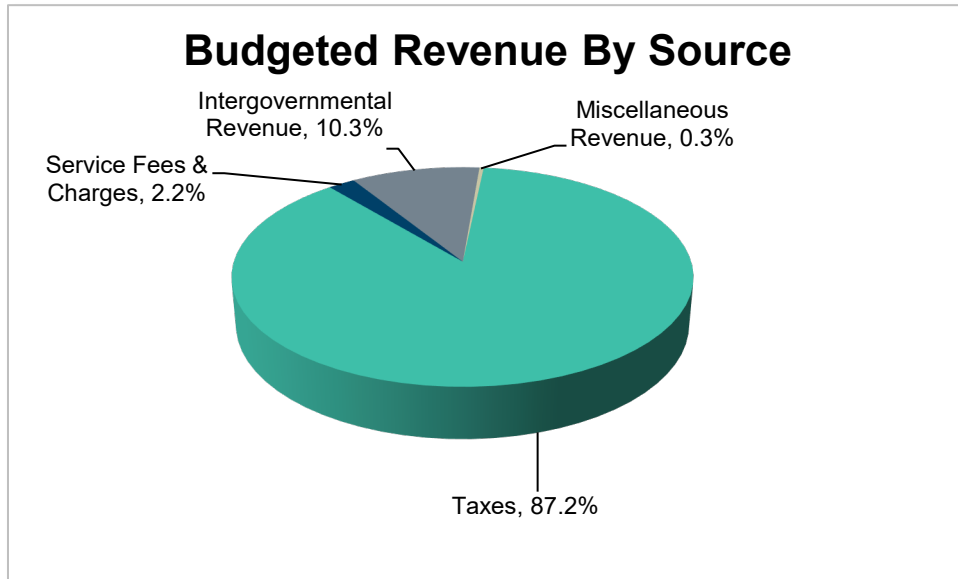
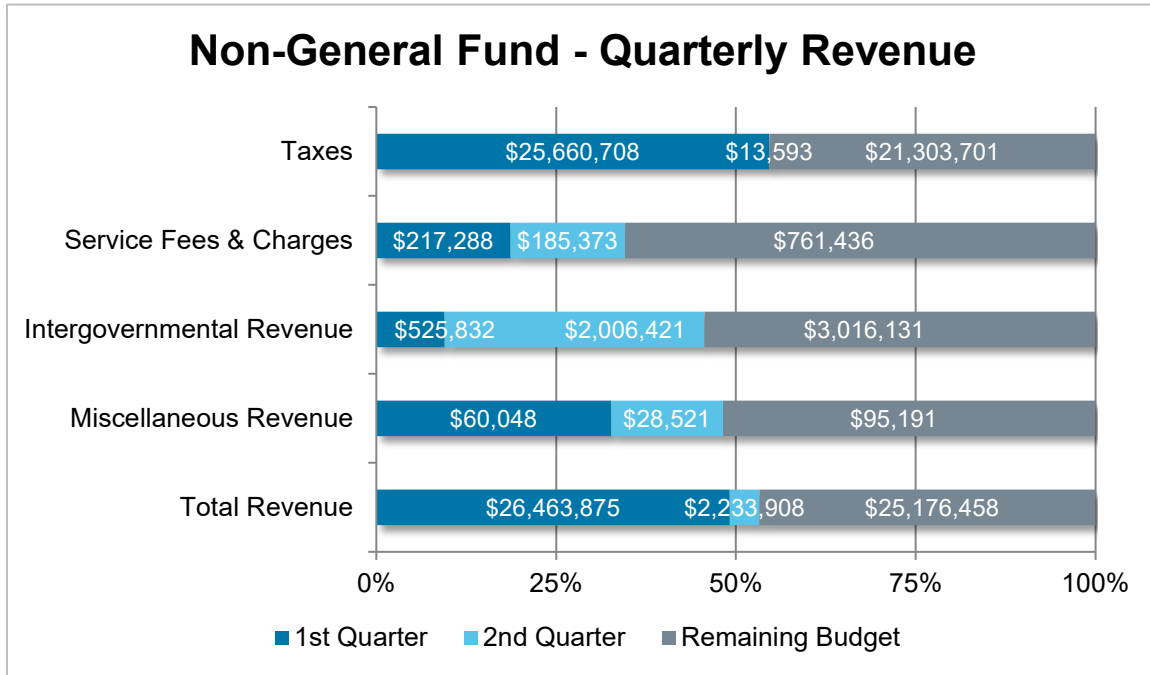


Non-General Fund – Revenue Analysis



- 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

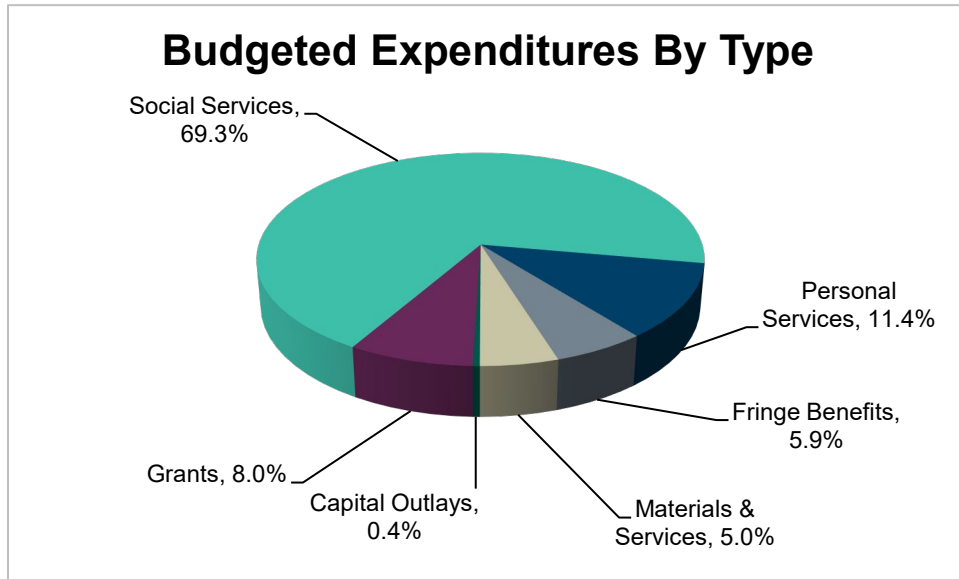


| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|--------------|
| Prior Year | \$25,416,217 | \$2,547,580 | \$23,636,388 | \$866,231 | \$27,963,797 | \$52,466,416 |
| Current Year | \$26,463,875 | \$2,233,908 | | | \$28,697,783 | \$53,874,242 |

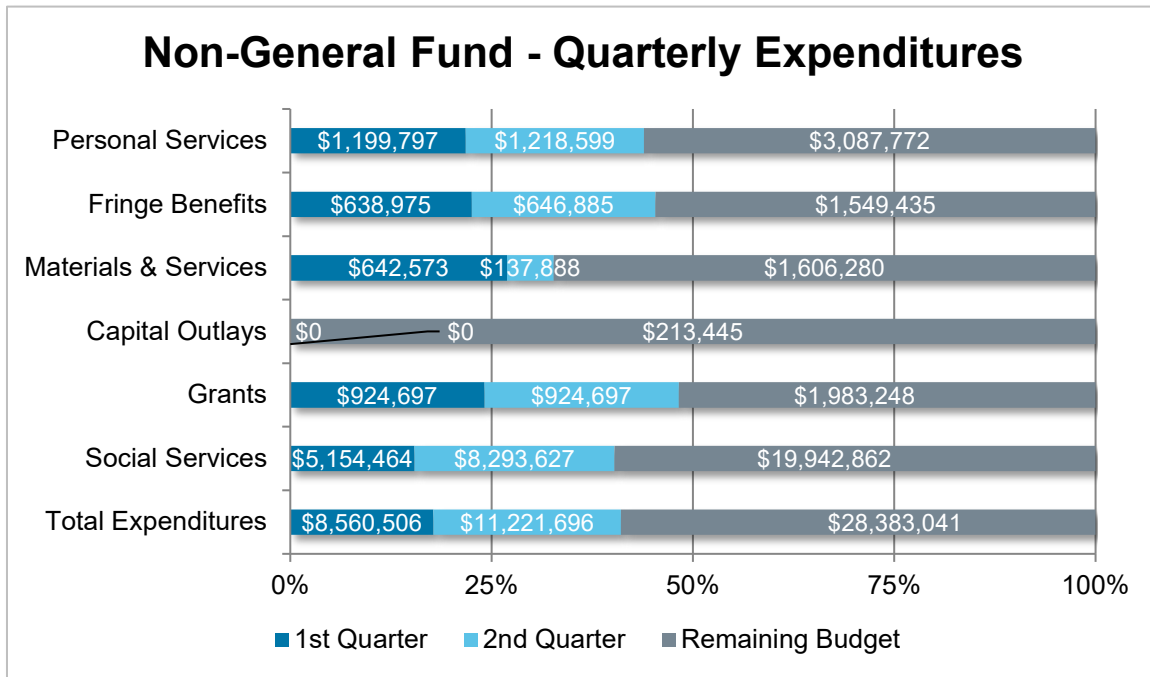
*Current year total represents revised budget.

- Second quarter revenue of **\$2,233,908** represents **4.2%** of the budgeted amount for the year. YTD revenue of **\$28,697,783** represents **53.3%** 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 2nd quarter were \$1.0 million or 4.1% above the prior year due primarily to an increase in new construction.
- Service Fees & Charges revenue was \$402,661 through the end of the 2nd quarter, which represents 34.6% of the budgeted amount. The amount was \$35,469 or 8.1% lower 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 was \$2,532,253 through the end of the 2nd quarter, which represents 45.6% of the budgeted amount. This is under budget because of the timing of the receipt of caregiver grants and funding from Job & 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 **\$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 | \$19,597,955 | \$39,585,492 |
| Current Year | \$8,560,506 | \$11,221,696 | | | \$19,782,202 | \$48,165,243 |

*Current year total represents revised budget.

- Second quarter expenditures of **\$11,221,696** represent **23.3%** of the budgeted amount for the year. YTD expenditures of **\$19,782,202** represent **41.1%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$780,461 through the end of the 2nd quarter, which represent 32.7% of the budgeted amount. While the amount appears to be under budget, expenditures are consistent with the prior year and are expected to more closely align with the budget by the end of the year.
- There were no expenditures within Capital Outlays during the 2nd quarter. The purchase of IT hardware and software is scheduled for later in the year.
- The Office on Aging expended \$8,293,627 within Social Services during the 2nd quarter, which represents 24.8% of the budgeted amount. Of the amount expended, \$4,696,093 or 56.6% was for Board and Care and \$2,602,406 or 31.4% 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 | \$1,270,654 | \$1,199,797 | 94.4% |
| 2 nd Quarter | \$1,270,654 | \$1,218,599 | 95.9% |
| 3 rd Quarter | \$1,482,430 | | |
| 4 th Quarter | \$1,482,430 | | |
| Total | \$5,506,168 | \$2,418,396 | 43.9% |

- 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 is 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.