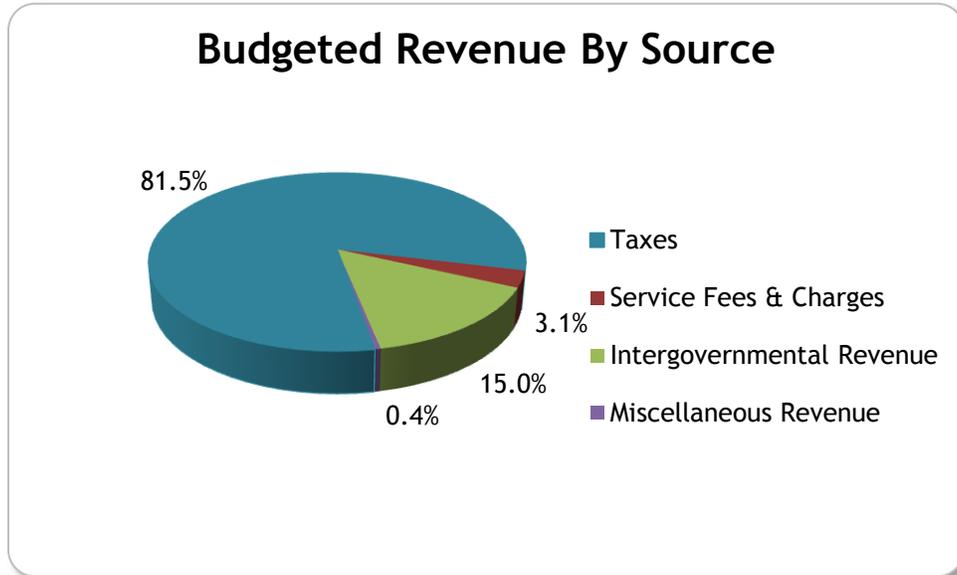
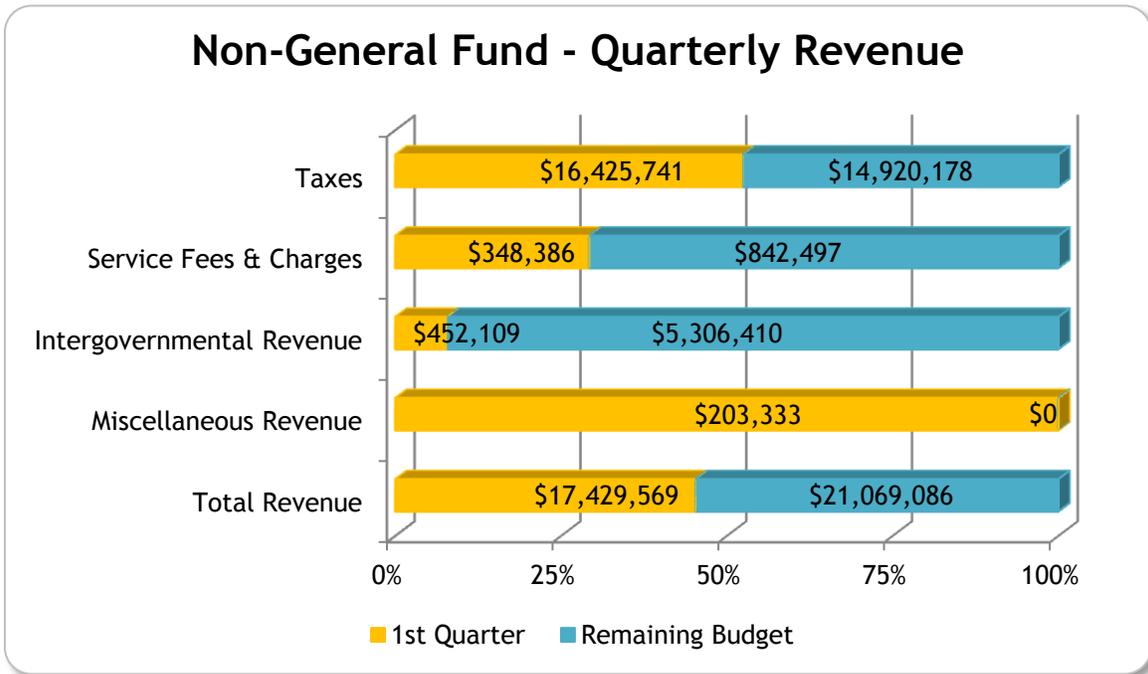


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Office on Aging is estimated to be **\$38,462,721** for 2016.
- 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.

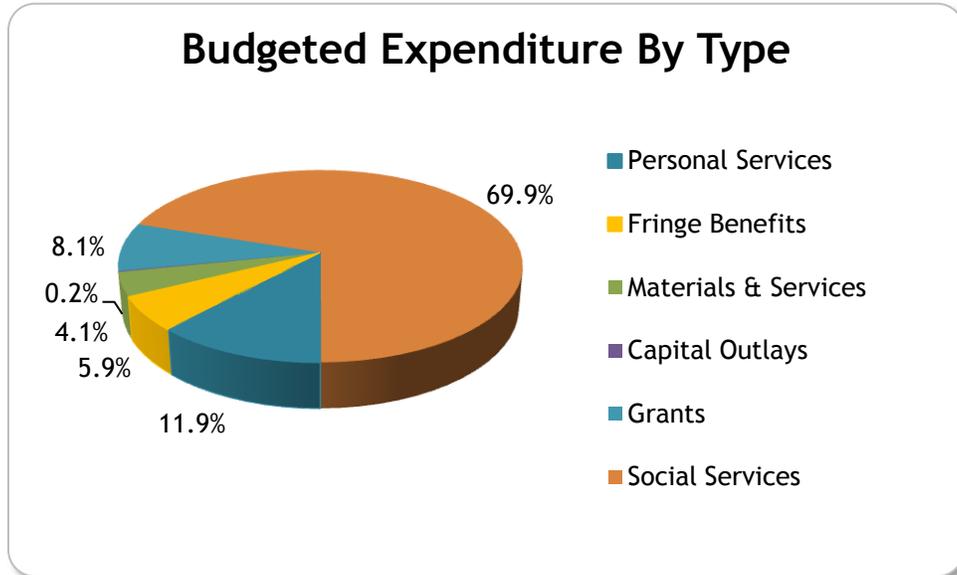


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$952,200	\$18,804,034	\$14,714,384	\$2,500,477	\$952,200	\$36,971,095
Current Year	\$17,429,569				\$17,429,569	\$38,462,721

\*Current year total represents revised budget.

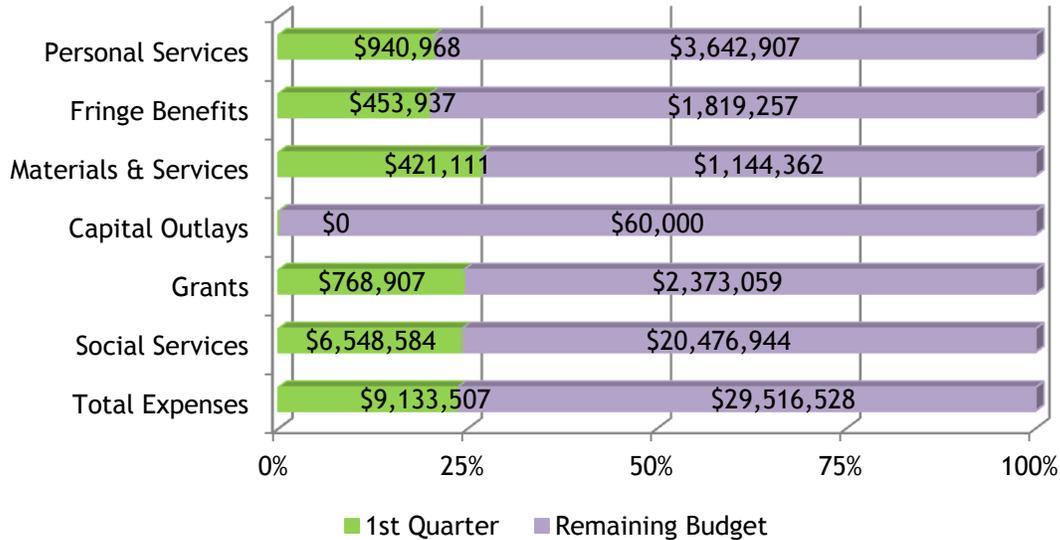
- First quarter revenue of **\$17,429,569** represents **45.3%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement occurred during the 2<sup>nd</sup> quarter of 2015. In 2016, settlement returned to the 1<sup>st</sup> quarter.
- Intergovernmental Revenue is less than 25% of the budgeted amount, but is expected to align with budget during the 2<sup>nd</sup> and 3<sup>rd</sup> quarters with receipt of the state reimbursements for the non-business, owner occupied, and homestead rollbacks.
- 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 **\$38,650,036** for 2016.

### 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	\$8,695,990	\$9,349,269	\$9,020,749	\$8,821,341	\$8,695,990	\$35,887,349
Current Year	\$9,133,508				\$9,133,508	\$38,650,036

\*Current year total represents revised budget.

- First quarter expenditures of **\$9,133,508** represent **23.6%** of the budgeted amount for the year.
- There were no Capital Outlays expenditures during the 1<sup>st</sup> quarter. The purchase of servers, a mail machine, and imaging equipment is scheduled for later in the year.
- The Office on Aging expended \$6,548,584 within Social Services during the 1<sup>st</sup> quarter, which represents 24.2% of the 2016 budgeted amount. Of the amount expended during the 1<sup>st</sup> quarter, \$4,850,754 or 74.1% was for Board and Care and \$1,140,500 or 16.2% 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	\$1,057,818	\$940,968	89.0%
2 <sup>nd</sup> Quarter	\$1,234,120		
3 <sup>rd</sup> Quarter	\$1,234,120		
4 <sup>th</sup> Quarter	\$1,057,818		
<b>Total</b>	<b>\$4,583,876</b>	<b>\$940,968</b>	<b>20.5%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. Personal Services expenditures in the 1<sup>st</sup> quarter were under budget due to seven vacant staff positions, including six case managers and one case manager supervisor. These positions were recommended in the 2012 Human Services Levy Review Committee report but have not yet been filled due to space limitations. Additional space has been allocated at Memorial Hall to the Office on Aging and the build out of offices to accommodate the additional staff is expected to be completed in the 2<sup>nd</sup> quarter.

### Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 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:
  - \$71,512 in the Senior Services Fund (Fund 2027)
  - \$18,889 in the in the Adult Protective Services Fund (Fund 2078).
- Resolution No. 0147-16 authorized non-general fund supplemental appropriations in the amount of \$447,362 to support contract services provided during December 2015 for which an invoice was received in January 2016.

### Non-General Fund - Budget Corrective Items - Pending

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

### Additional Budget Analysis

- The 2016-2017 state biennial budget (House Bill 64) included a provision for the complete phase out of the tangible personal property tax (TPPT) reimbursement for the levy agencies in Franklin County as of July 1, 2015. The last TPPT reimbursement for the Office on Aging in the amount of \$107,639 was received in July 2015.