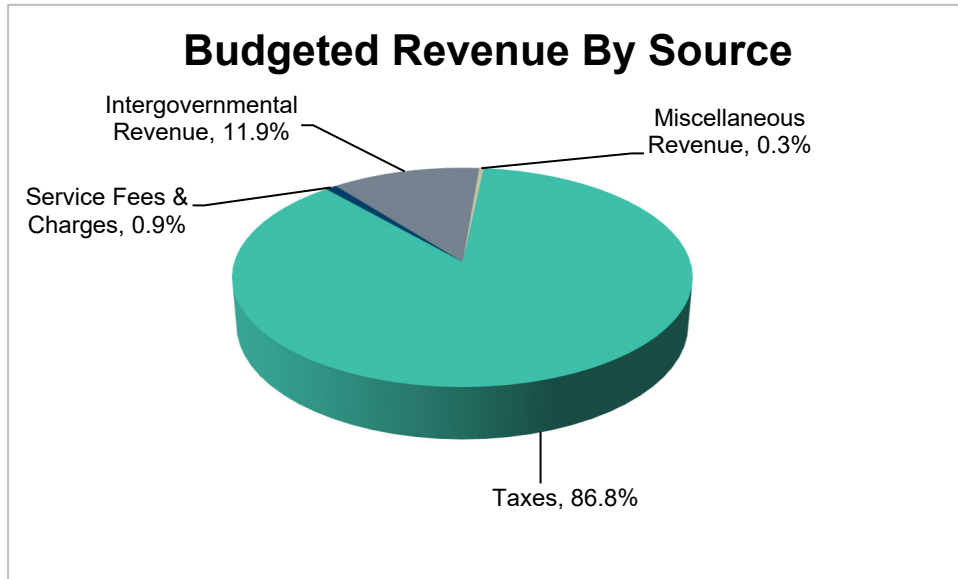
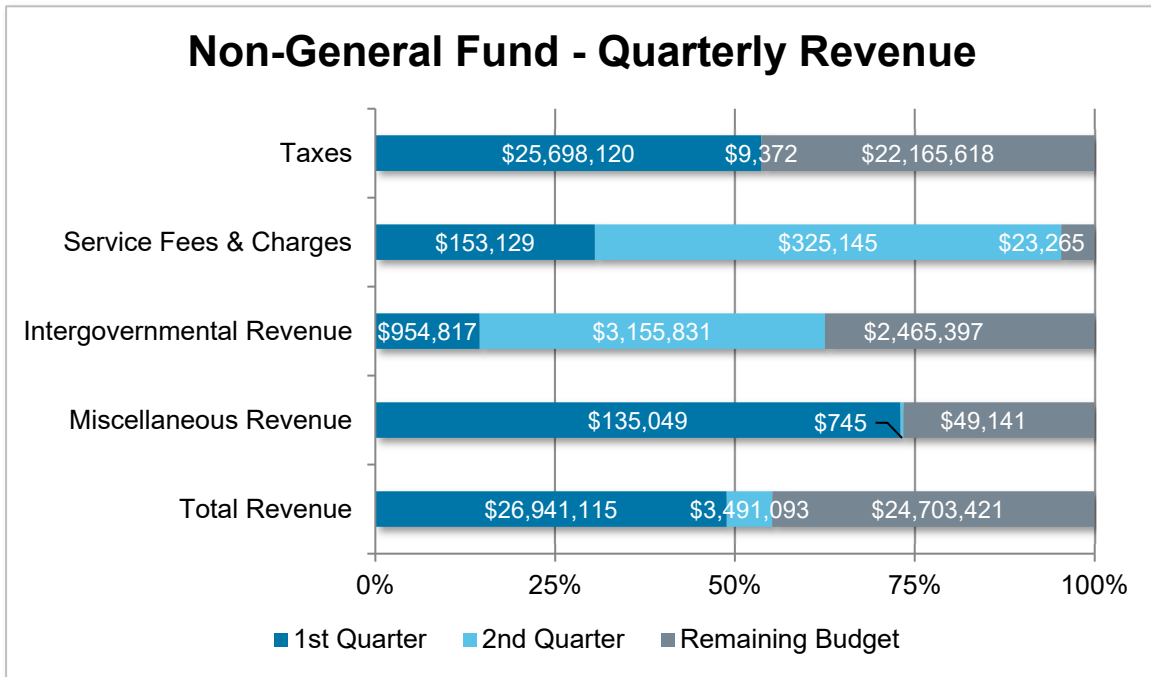


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Office on Aging is estimated to be **\$55,135,630** for 2024.
- 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 (FCDJFS) 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	\$26,708,524	\$2,390,688	\$22,873,781	\$6,202,793	\$29,099,212	\$58,175,786
Current Year	\$26,941,115	\$3,491,093			\$30,432,209	\$55,135,630

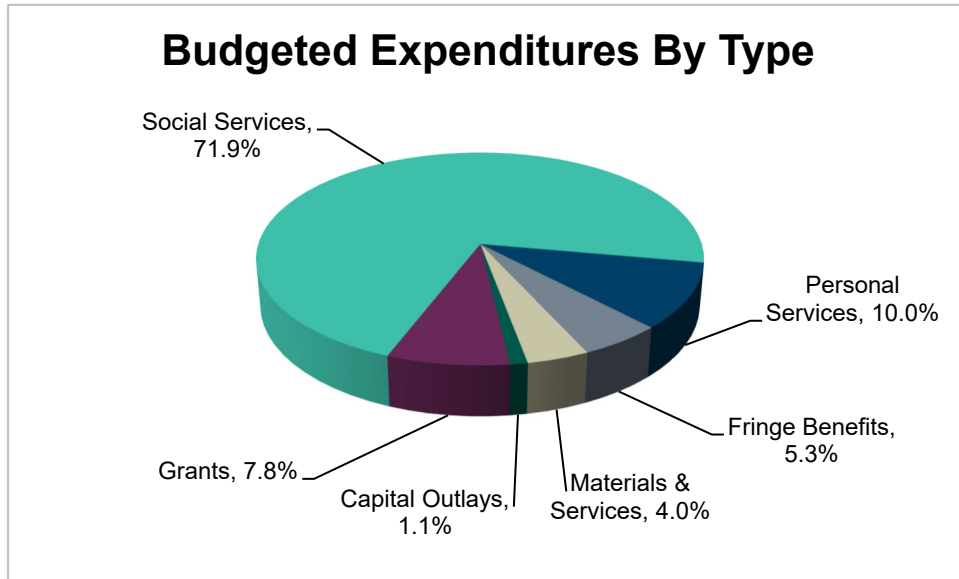
*Current year total represents revised budget.

- YTD revenue of **\$30,432,209** represents **55.2%** of the budgeted amount for the year. The change from the prior year is primarily due to an increase in revenue from FCDJFS for Adult Protective Services (APS).

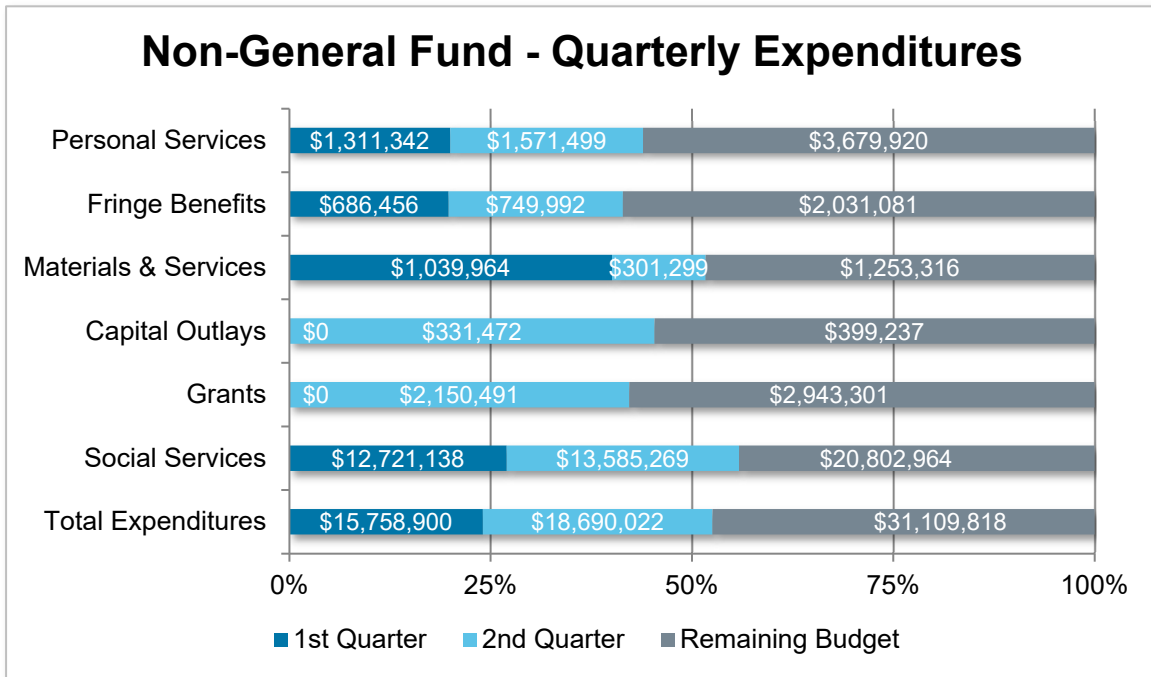
Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Real Estate Tax	Taxes	\$25,563,175	94.9%
FCDJFS Payments - APS	Intergovernmental Revenue	\$2,220,999	7.3%
State Reimburse – Real Estate	Intergovernmental Revenue	\$1,673,856	5.5%
Client Co-Pay	Service Fees & Charges	\$310,603	1.0%
State Grants	Intergovernmental Revenue	\$215,793	0.7%

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Office on Aging are estimated to be **\$65,558,740** for 2024.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$11,733,763	\$13,554,549	\$14,581,193	\$13,929,860	\$25,288,312	\$53,799,365
Current Year	\$15,758,900	\$18,690,022			\$34,448,922	\$65,558,740

*Current year total represents revised budget.

- YTD expenditures of **\$34,448,922** represent **52.6%** of the budgeted amount for the year. The change from the prior year is primarily due to an increase in the number of home delivered meals, which are currently being provided free of charge.

Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Board & Care	Social Services	\$20,730,495	60.2%
Case Management	Social Services	\$2,745,833	8.0%
Incontinency Products	Social Services	\$1,960,879	5.7%
Home Repairs	Social Services	\$975,900	2.8%
Auditor & Treasurer Fees	Materials & Services	\$652,940	1.9%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,514,483	\$1,311,342	86.6%
2 nd Quarter	\$1,766,897	\$1,571,499	88.9%
3 rd Quarter	\$1,514,483		
4 th Quarter	\$1,766,897		
Total	\$6,562,760	\$2,882,840	43.9%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance is due to higher than anticipated vacancies during the first half of the year.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$2,815,608	97.7%
Termination Payouts	\$63,354	2.2%
Overtime	\$1,030	0.0%
Other Personal Services	\$2,847	0.1%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$281,596	Supplemental	Non-Bargaining Increase
0063-24	\$188,704	Supplemental	Carryover of Prior Year Expenditures
0063-24	(\$533,532)	Revenue Adjustment	Revised Property Tax Estimate
0285-24	\$520,850	Supplemental	Adult Guardianship Services
0467-24	\$906,135	Supplemental	Healthy Aging Grant