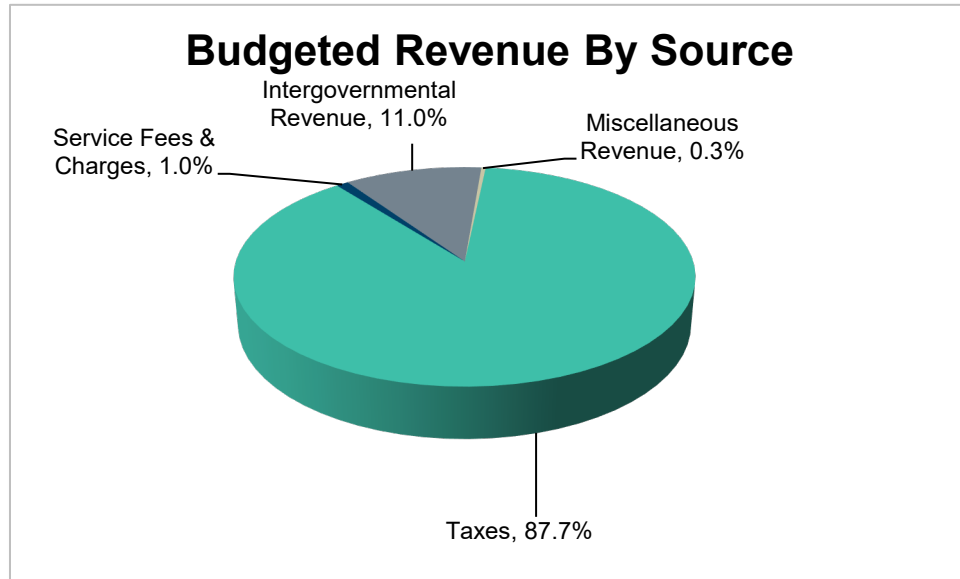
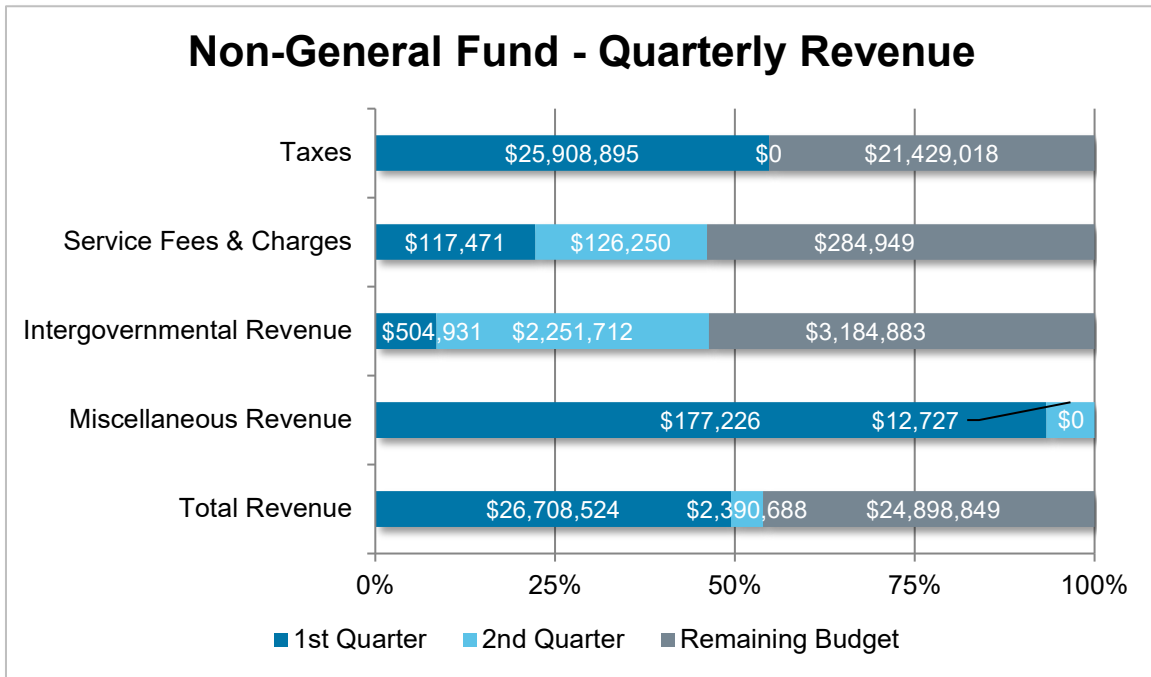


## Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Office on Aging is estimated to be **\$53,994,976** 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.

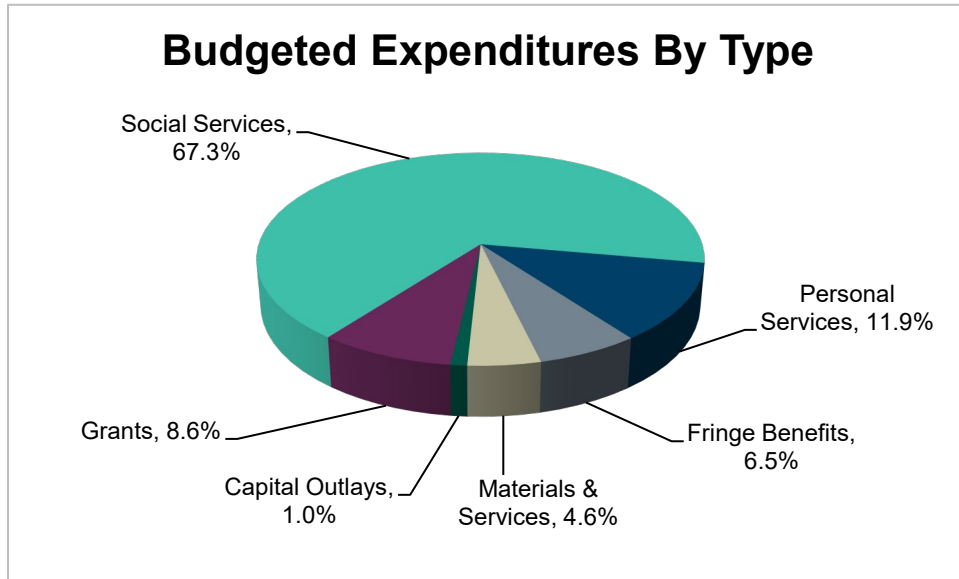


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$26,463,875	\$2,233,908	\$23,693,774	\$603,731	\$28,697,783	\$52,995,288
Current Year	\$26,708,524	\$2,390,688			\$29,099,213	\$53,994,976

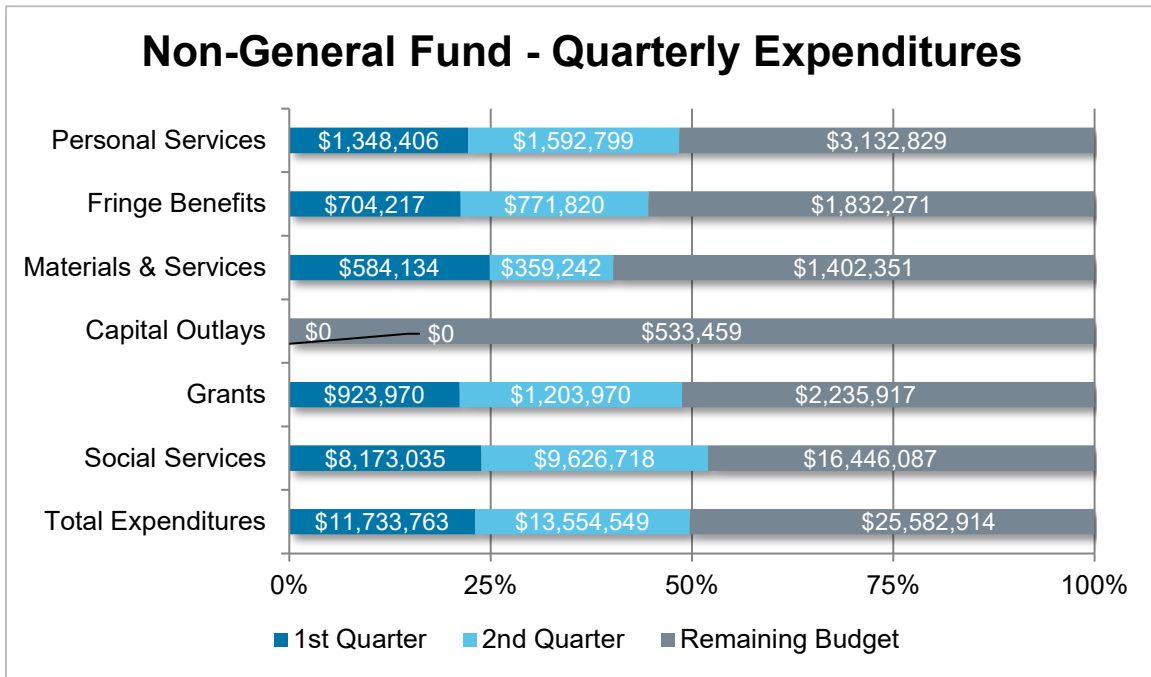
\*Current year total represents revised budget.

- Second quarter revenue of **\$2,390,688** represents **4.4%** of the budgeted amount for the year. YTD revenue of **\$29,099,213** represents **53.9%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. Year-to-date, 54.7% has been collected. Collections through the end of the 2<sup>nd</sup> quarter were \$234,595 or 0.9% above the prior year, due primarily to an increase in new construction.
- Service Fees & Charges revenue was \$243,722 through the end of the 2<sup>nd</sup> quarter, which represents 46.1% of the budgeted amount. The amount was \$158,940 or 39.5% lower than the prior year. This variance from the prior year was 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 was \$2,756,643 through the end of the 2<sup>nd</sup> quarter, which represents 46.4% of the budgeted amount. This amount is \$224,389 or 8.9% higher than the prior year mainly due to the receipt of COVID-19 recovery funding for technology and health initiatives.
- 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 **\$50,871,226** for 2023.



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	\$8,560,506	\$11,221,696	\$9,539,878	\$12,065,820	\$19,782,202	\$41,387,900
Current Year	\$11,733,763	\$13,554,549			\$25,288,312	\$50,871,226

\*Current year total represents revised budget.

- Second quarter expenditures of **\$13,554,549** represent **26.6%** of the budgeted amount for the year. YTD expenditures of **\$25,288,312** represent **49.7%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$943,377 through the end of the 2<sup>nd</sup> quarter, which represent 40.2% of the budgeted amount. While the amount appears to be under budget, expenditures are expected to more closely align with the budget by the end of the year.
- There were no expenditures within Capital Outlays through the end of the 2<sup>nd</sup> quarter. The purchase of IT software and hardware is scheduled for later in the year.
- The Office on Aging expended \$9,626,718 within Social Services during the 2<sup>nd</sup> quarter, which represents 28.1% of the budgeted amount. Social Services expenditures were \$1,331,091, or 16.1% higher than the same period during the prior year, mainly due to increased provider rates and an increase in the number of clients served. Of the amount expended, \$6,909,318 or 71.2% was for Board and Care and \$1,349,181 or 14.0% 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	\$1,401,700	\$1,348,406	96.2%
2 <sup>nd</sup> Quarter	\$1,635,317	\$1,592,799	97.4%
3 <sup>rd</sup> Quarter	\$1,401,700		
4 <sup>th</sup> Quarter	\$1,635,317		
<b>Total</b>	<b>\$6,074,034</b>	<b>\$2,941,205</b>	<b>48.4%</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. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> or 2<sup>nd</sup> quarters.

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
0319-23	\$430,000	Supplemental	COVID-19 Recovery Grants

Non-General Fund – Budget Corrective Items - Pending

Resolution No.	Amount	Type	Description
TBD	\$65,253	Supplemental	Two New Training Officer FTEs