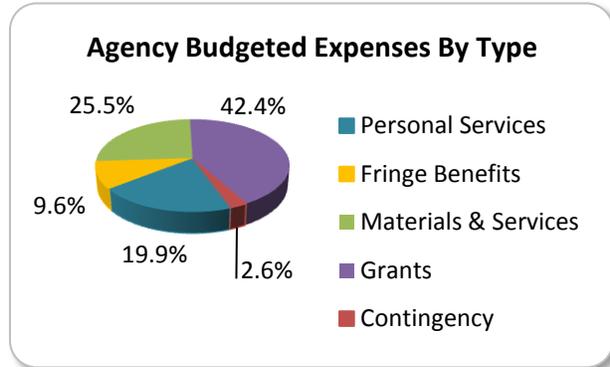
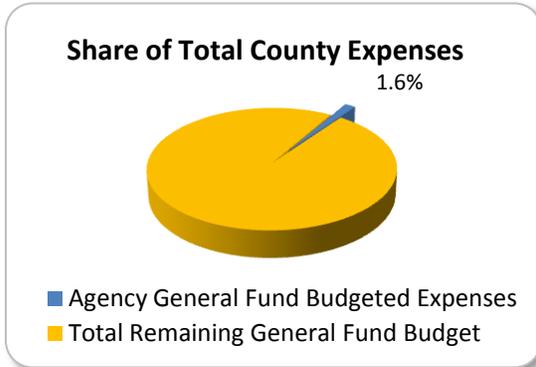
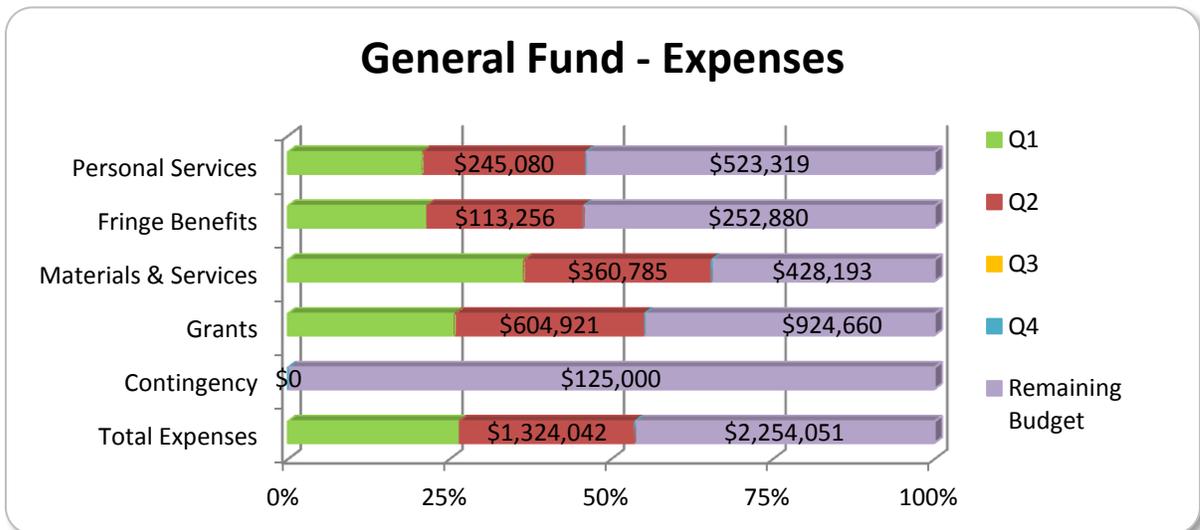


General Fund Analysis



- The General Fund expenditures for the VSC are estimated to be **\$4,867,621** for 2013, which is **1.6%** of the total budgeted expenditures for the General Fund.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,212,646	\$1,059,571	\$1,162,313	\$1,191,320	\$2,272,217	\$4,625,850
Current Year Actuals	\$1,289,528	\$1,324,042			\$2,613,570	\$4,867,621

* Current year total represents revised budget.

- Second quarter expenditures of **\$1,324,042** represent **27.2%** of the budgeted amount for the year. YTD expenditures of **\$2,613,570** represent **53.7%** of the budgeted amount for the year.
- Expenditures for the first half of 2013 are **15.0%** higher compared to the first half of 2012. There has been a **68.8%** increase in Burial Services & Plot Expenses, **51.5%** increase in Home Delivered Meal expenditures, **32.4%** increase in Home Repairs, and **22.5%** increase in Grants.
- Contingency is budgeted for additional transportation, home repairs, indigent burials, and home delivered meals funds if the need exceeds the current budget in Materials and Services. OMB is monitoring the increased expenditures at VSC and will review the need to transfer contingency funds during the second half of the year.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$223,974	\$202,155	90.3%
2nd Quarter	\$261,303	\$245,080	93.8%
3rd Quarter	\$223,974		
4th Quarter	\$261,303		
Total	\$970,553	\$447,235	46.1%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget. There were no significant variances in Personal Services expenditures during this quarter.

Budget Corrective Items

Approved

- There were no budget adjustments approved to date.

Pending

- The VSC requested a transfer of appropriations in the amount of \$108,966 from the Commissioners' Contingency to hire two additional Veteran Benefit Specialists to work in nursing homes and rehabilitation facilities. The VSC will pilot the expansion and outreach to these facilities with current staff and report on the outcomes in order to determine if the hiring of additional staff is required.

Not Recommended

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

Additional Budget Analysis and Budget Recommendations

- Increased food assistance expenditures in Grants are related to the Ohio Attorney General's Opinion (2013-07) issued in March 2013 that a county VSC may not consider the dollar value of Supplement Nutrition Assistance Program (SNAP) benefits when determining the applicant's need for financial assistance. VSC estimates this change will require an additional \$200,000 for food assistance in 2013.