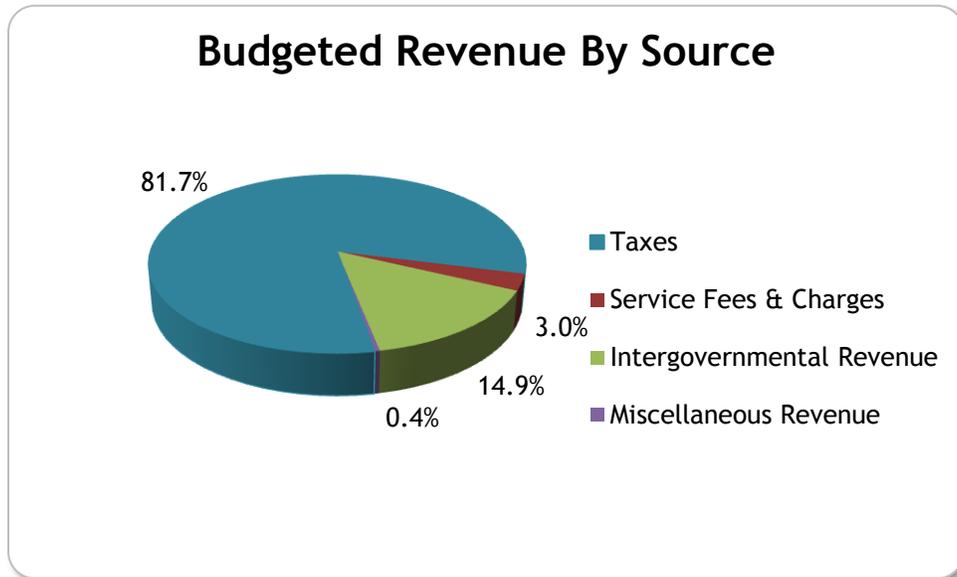
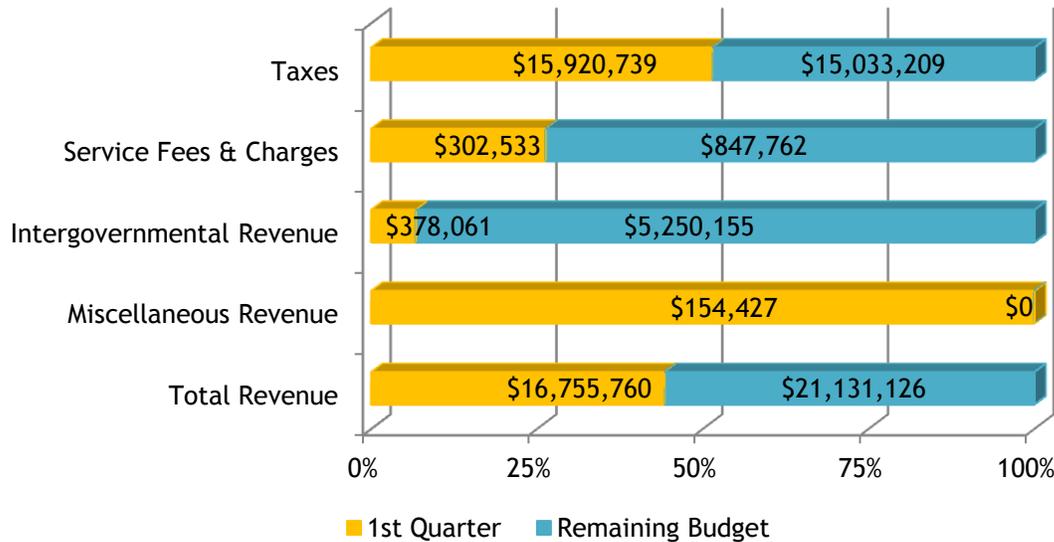


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Office on Aging is estimated to be **\$37,874,735** for 2014.
- The main sources of non-general fund revenue for the Office on Aging are:
 - Proceeds from a 1.3 mill property tax levy, client co-pays, and grants in the Senior Services Fund (Fund 2027).
 - Payments from the Franklin County Department of Job and Family Services in the Adult Protective Services Fund (Fund 2078) to support these state-mandated services.

Non-General Fund - Quarterly Revenue

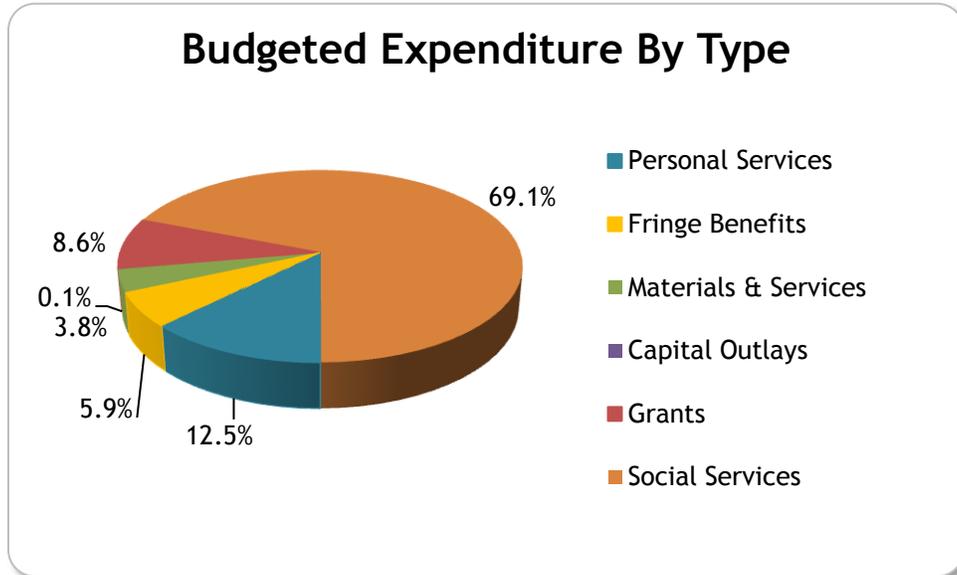


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$17,075,063	\$2,531,557	\$16,410,513	\$966,424	\$17,075,063	\$36,983,557
Current Year	\$16,755,760				\$16,755,760	\$37,874,735

*Current year total represents revised budget.

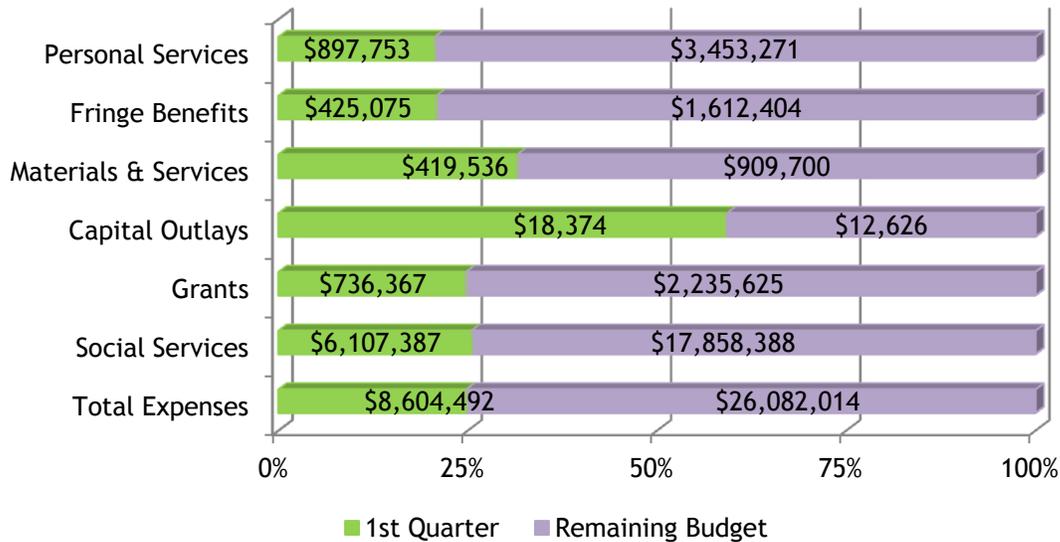
- First quarter revenue of **\$16,755,760** represents **44.2%** of the budgeted amount for the year. YTD revenue of **\$16,755,760** represents **44.2%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 51.4% has been collected. In 2013, 52.2% was collected in the 1st quarter.
- Intergovernmental Revenue is less than 25% of the budgeted amount, but is expected to align with budget during the 2nd and 3rd quarters.
- 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 - Expenditure Analysis



- The non-general fund expenditures for the Office on Aging are estimated to be **\$34,686,505** for 2014.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$7,670,303	\$8,074,320	\$7,964,053	\$8,015,460	\$7,670,303	\$31,724,136
Current Year	\$8,604,491				\$8,604,491	\$34,686,505

*Current year total represents revised budget.

- First quarter expenditures of **\$8,604,491** represent **24.8%** of the budgeted amount for the year. YTD expenditures of **\$8,604,491** represent **24.8%** of the budgeted amount for the year.
- 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 2014.
- Materials & Services expenditures were a total of \$419,536 during the 1st quarter, which represents 31.6% of the budgeted amount. Of the amount expended, \$209,005 or 49.8% was Auditor & Treasurer Fees based on revenue received from the property tax levy and are collected twice a year, in March and August.
- Capital Outlays expenditures were \$18,374 during the 1st quarter or 59.3% of the budgeted amount due to the one-time purchase of servers.
- Office on Aging expended \$6,107,387 within Social Services during the 1st quarter, which represents 25.5% of the 2014 budgeted amount. Of the amount expended during the 1st quarter, \$4,453,809 or 72.9% was for Board and Care and \$1,010,394 or 16.5% was for Case Management services purchased from the Central Ohio Area Agency on Aging (COAAA).

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,004,082	\$897,753	89.4%
2 nd Quarter	\$1,171,429		
3 rd Quarter	\$1,004,082		
4 th Quarter	\$1,171,429		
Total	\$4,351,023	\$897,752	20.6%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. Personal Services expenditures in the 1st quarter were under budget due to seven staff positions, including six case managers and one case manager supervisor, which have not yet been filled. These were part of the 2012 Levy Plan and Office on Aging plans to hire these staff when the Senior Options caseload meets the threshold that requires the addition of case managers to meet the increased demand.

Non-General Fund - Budget Corrective Items - Approved

- A revenue decrease of \$124,651.19 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. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% 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 were:
 - \$70,463 in the Senior Services Fund (Fund 2027).
 - \$19,054 in the Adult Protective Services Fund (Fund 2078).

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

- In an amendment to House Bill 483, also known as the Mid Biennium Review, an additional \$10 million would be appropriated in State Fiscal Year 2015 for Adult Protective Services statewide that may result in an increased allocation to Franklin County Department of Job and Family Services (JFS). JFS contracts with the Office on Aging to provide Adult Protective Services in Franklin County.