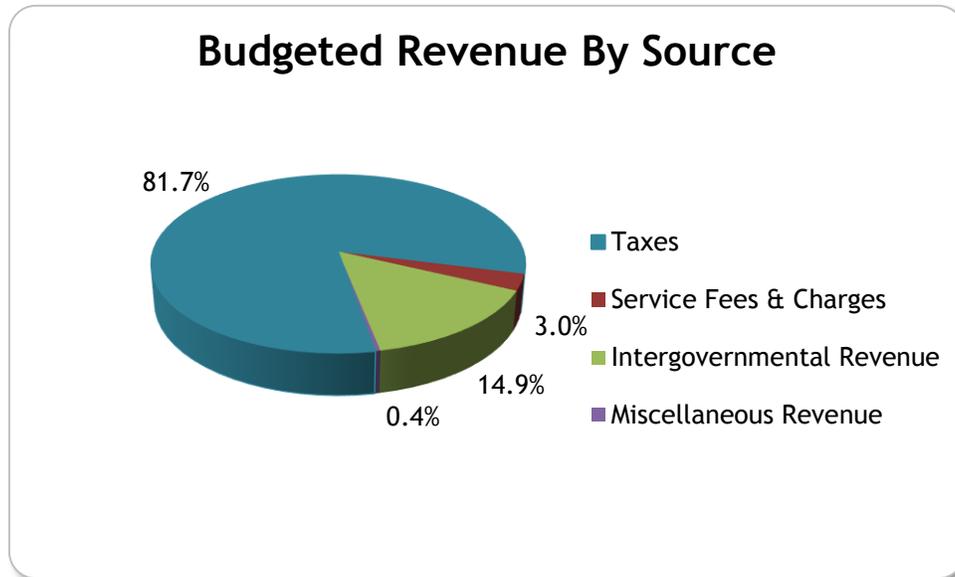
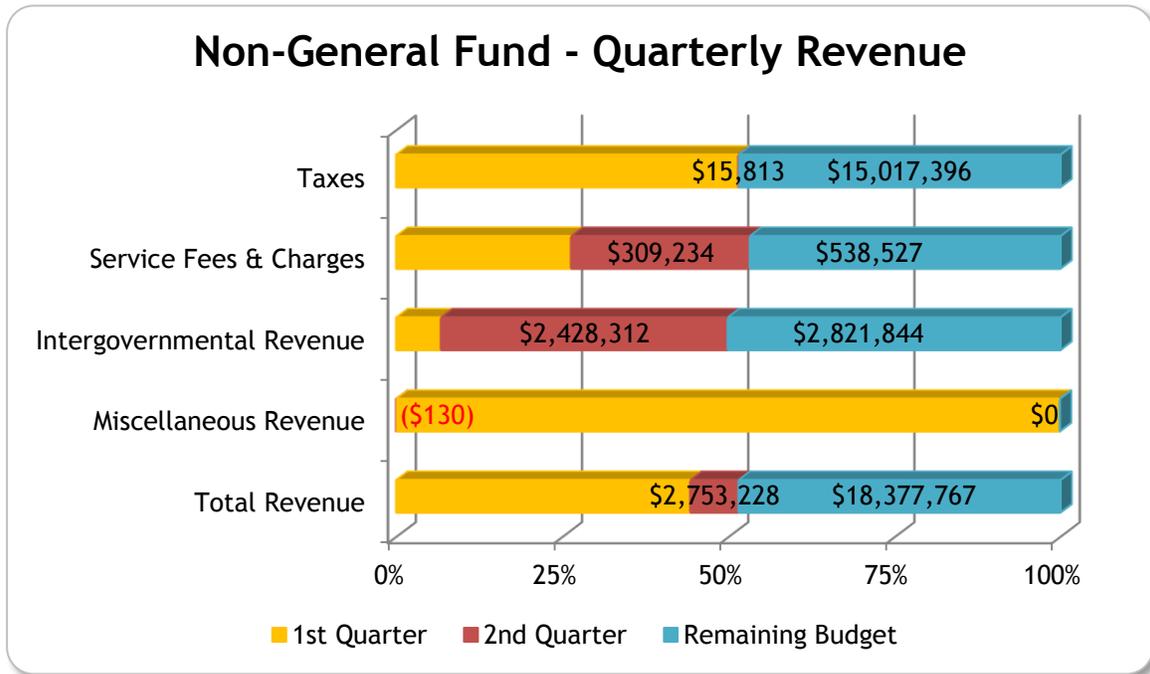


Non-General Fund - Revenue Analysis



- 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.

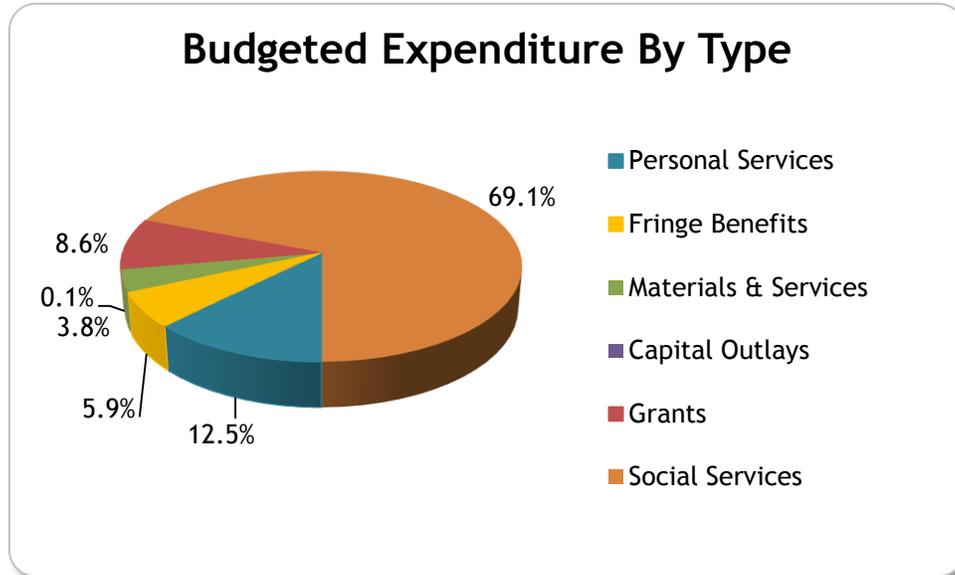


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$17,075,063	\$2,531,557	\$16,410,513	\$966,424	\$19,606,620	\$36,983,557
Current Year	\$16,755,760	\$2,753,227			\$19,508,987	\$37,874,735

*\*Current year total represents revised budget.*

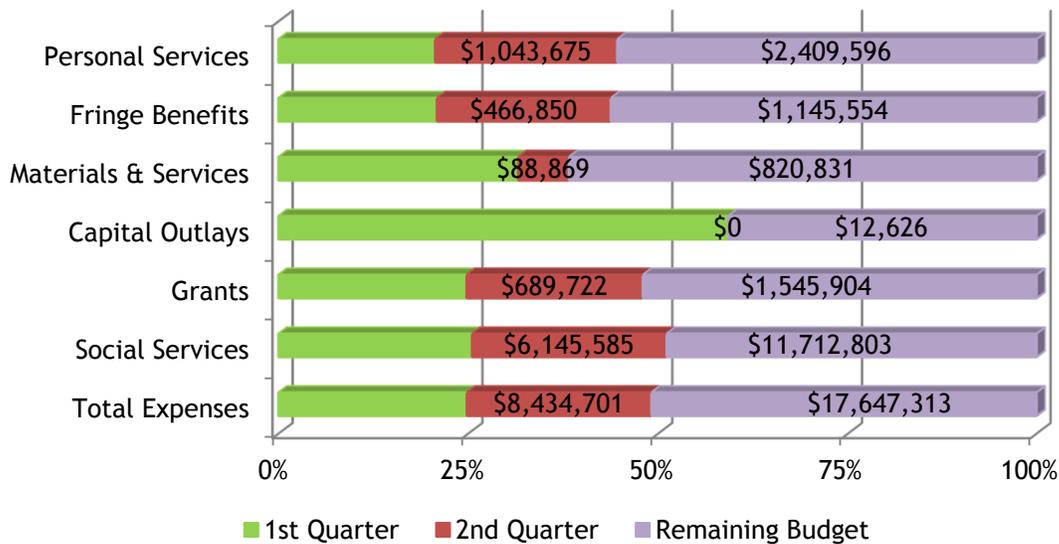
- Second quarter revenue of **\$2,753,227** represents **7.3%** of the budgeted amount for the year. YTD revenue of **\$19,508,987** represents **51.5%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1<sup>st</sup> quarter, 51.4% has been collected. House Trailer Tax, in the amount of \$8,466, and Personal Property Tax, in the amount of \$4,152, were collected in the 2<sup>nd</sup> quarter.
- Intergovernmental Revenue increased in the 2<sup>nd</sup> quarter to 49.9% 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 the Franklin County Department of Job and Family Services for Adult Protection Services.
- Miscellaneous Revenue includes reimbursement from the Nutrition Services Incentive Program (NSIP) and refunds made to clients for overpayments. The negative revenue of \$130 for the 2<sup>nd</sup> quarter is the result of reimbursing clients for overpayments made to the Office on Aging for service co-payments.

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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$7,670,303	\$8,074,320	\$7,964,053	\$8,015,460	\$15,744,623	\$31,724,136
Current Year	\$8,604,491	\$8,434,701			\$17,039,192	\$34,686,505

\*Current year total represents revised budget.

- Second quarter expenditures of **\$8,434,701** represent **24.3%** of the budgeted amount for the year. YTD expenditures of **\$17,039,192** represent **49.1%** of the budgeted amount for the year.
- Materials & Services expenditures were a total of \$508,406 through the 2<sup>nd</sup> quarter, which represents 38.2% of the budgeted amount. Of the amount expended, \$210,318 or 41.4% was Auditor & Treasurer Fees based on revenue received from the property tax levy.
- Capital Outlays expenditures were \$18,374 during the 1<sup>st</sup> quarter or 59.3% of the budgeted amount due to the one-time purchase of servers.
- Office on Aging expended \$12,252,972 within Social Services through the 2<sup>nd</sup> quarter, which represents 51.1% of the 2014 budgeted amount. Of the amount expended through the 2<sup>nd</sup> quarter, \$8,890,214 or 72.6% was for Board and Care and \$1,950,959 or 15.9% 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 <sup>st</sup> Quarter	\$1,004,082	\$897,752	89.4%
2 <sup>nd</sup> Quarter	\$1,171,429	\$1,043,676	89.1%
3 <sup>rd</sup> Quarter	\$1,004,082		
4 <sup>th</sup> Quarter	\$1,171,429		
<b>Total</b>	<b>\$4,351,023</b>	<b>\$1,941,428</b>	<b>44.6%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. Personal Services expenditures through the 2<sup>nd</sup> 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 was certified by the Budget Commission in the 1<sup>st</sup> 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

- House Bill 483, which was part of the Mid Biennium Review, included an additional \$10 million to be appropriated in State Fiscal Year 2015 for Adult Protective Services statewide. This may result in an increased allocation to Franklin County Department of Job and Family Services, which contracts with the Office on Aging to provide Adult Protective Services. The Ohio Department of Job and Family Services has established a Workgroup to make recommendations no later than September 20, 2014 regarding distribution of these funds. OMB will continue to monitor this process to make budget adjustments where appropriate.