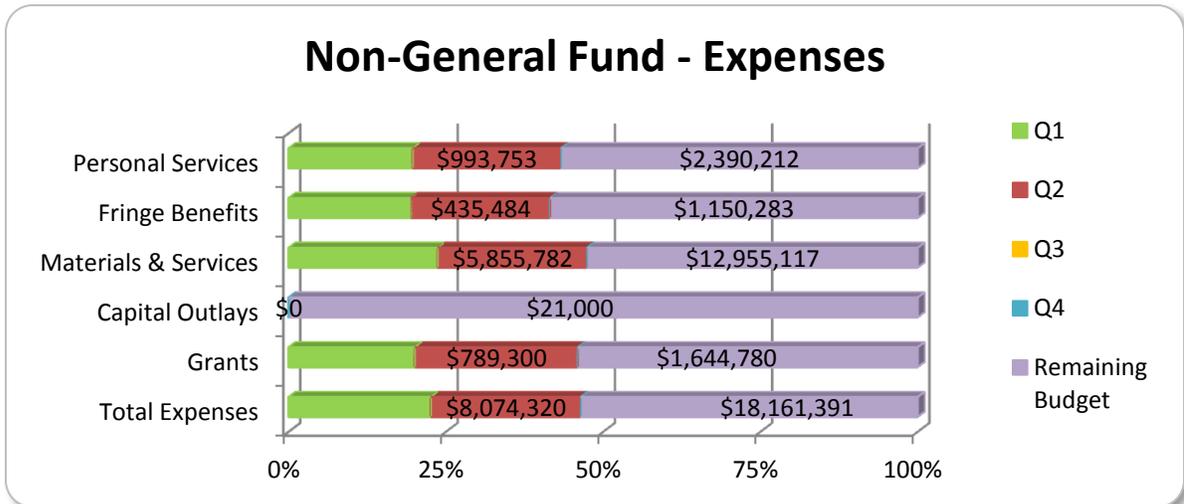
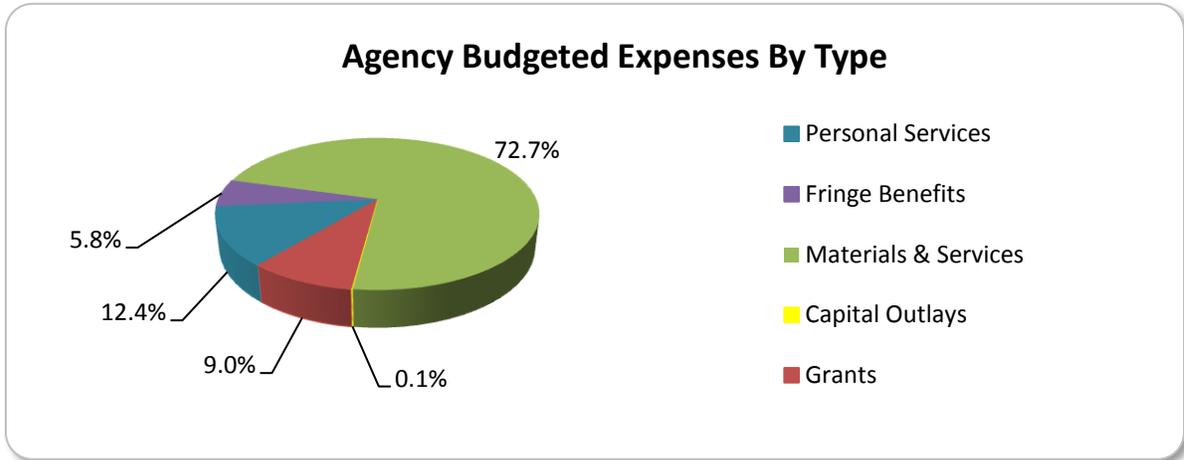
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$12,017,975	\$1,832,131	\$11,630,471	\$1,553,711	\$13,850,106	\$27,034,288
Current Year Actuals	\$17,075,064	\$2,531,558			\$19,606,622	\$37,719,635

* Current year total represents revised budget.

- Second quarter revenues of \$2,531,558 represent 6.7% of the budgeted amount for the year. YTD revenues of \$19,606,622 represent 52.0% 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. House Trailer Tax, in the amount of \$9,496, and Personal Property Tax, in the amount of \$11,537, were collected in the 2nd quarter.
- Intergovernmental Revenues increased in the 2nd quarter to 48.7% of the budgeted amount. The revenue source for this category comes from State and Local reimbursements and is impacted by the timing of the payments from the State for the property tax rollbacks and the Tangible Personal Property Tax (TPPT) reimbursement, as well as from Franklin County Department of Job and Family Services for Adult Protection Services.
- 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	\$14,974,959	\$30,454,296
Current Year Actuals	\$7,670,304	\$8,074,320			\$15,744,624	\$33,906,016

* Current year total represents revised budget.

- Second quarter expenditures of **\$8,074,320** represent **23.8%** of the budgeted amount for the year. YTD expenditures of **\$15,744,624** represent **46.4%** of the budgeted amount for the year.
- Office on Aging expended \$11,699,259 within Materials & Services through the 2nd quarter, which represents 47.5% of the 2013 budgeted amount. Of the amount expended year to date, \$8,062,089 or 68.9% was for Board and Care and \$1,918,247 or 16.4% was for Case Management services purchased from the Central Ohio Area Agency on Aging (COAAA).
- The 2013 budgeted amount for Capital Outlays is for servers that will be purchased during the second half of the year.
- Office on Aging is on target to be below the budgeted amount in all categories of expense based on the expenditures made during the 1st and 2nd quarters 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	\$993,753	87.6%
3rd Quarter	\$972,871		
4th Quarter	\$1,135,016		
Total	\$4,215,775	\$1,825,562	43.3%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget.
- Personal Services expenditures in the 2nd quarter are under budget due to the addition of seven staff positions to be hired in the 3rd 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 are expected to 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).
- Resolution No. 0379-13 authorized non-general fund supplemental appropriations in the amount of \$147,301 for the grant agreement with the Columbus Neighborhood Health Center, Inc. (CNHC) for Prescription Access (PA) services for individuals 60 and older.

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).
- As enacted in the State of Ohio 2014-2015 Biennial Budget (HB 59), the 2.5% and 10.0% real estate property tax rollbacks may not be applied to reduce the taxes due on new or replacement levies approved at the November 2013 election for tax year 2013, 2014, or any later tax year, or to levies approved at any later election.