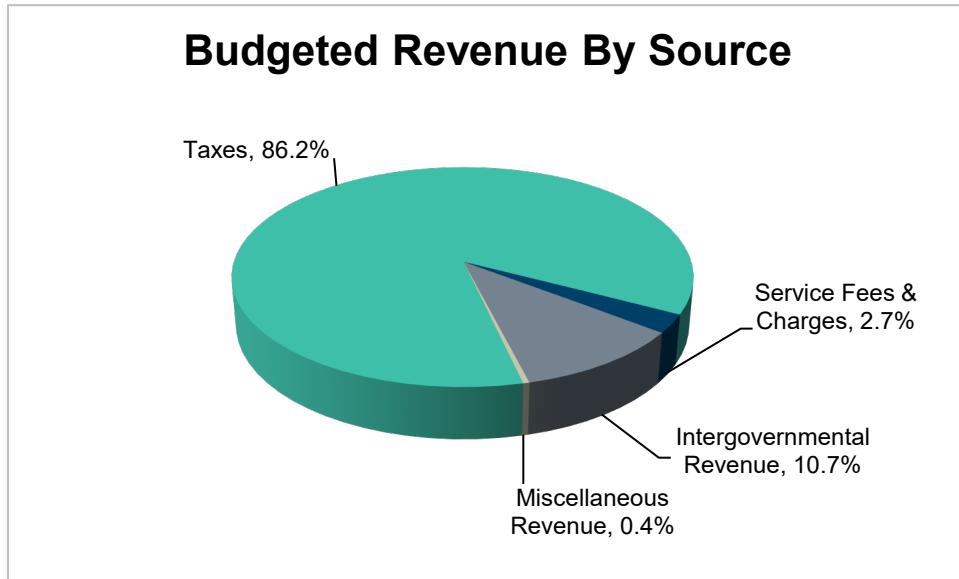
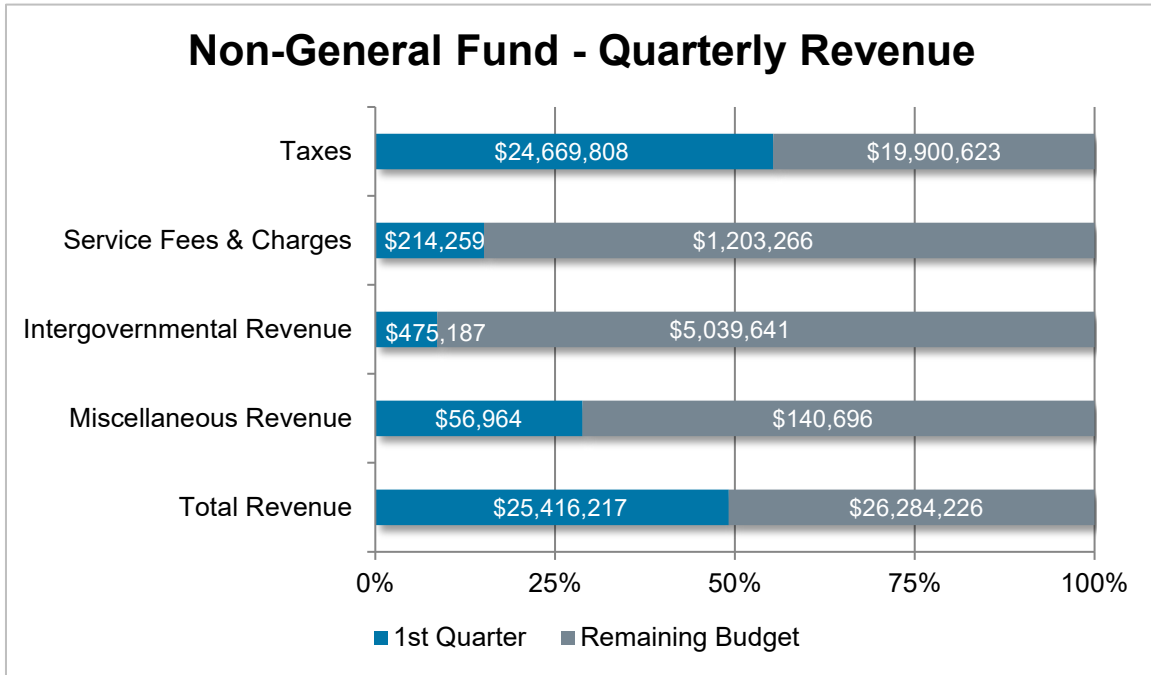


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Office on Aging is estimated to be **\$51,700,443** for 2021.
- 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

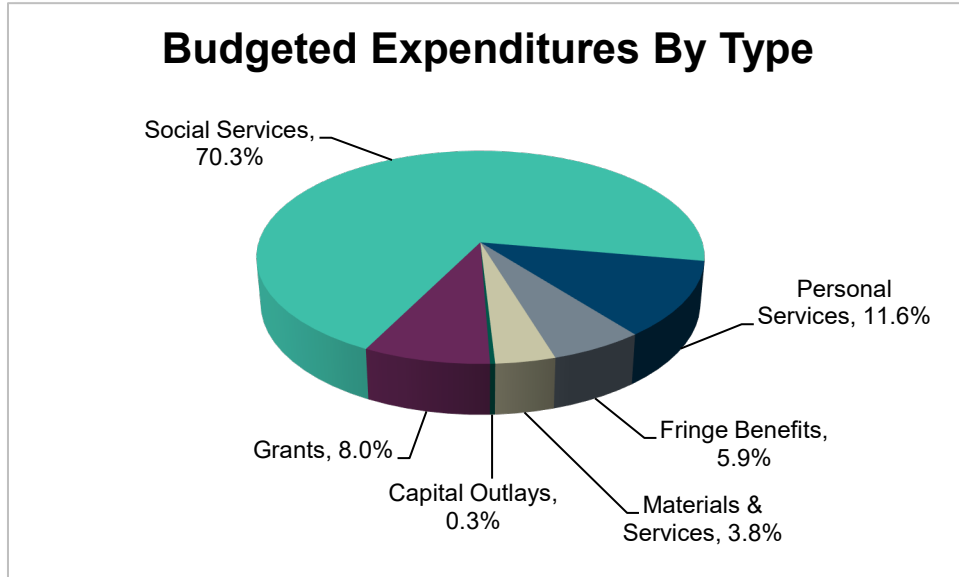


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$25,252,525	\$2,450,534	\$21,378,461	\$5,231,290	\$25,252,525	\$54,312,810
Current Year	\$25,416,217				\$25,416,217	\$51,700,443

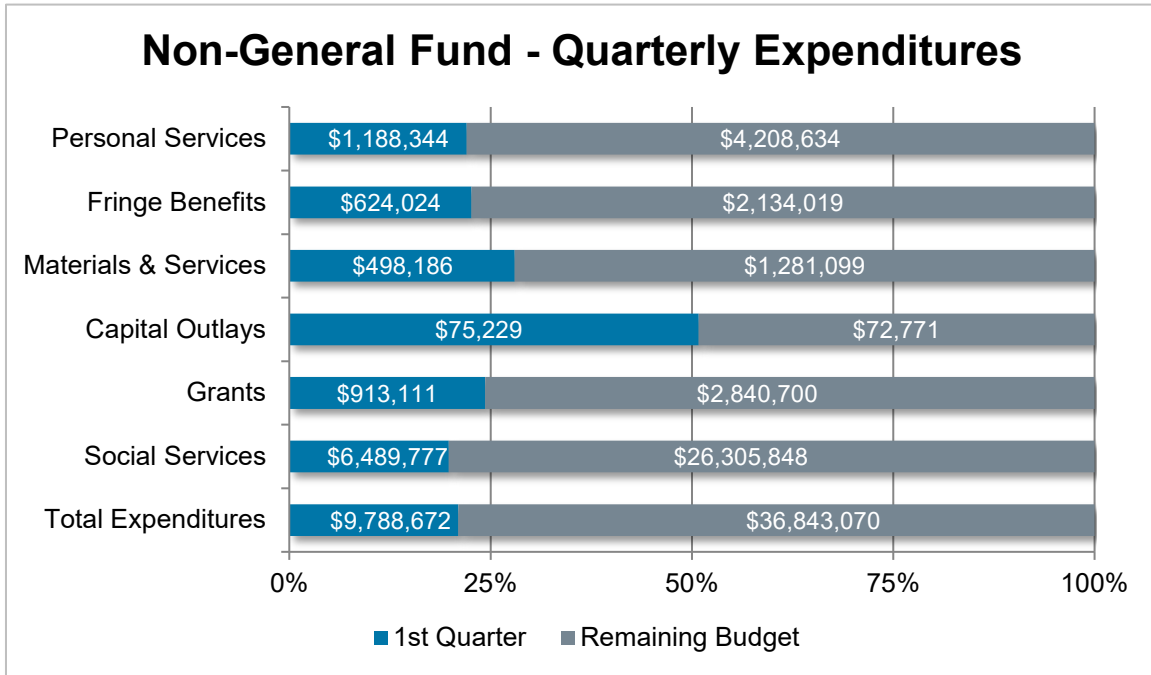
*Current year total represents revised budget.

- First quarter revenue of **\$25,416,217** represents **49.2%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. The 2021 budget included a 2.5% reduction from the revenue estimates provided by the Budget Commission due to the economic impact of COVID-19. However, collections in the 1st quarter were \$337,042 or 1.4% above the prior year.
- Service Fees & Charges revenue was \$214,259, which represents 15.1% of the budgeted amount. The amount was \$113,510 or 34.6% less than the prior year. The variance from the prior year is due to certain in-home services being put on hold and the fact that home delivered meals have been provided for free since April 2020, both due to the impact of COVID-19.
- Intergovernmental Revenue is less than 25.0% of the budgeted amount, but is expected to align with 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 **\$46,631,742** for 2021.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$9,850,791	\$8,989,211	\$8,737,548	\$10,701,687	\$9,850,791	\$38,279,237
Current Year	\$9,788,672				\$9,788,672	\$46,631,742

**Current year total represents revised budget.*

- First quarter expenditures of **\$9,788,672** represent **21.0%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$498,186 during the 1st quarter, which represent 28.0% of the budgeted amount, due to the timing of the various settlement fees associated with the property tax levy.
- Capital Outlays expenditures totaled \$75,229 during the 1st quarter, which represent 50.8% of the budgeted amount, due to the purchase of IT software.
- The Office on Aging expended \$6,489,777 within Social Services during the 1st quarter, which represents 19.8% of the budgeted amount. Of the amount expended, \$4,246,923 or 65.4% was for Board and Care and \$1,274,271 or 19.6% 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	\$1,245,456	\$1,188,344	95.4%
2 nd Quarter	\$1,245,456		
3 rd Quarter	\$1,453,033		
4 th Quarter	\$1,453,033		
Total	\$5,396,978	\$1,188,344	22.0%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$116,466	Supplemental	Non-Bargaining Increase
Certificate	\$164,224	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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