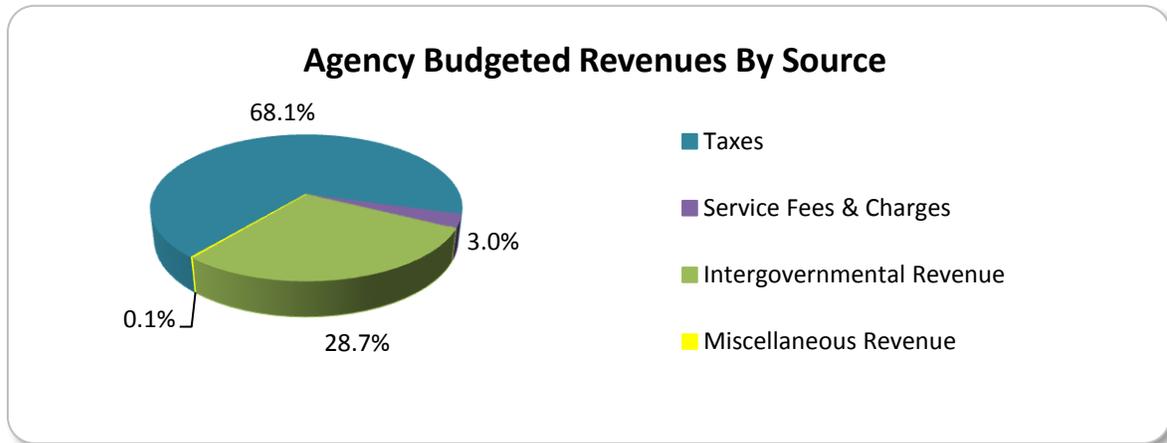
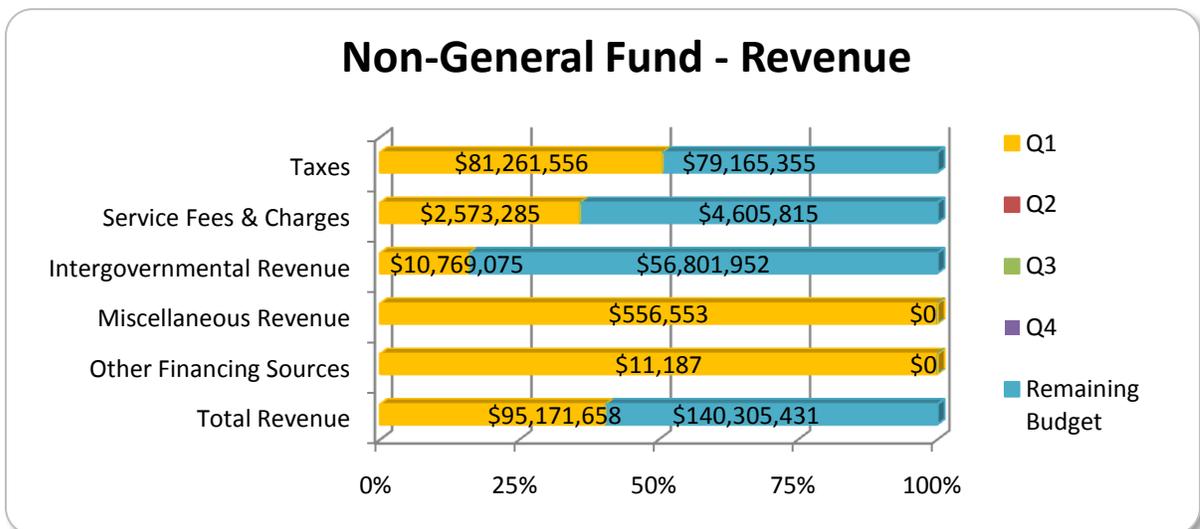


Non-General Fund Analysis



- The main sources of non-general fund revenue for the Franklin County Board of Developmental Disabilities (FCBDD) are in four major categories: Levy/local tax revenues (through the two 3.5 mill levies); State revenues from Ohio Department of Developmental Disabilities (ODDD) and Ohio Department of Education (ODE); Medicaid Waiver funding from Intermediate Care Facilities for the Mentally Retarded (ICFMRs) for active treatment services provided; and federal reimbursements related to costs incurred for administering waivers and supported employment programs.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$90,225,138	\$31,790,959	\$101,847,780	\$26,863,665	\$223,863,877	\$250,727,542
Current Year Actuals	\$95,171,658				\$95,171,658	\$235,477,089

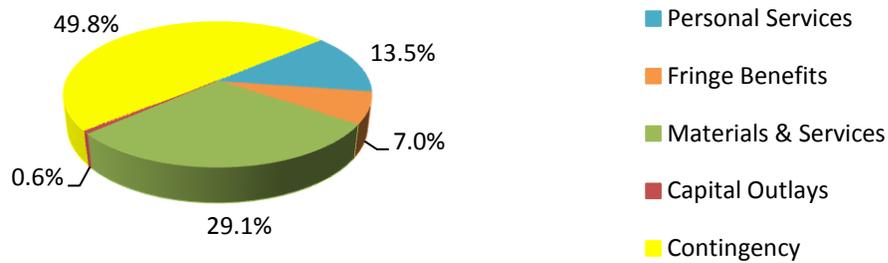
* Current year total represents revised budget.

- First quarter revenues of **\$95,171,658** represent 40.4% of the budgeted amount for the year.
- Tax revenues are received twice a year, March and July. As of 1st quarter, 52.72% has been collected for Real Estate Taxes and House Trailer Taxes.

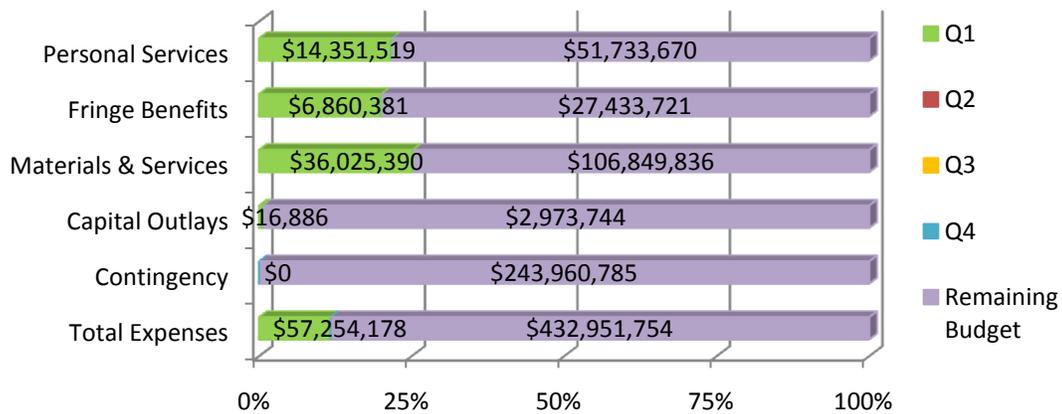
- Service Fees & Charges were collected sooner than anticipated in the 1st quarter.
- Intergovernmental Revenue is below 1st quarter projections but will align with budget within 2nd and 3rd quarter. Federal and State Reimbursements are taking longer to collect. Within this category, BDD received American Recovery and Reinvestment Act (ARRA) revenue in the amount of \$573,255 in the 1st quarter.
- Miscellaneous Revenue was collected at 185.49% due to a one-time overpayment from prior year refunds for enhanced federal medical assistance from Medicaid services.
- Other Financing Services collected \$11,187 due to the one-time sale of fixed assets.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$53,831,211	\$48,610,897	\$57,162,549	\$54,907,943	\$53,831,211	\$214,512,600
Current Year Actuals	\$57,254,178				\$57,254,178	\$490,205,932

* Current year total represents revised budget.

- First quarter expenditures of **\$57,254,178** represent **11.7%** of the budgeted amount for the year or **22.7%** of the total budget less contingency.
- Expenditures in all categories, excluding Capital Outlays and Contingency, will align with the budget in the 3rd and 4th quarters.
- Within the Materials and Services category, BDD has spent \$3,074,475 in ARRA reimbursement support to help with Board and Care expenses in 1st quarter.

- Capital Outlays is less than budget due to some delays in building remodeling and improvements. Also, most of the projects are earmarked for the 2nd and 3rd quarters.
- The 2011 Contingency budget is \$243,960,785. This amount represents reserves that will be used in later years of the levy upon board approval.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$15,250,428	\$14,351,519	94.1%
2nd Quarter	\$15,250,428		
3rd Quarter	\$17,792,166		
4th Quarter	\$17,792,166		
Total	\$66,085,189	\$14,351,519	21.7%

- There were six pay periods in the 1st quarter of 2011. FCBDD's Personal Services are on target with the budgeted amount for the 1st quarter.

Budget Corrective Items

Approved

- A revenue estimate increase of \$5,461,238.28 was certified by the Budget Commission in the 1st quarter to reflect changes in the estimate for the property tax collections in the BDD Fund (Fund 2022).

Pending

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

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- OMB is currently working with FCBDD and County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the tangible personal property tax (TPPT) reimbursement. As of 4/19/11, the Ohio Department of Taxation anticipates a \$3,921,619 reduction from 2010 (\$15,113,306) to 2011 (\$11,191,687). FCBDD's 2011 budget currently reflects a conservative estimate of \$9,827,138. As more information becomes available, it will be included in the next quarterly report.
- OMB is also working with FCBDD and County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the Senate Bill 3 (Public Utility Deregulation) reimbursement. As of 4/19/11, the Ohio Department of Taxation anticipates a \$603,520 reduction from 2010 (\$1,207,041) to 2011 (\$603,521). For 2011, this is a reduction of \$603,520 compared to FCBDD's 2011 budget estimate of \$1,207,041. As more information becomes available, it will be included in the next quarterly report.
- The Human Service Levy Review Committee, at the request of the President of the Board of Commissioners, is currently reviewing a proposed Replacement Levy for FCBDD to seek levy approval in the general election of November 8, 2011.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.



OMB Quarterly Report

1st Quarter 2011 - FCBDD