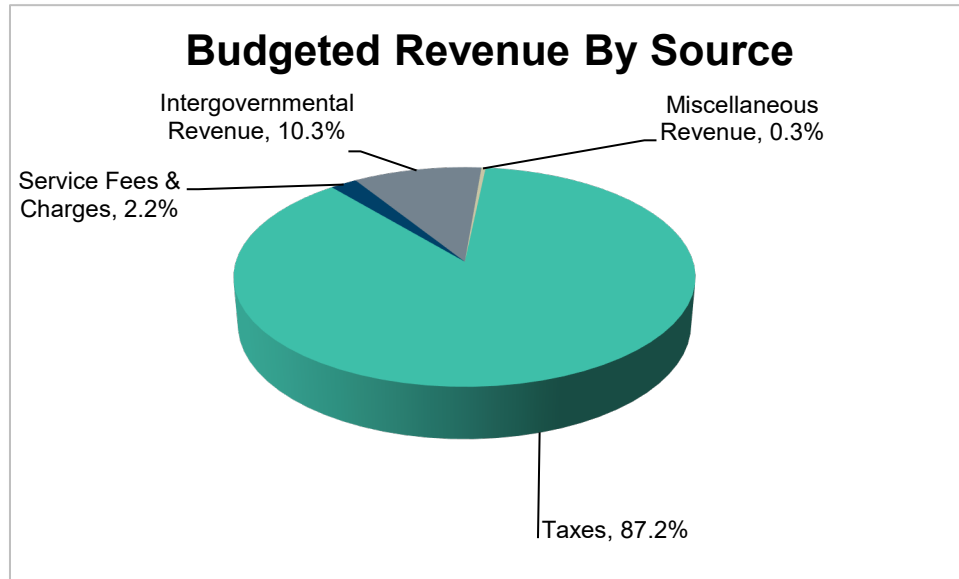
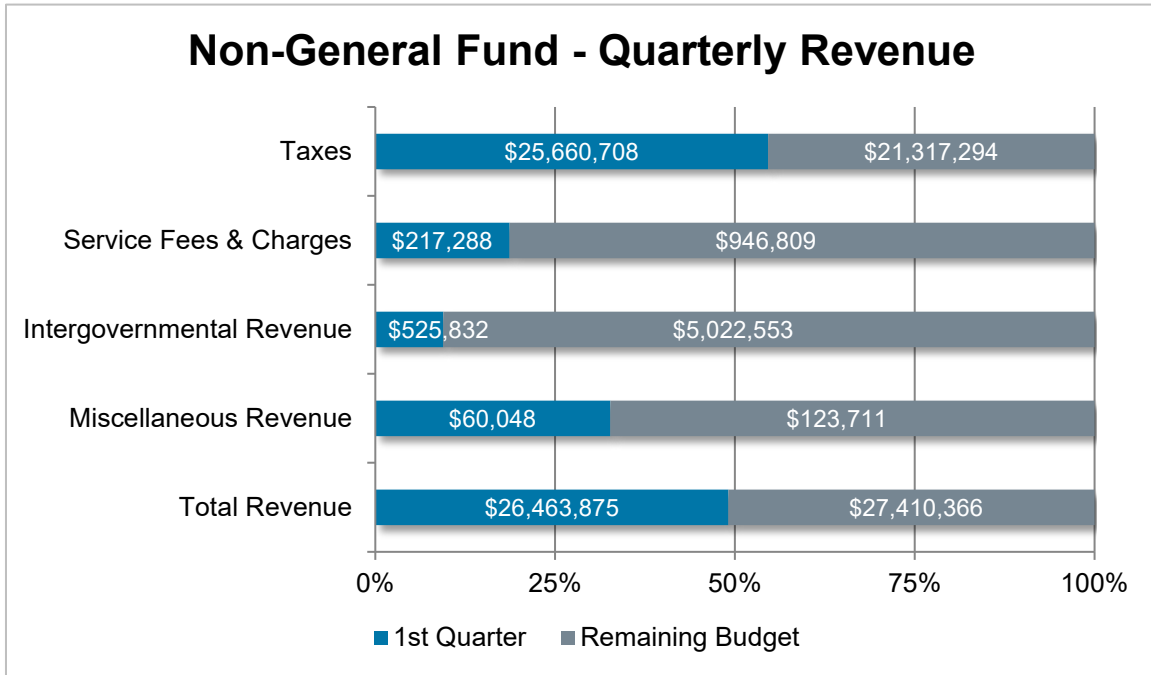


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Office on Aging is estimated to be **\$53,874,242** for 2022.
- 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

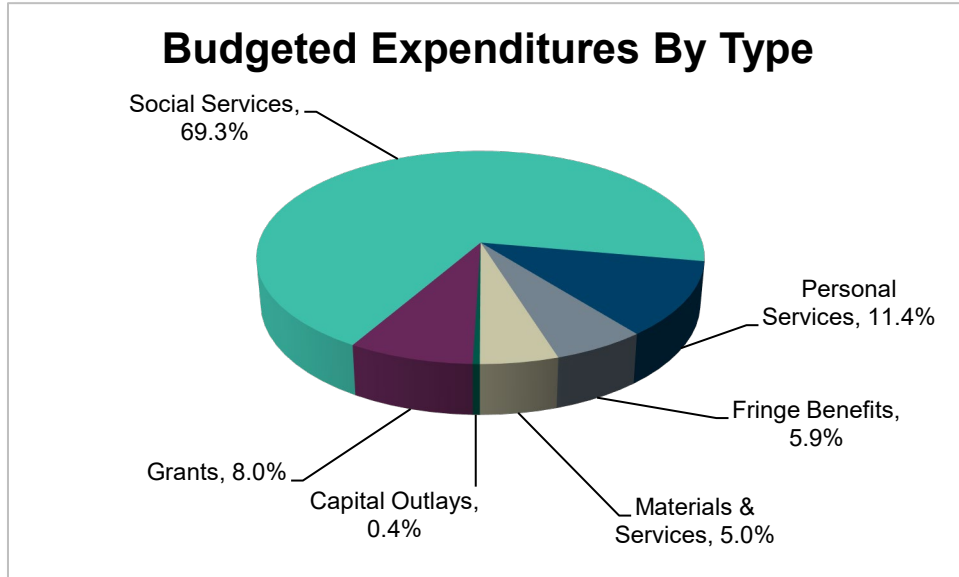


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$25,416,217	\$2,547,580	\$23,636,388	\$866,231	\$25,416,217	\$52,466,416
Current Year	\$26,463,875				\$26,463,875	\$53,874,242

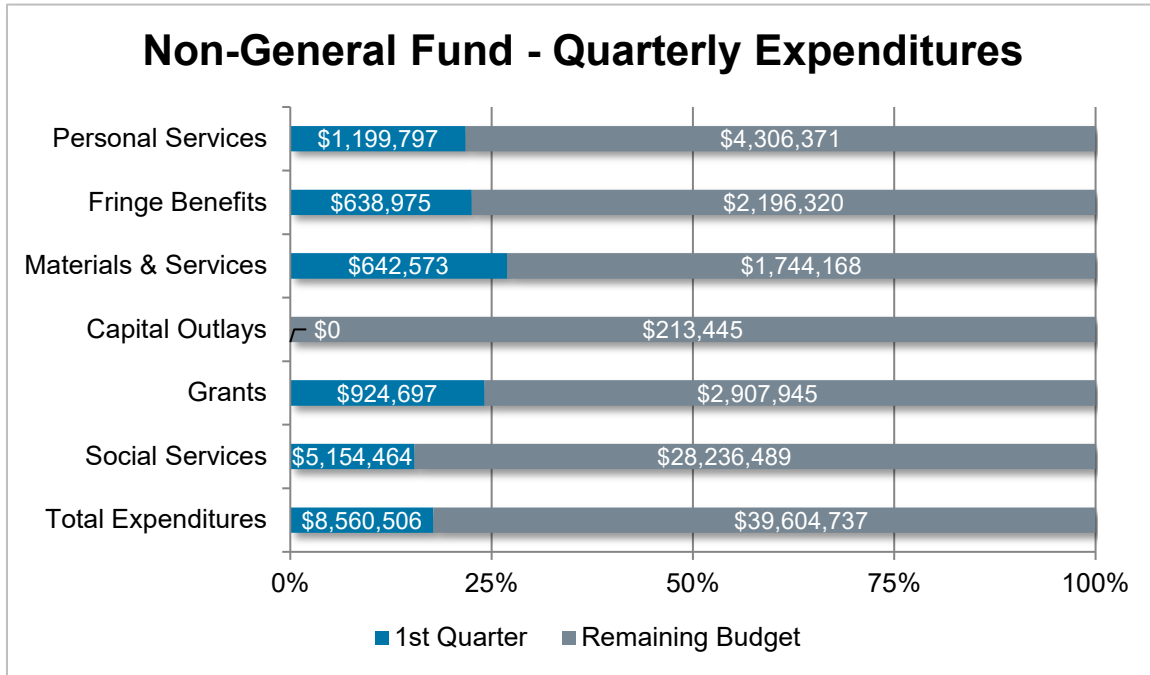
*Current year total represents revised budget.

- First quarter revenue of **\$26,463,875** represents **49.1%** 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, 54.6% has been collected. Collections in the 1st quarter were \$990,900 or 4.0% above the prior year due primarily to an increase in new construction.
- Service Fees & Charges revenue was \$217,288, which represents 18.7% of the budgeted amount. The amount was \$3,029 or 1.4% higher than the prior year. This is under budget because home delivered meals have been provided for free since April 2020, 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 **\$48,165,243** for 2022.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$9,788,672	\$9,809,283	\$10,162,976	\$9,824,561	\$9,788,672	\$39,585,492
Current Year	\$8,560,506				\$8,560,506	\$48,165,243

**Current year total represents revised budget.*

- First quarter expenditures of **\$8,560,506** represent **17.8%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$642,573 during the 1st quarter, which represent 26.9% 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 hardware and software is scheduled for later in the year.
- The Office on Aging expended \$5,154,464 within Social Services during the 1st quarter, which represents 15.4% of the budgeted amount. Of the amount expended, \$4,329,261 or 84.0% was for Board and Care. There were no expenditures for Case Management services purchased from the Central Ohio Area Agency on Aging (COAAA), which are anticipated in the 2nd quarter.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,270,654	\$1,199,797	94.4%
2 nd Quarter	\$1,270,654		
3 rd Quarter	\$1,482,430		
4 th Quarter	\$1,482,430		
Total	\$5,506,168	\$1,199,797	21.8%

- 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 was due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0017-22	\$248,418	Supplemental	Non-Bargaining Increase
Certificate	\$189,421	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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