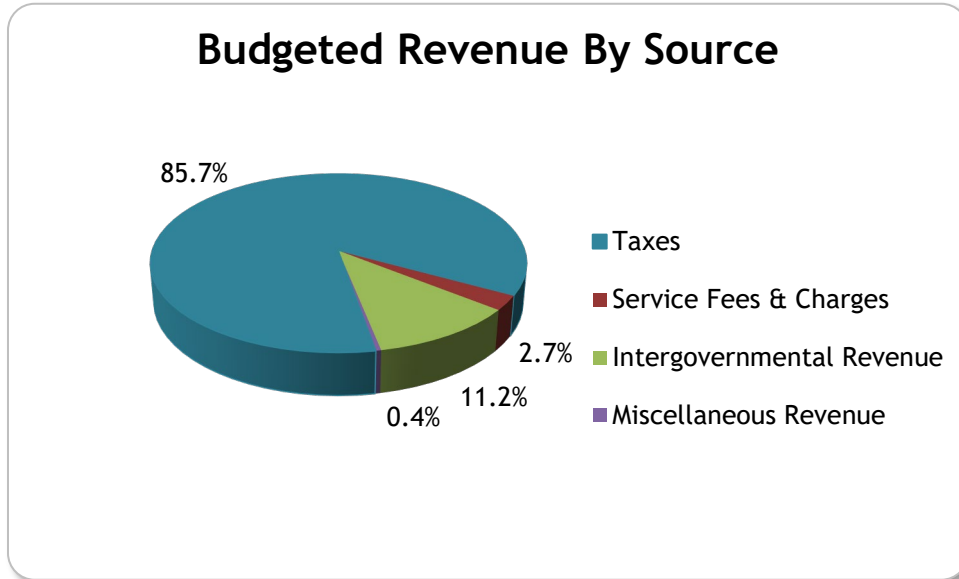
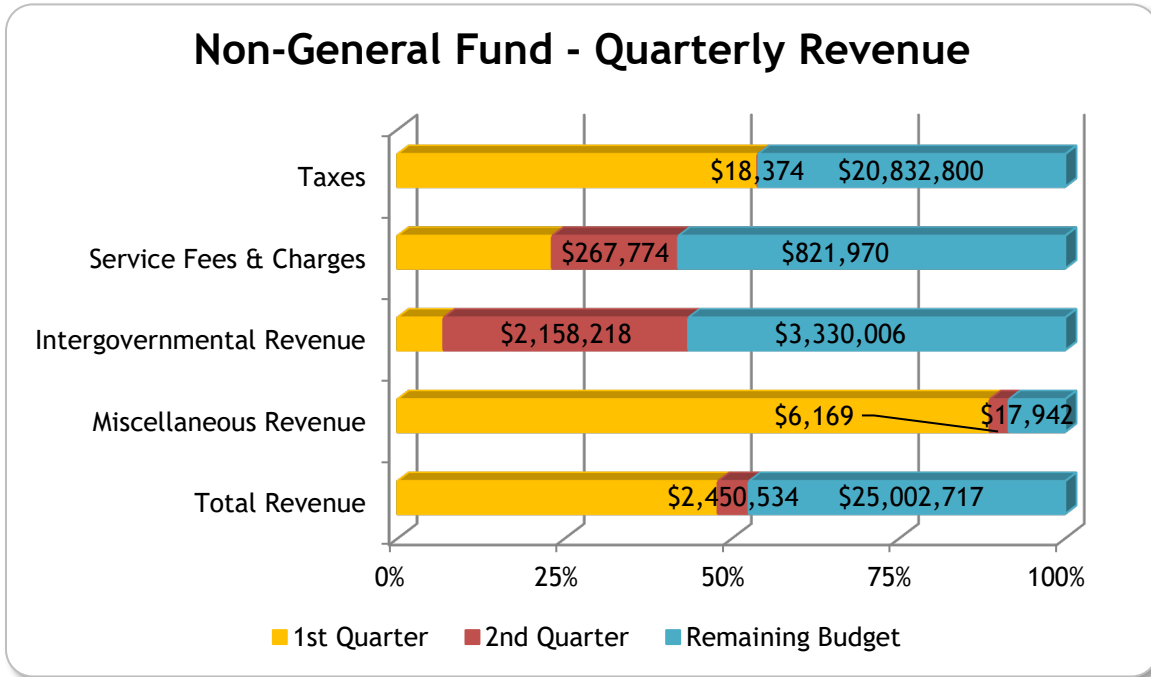


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Office on Aging is estimated to be **\$52,705,776** for 2020.
- 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 (Fund 2027)
  - 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 (Fund 2078)

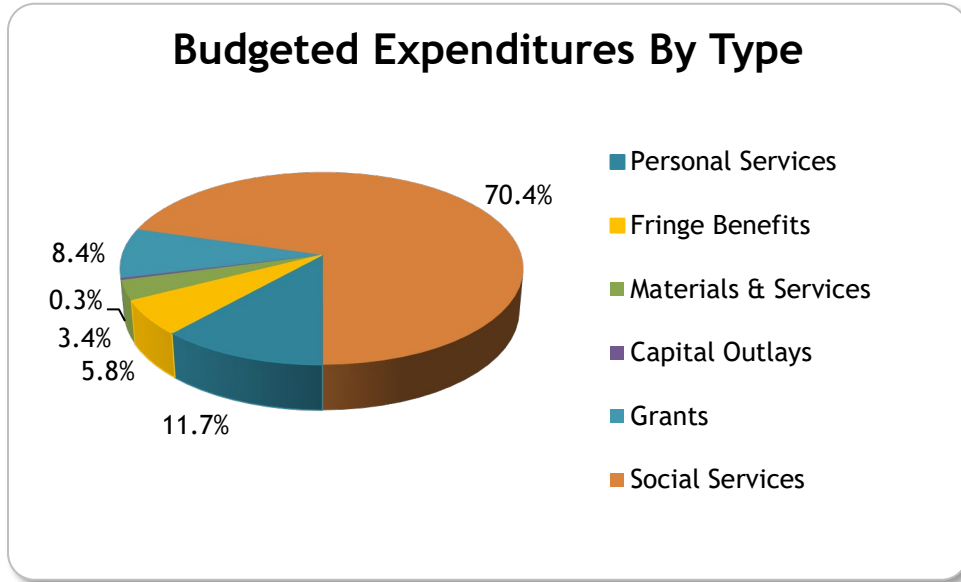


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$24,785,631	\$2,666,986	\$23,404,267	\$855,833	\$27,452,617	\$51,712,717
Current Year	\$25,252,525	\$2,450,534			\$27,703,059	\$52,705,776

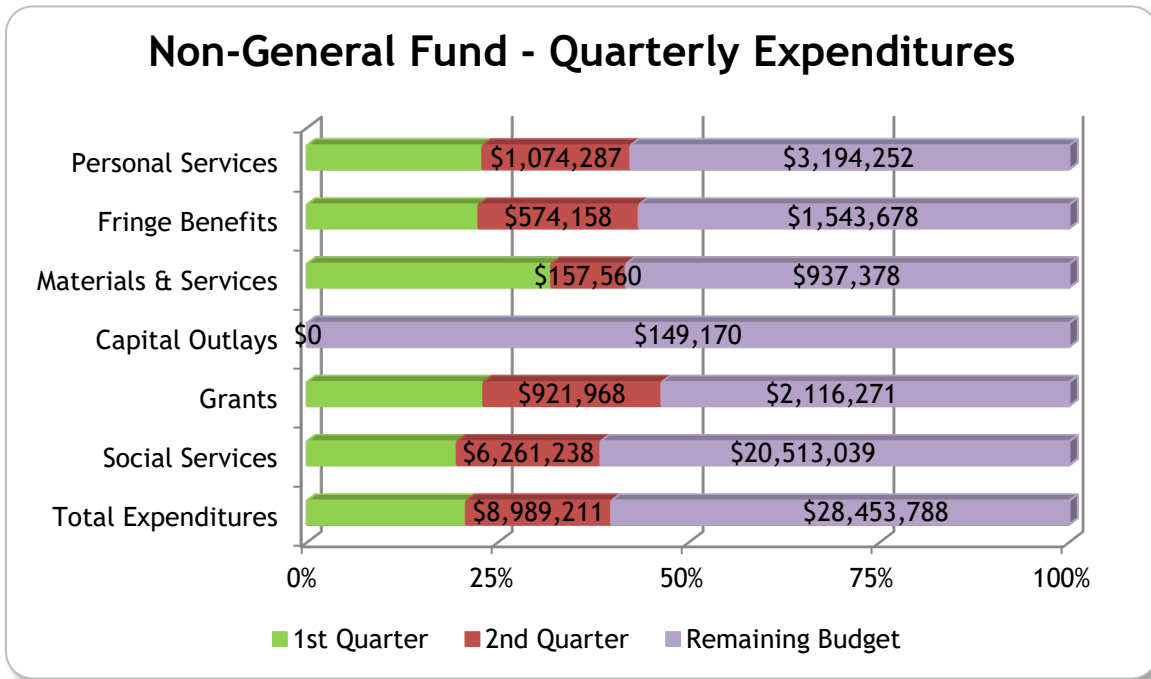
\*Current year total represents revised budget.

- Second quarter revenue of **\$2,450,534** represents **4.7%** of the budgeted amount for the year. YTD revenue of **\$27,703,059** represents **52.6%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in the 1<sup>st</sup> and 3<sup>rd</sup> quarters. Year-to-date, \$24,349,891 or 53.9% has been collected. This represents an increase of \$590,762 or 2.5% from the amount collected during the same period in the prior year.
- Service Fees & Charges were \$595,543 through the end of the 2<sup>nd</sup> quarter, or 42.0% of the budgeted amount. This is lower than the 50.0% benchmark mainly due to lower client co-pays because of a reduction of in-home services due to the global COVID-19 pandemic.
- Intergovernmental Revenue was \$2,564,573 through the end of the 2<sup>nd</sup> quarter, or 43.5% of the budgeted amount. This amount is \$259,191 or 9.2% lower compared to the prior year due in part to lower than anticipated State Grants revenue due to the impact of the global COVID-19 pandemic as well as lower revenue from Job and Family Services for Adult Protective Services.
- 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 **\$47,293,790** for 2020.



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	\$10,080,373	\$9,420,115	\$10,117,109	\$9,569,613	\$19,500,488	\$39,187,210
Current Year	\$9,850,791	\$8,989,211			\$18,840,002	\$47,293,790

\*Current year total represents revised budget.

- Second quarter expenditures of **\$8,989,211** represent **19.0%** of the budgeted amount for the year. YTD expenditures of **\$18,840,002** represent **39.8%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$672,258 through the end of the 2<sup>nd</sup> quarter, which represent 41.8% of the budgeted amount. Year-to-date, expenditures were \$74,091 or 12.4% higher compared to the prior year, due mainly to increased spending in IT Consultants.
- There were no expenditures within Capital Outlays during the 2<sup>nd</sup> quarter. The purchase of IT hardware and software is scheduled for later in the year.
- The Office on Aging expended \$6,261,238 within Social Services in the 2<sup>nd</sup> quarter, which represents 38.4% of the budgeted amount. Of the amount expended, \$4,278,969 or 68.3% was for Board and Care and \$1,233,772 or 19.7% 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	\$1,436,438	\$1,272,006	88.6%
2 <sup>nd</sup> Quarter	\$1,231,231	\$1,074,287	87.3%
3 <sup>rd</sup> Quarter	\$1,436,438		
4 <sup>th</sup> Quarter	\$1,436,438		
<b>Total</b>	<b>\$5,540,545</b>	<b>\$2,346,293</b>	<b>42.3%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 48.1% of the budgeted amount. The variance in Personal Services expenditures in the 1<sup>st</sup> and 2<sup>nd</sup> quarters was due to higher than anticipated vacancies.

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

- Resolution No. 0023-20 authorized non-general fund supplemental appropriations in the amount of \$4,556,197 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Office on Aging were:
  - \$152,032 in the Senior Services Fund (Fund 2027)
  - \$39,280 in the Adult Protective Services Fund (Fund 2078)
- A revenue increase of \$296,729 was made during the 1<sup>st</sup> quarter to reflect the revised estimate certified by the Budget Commission for property tax collections within the Senior Services Fund (Fund 2027).
- Resolution No. 0388-20 authorized a supplemental appropriation in the amount of \$270,000 in Grants within the Senior Services Fund (Fund 2027) to support the COVID-19 Response Grants awarded to address the public health emergency. This amount will be supported from a distribution from the Coronavirus Relief Fund that was authorized by the CARES Act.

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

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