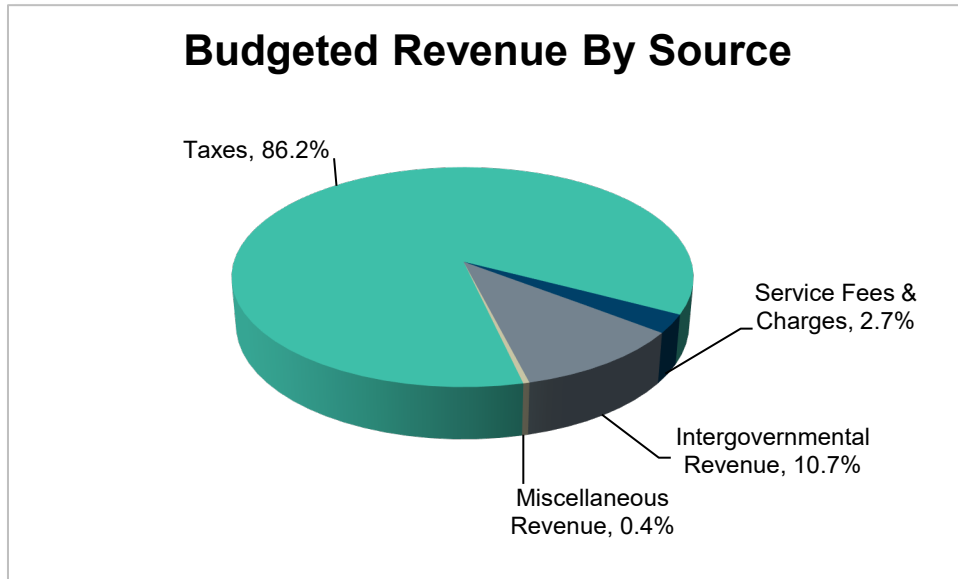
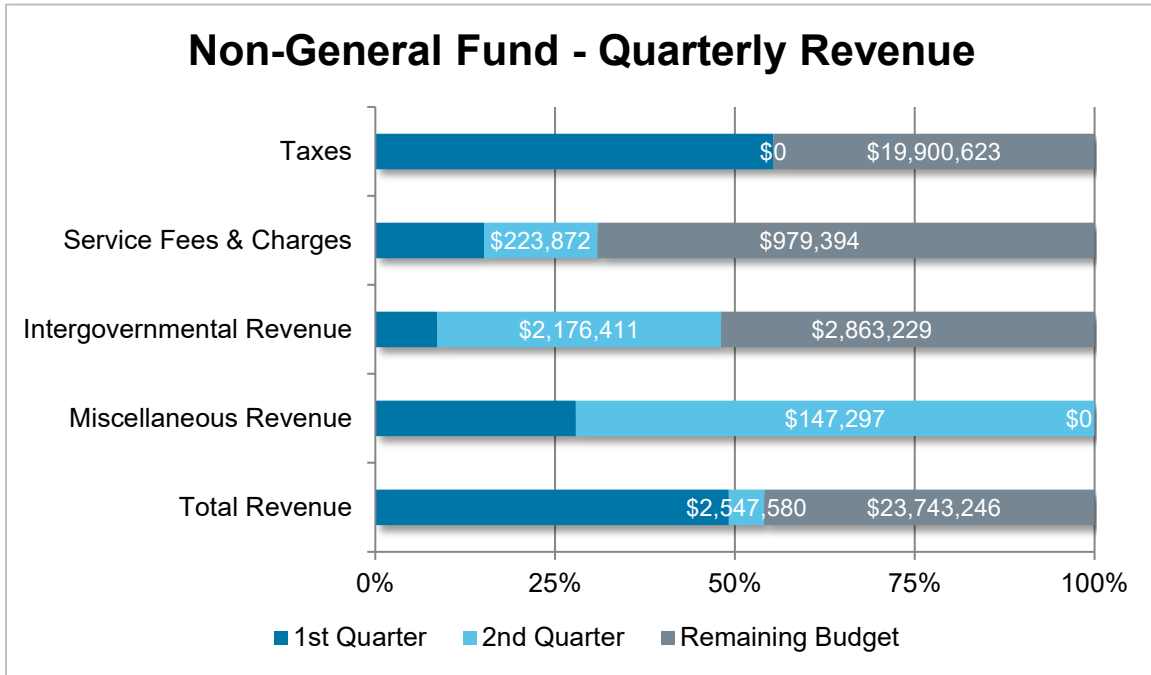


Non-General Fund – Revenue Analysis



- 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.

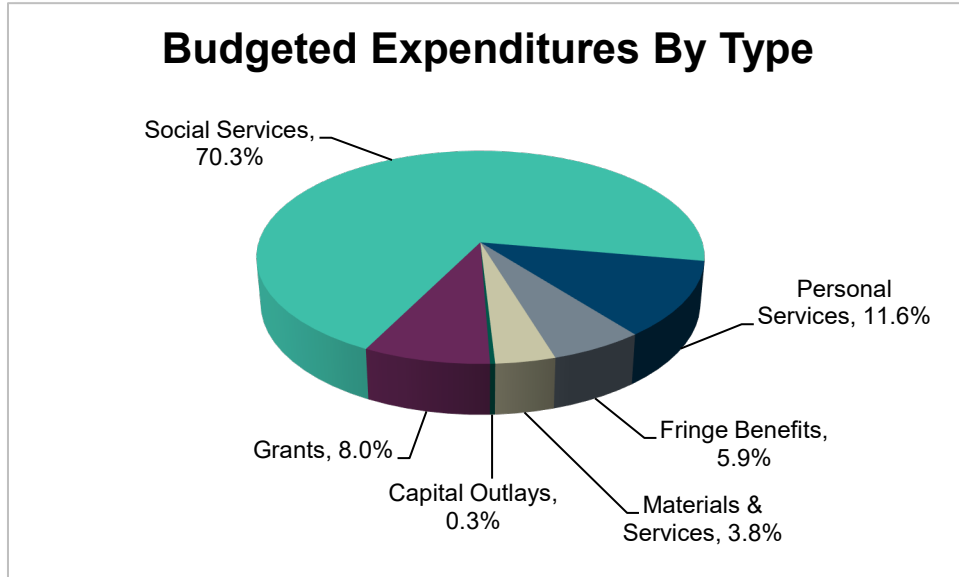


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$25,252,525	\$2,450,534	\$21,378,461	\$5,231,290	\$27,703,059	\$54,312,810
Current Year	\$25,416,217	\$2,547,580			\$27,963,798	\$51,700,443

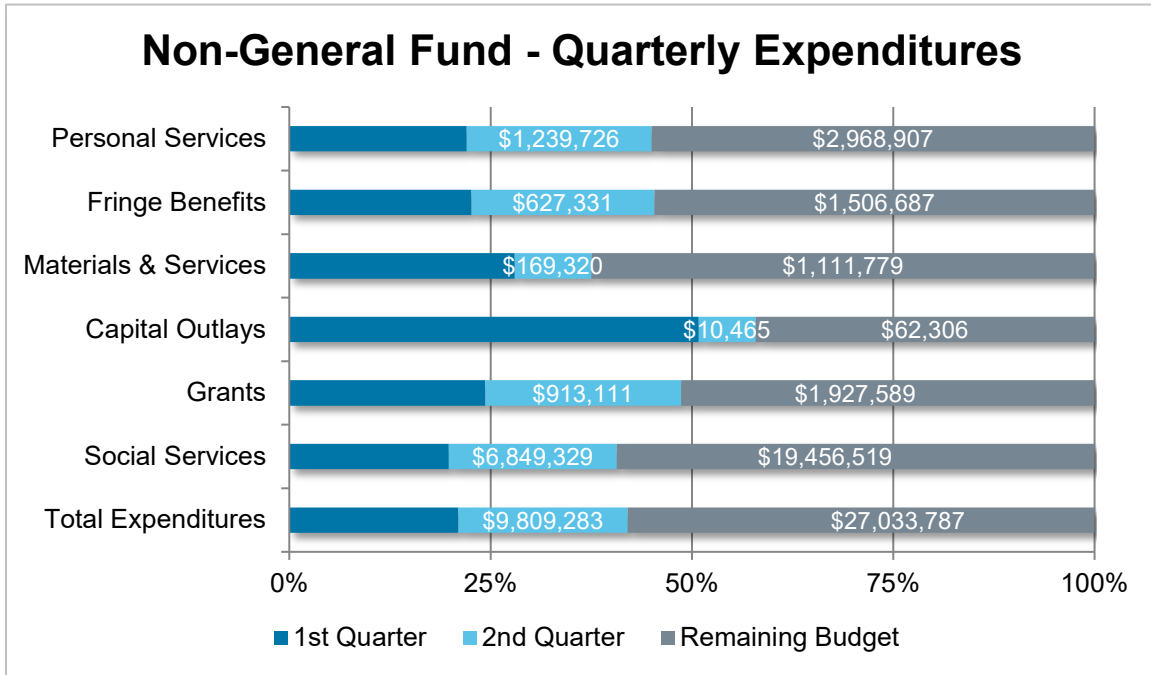
*Current year total represents revised budget.

- Second quarter revenue of **\$2,547,580** represents **4.9%** of the budgeted amount for the year. YTD revenue of **\$27,963,798** represents **54.1%** 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 through the end of the 2nd quarter were \$319,917 or 1.3% higher than the prior year.
- Service Fees & Charges revenue was \$438,131 through the end of the 2nd quarter, which represents 30.9% of the budgeted amount. The amount was \$157,412 or 26.4% lower than the prior year. The variance from the prior year is due to the fact that home delivered meals have been provided for free since April 2020 due to the impact of COVID-19.
- Intergovernmental Revenue was \$2,651,599 through the end of the 2nd quarter, which represents 48.1% of the budgeted amount.
- 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	\$18,840,002	\$38,279,237
Current Year	\$9,788,672	\$9,809,283			\$19,597,955	\$46,631,742

*Current year total represents revised budget.

- Second quarter expenditures of **\$9,809,283** represent **21.0%** of the budgeted amount for the year. YTD expenditures of **\$19,597,955** represent **42.0%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$667,506 through the end of the 2nd quarter, which represent 37.5% of the budgeted amount. While the amount appears to be under budget, expenditures are consistent with the prior year are expected to more closely align with the budget by the end of the year.
- Capital Outlays expenditures totaled \$85,694 through the end of the 2nd quarter, which represent 57.9% of the budgeted amount, due to the purchase of IT software.
- The Office on Aging expended \$6,849,329 within Social Services during the 2nd quarter, which represents 20.9% of the budgeted amount. Of the amount expended, \$4,500,240 or 65.7% was for Board and Care and \$1,233,512 or 18.0% 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 st Quarter	\$1,245,456	\$1,188,344	95.4%
2 nd Quarter	\$1,245,456	\$1,239,726	99.5%
3 rd Quarter	\$1,453,033		
4 th Quarter	\$1,453,033		
Total	\$5,396,978	\$2,428,071	45.0%

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. The variance in Personal Services expenditures during the 1st quarter were due to higher than anticipated vacancies. There was no significant variance during the 2nd quarter.

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.