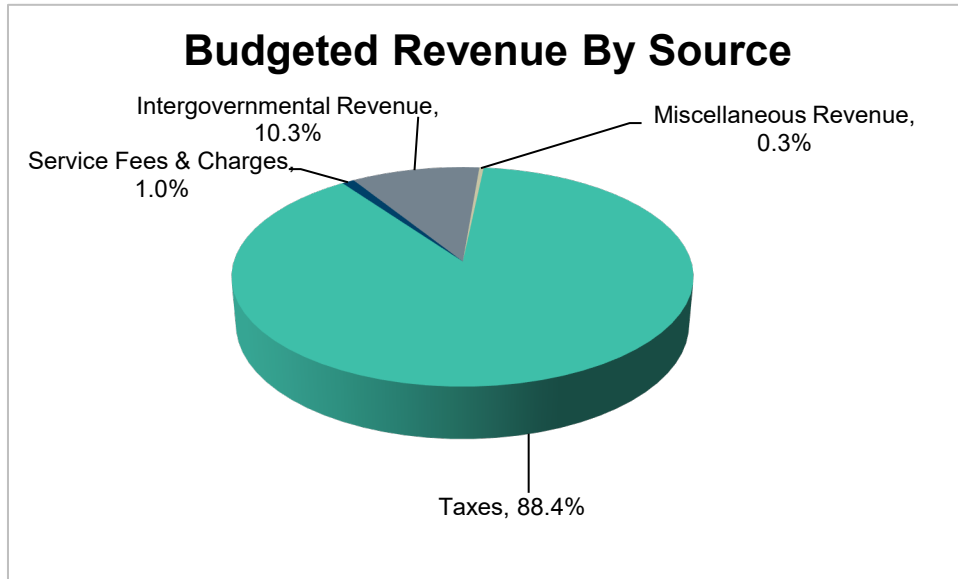
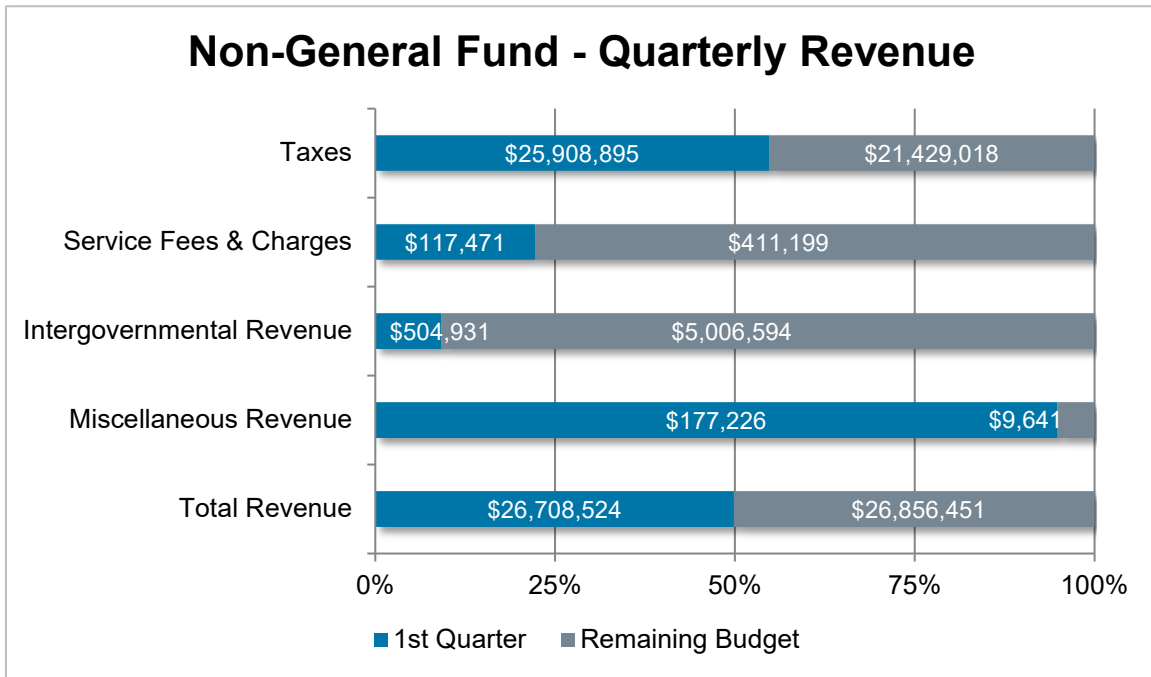


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Office on Aging is estimated to be **\$53,564,976** for 2023.
- The main sources of non-general fund revenue for the Office on Aging are:
 - Proceeds from a 1.75 mill property tax levy, client co-pays, and grants in the Senior Services Fund.
 - Payments from the Franklin County Department of Job & Family Services to support state-mandated adult protective services for adults age 60 and over in the Adult Protective Services Fund.

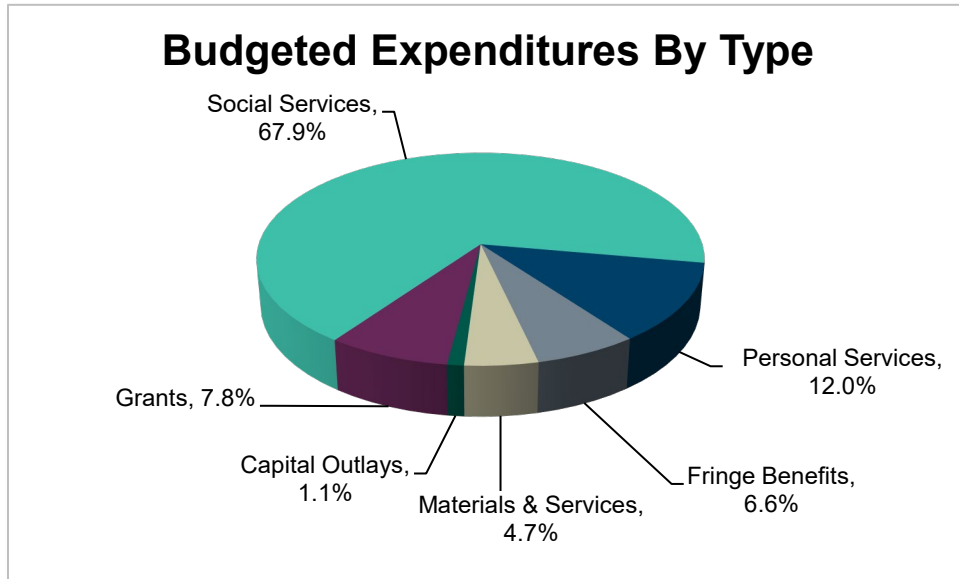


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$26,463,875	\$2,233,908	\$23,693,774	\$603,731	\$26,463,875	\$52,995,288
Current Year	\$26,708,524				\$26,708,524	\$53,564,976

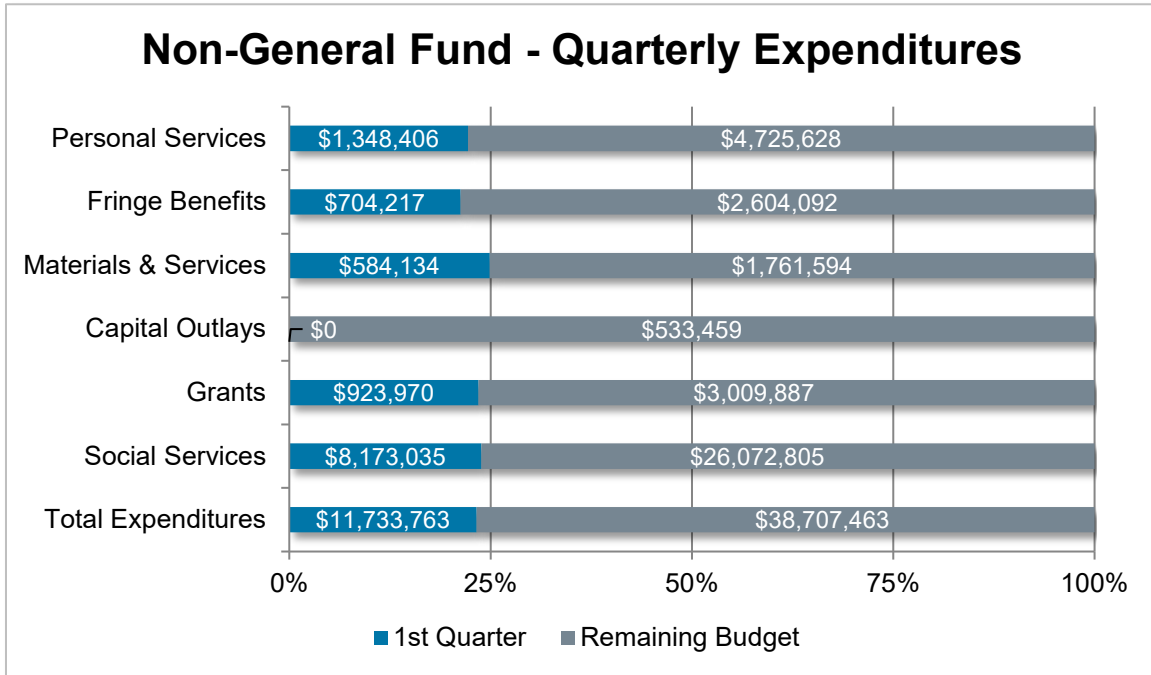
**Current year total represents revised budget.*

- First quarter revenue of **\$26,708,524** represents **49.9%** 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, 54.7% has been collected. Collections in the 1st quarter were \$248,188 or 1.0% above the prior year due primarily to an increase in new construction.
- Service Fees & Charges revenue was \$117,471, which represents 22.2% of the budgeted amount. The amount was \$99,817 or 45.9% lower than the prior year. This variance from the prior year is mainly due to the sliding fee scale being revised for the first time since 2009 and a delay with the new Homemaker Services contract.
- Intergovernmental Revenue is less than 25.0% of the budgeted amount but is expected to align with the budget during the 2nd and 3rd quarters with receipt of the state reimbursements for the nonbusiness, 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 **\$50,441,226** for 2023.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$8,560,506	\$11,221,696	\$9,539,878	\$12,065,820	\$8,560,506	\$41,387,900
Current Year	\$11,733,763				\$11,733,763	\$50,441,226

**Current year total represents revised budget.*

- First quarter expenditures of **\$11,733,763** represent **23.3%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$584,134 during the 1st quarter, which represent 24.9% of the budgeted amount, due to the timing of the various settlement fees associated with the property tax levy.
- There were no expenditures within Capital Outlays during the 1st quarter. The purchase of IT software and hardware is scheduled for later in the year.
- The Office on Aging expended \$8,173,035 within Social Services during the 1st quarter, which represents 23.9% of the budgeted amount. Social Services expenditures were \$3,018,571, or 58.6% higher than the prior year mainly due to increased provider rates and an increase in the number of clients served. Of the amount expended, \$6,081,047 or 74.4% was for Board and Care and \$863,564 or 10.6% 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	\$1,401,700	\$1,348,406	96.2%
2 nd Quarter	\$1,635,317		
3 rd Quarter	\$1,401,700		
4 th Quarter	\$1,635,317		
Total	\$6,074,034	\$1,348,406	22.2%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$266,741	Supplemental	Non-Bargaining Increase
0053-23	\$569,691	Supplemental	Carryover of Prior Year Expenditures
0229-23	(\$56,986)	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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