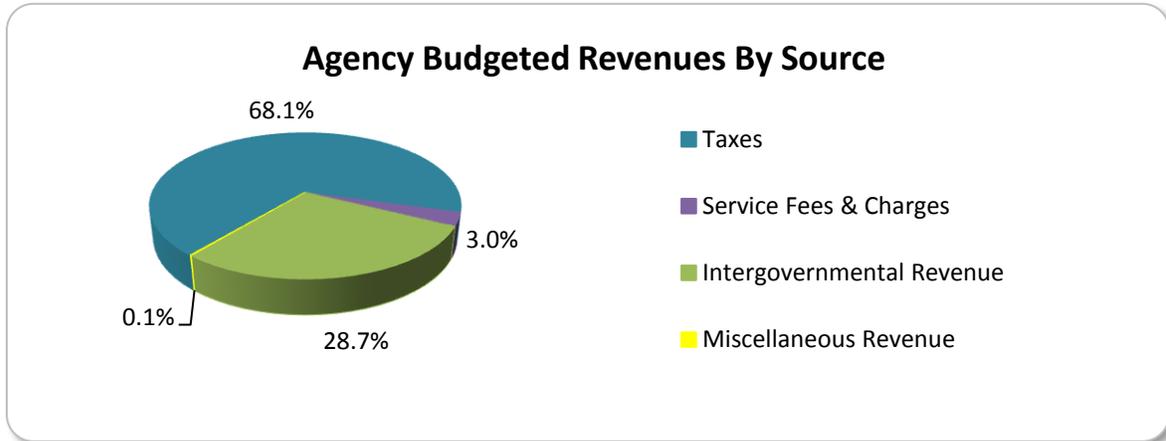
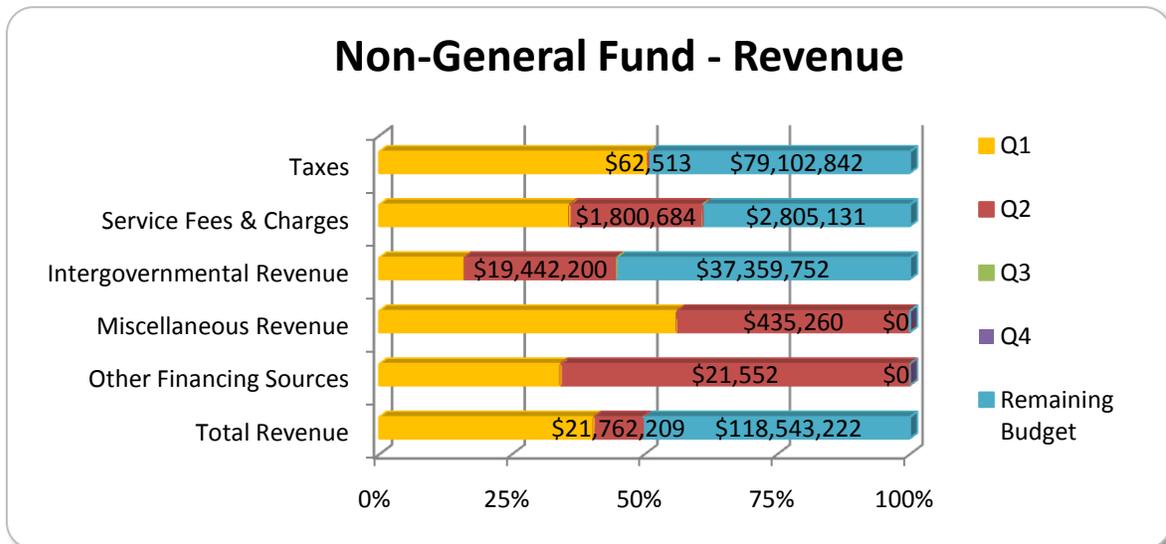


## Non-General Fund Analysis



- 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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$90,225,138	\$31,790,959	\$101,847,780	\$26,863,665	\$122,016,097	\$250,727,542
Current Year Actuals	\$95,171,658	\$21,762,209			\$116,933,867	\$235,477,089

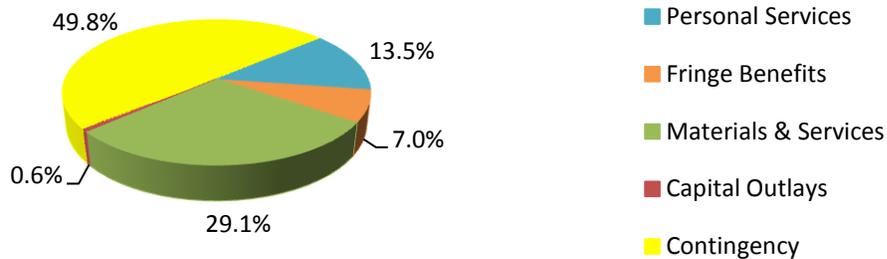
\* Current year total represents revised budget.

- Second quarter revenues of \$21,762,209 represent 9.2% of the budgeted amount for the year. YTD revenues of \$116,933,867 represent 49.7% of the budgeted amount for the year.

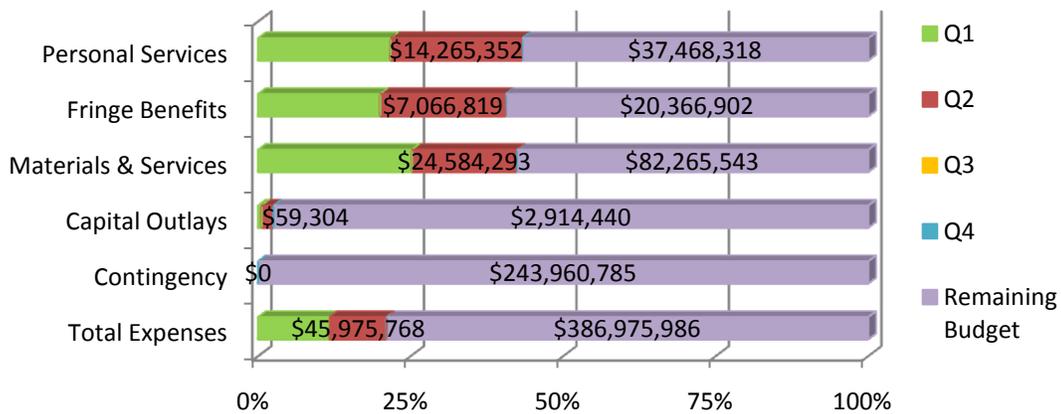
- Tax revenues are received twice a year, March and August. As of 1<sup>st</sup> quarter, 52.72% has been collected for Real Estate Taxes and House Trailer Taxes. \$62,513 was collected for Personal Property Tax in the 2<sup>nd</sup> quarter.
- Intergovernmental Revenue is currently below projections but will align with budget in the 3<sup>rd</sup> quarter due to a delay in Federal and State Reimbursements. Within this category, BDD received American Recovery and Reinvestment Act (ARRA) revenue in the amount of \$573,255 in the 1<sup>st</sup> quarter and \$320,333.51 in 2<sup>nd</sup> quarter. Also within the Intergovernmental Revenue, FCBDD is expected to see a decline of \$603,520 due to changes in the Public Utility Deregulation reimbursement that were included in the FY 2012-2013 State Budget.
- Miscellaneous Revenue was higher than anticipated due to one-time overpayments from prior year refunds for enhanced federal medical assistance from Medicaid services that occurred in both the 1<sup>st</sup> and 2<sup>nd</sup> quarters.
- Other Financing Sources reflect \$11,187 in 1<sup>st</sup> quarter and \$21,551 in 2<sup>nd</sup> quarter due to the sale of fixed assets (old parts and dated equipment).
- BDD's Tangible Personal Property Tax (TPPT) estimate for the 2011 budget was below the Taxation estimate and, therefore, the FY 2012-2013 State Budget will have no additional budgetary impact on revenue.

## Non-General Fund Analysis

### Agency Budgeted Expenses By Type



### Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$53,831,211	\$48,610,897	\$57,162,549	\$54,907,943	\$102,442,108	\$214,512,600
Current Year Actuals	\$57,254,178	\$45,975,768			\$103,229,946	\$490,205,932

\* Current year total represents revised budget.

- Second quarter expenditures of **\$45,975,768** represent **9.4%** of the budgeted amount for the year or **18.7%** of the total budget less contingency. YTD expenditures of **\$103,229,946** represent **21.1%** of the budgeted amount for the year or **41.9%** of the total budget less contingency.
- Within the Materials and Services category, BDD has spent \$3,074,475 in the 1<sup>st</sup> quarter in ARRA reimbursement support to help with Board and Care expenses and \$535,078 in the 2<sup>nd</sup> quarter.
- Capital Outlays is less than budget due to some delays in building remodeling and improvements. These projects are earmarked for the 3<sup>rd</sup> and 4<sup>th</sup> quarters.



# OMB Quarterly Report

## 2<sup>nd</sup> Quarter 2011 - FCBDD

- 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	\$14,265,352	93.5%
3rd Quarter	\$17,792,166		
4th Quarter	\$17,792,166		
<b>Total</b>	<b>\$66,085,189</b>	<b>\$28,616,871</b>	<b>43.3%</b>

- The twelve pay periods through the 2<sup>nd</sup> quarter represent 46.2% of 2011 pay periods. Therefore, FCBDD's Personal Services are within budget as of the 2<sup>nd</sup> quarter.

### Budget Corrective Items

#### Approved

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

#### Pending

- A resolution declaring it necessary to levy a tax in excess of the ten mill limitation at a rate not exceeding 3.5 mills and requesting the Auditor to certify the total current tax valuation of the County and the dollar amount of revenue generated by the tax levy has been submitted for approval during the 3<sup>rd</sup> quarter.
- A resolution declaring it necessary to levy a tax in excess of the ten mill limitation at a rate not exceeding 3.5 mills to provide the necessary requirements of the Franklin County Board of Developmental Disabilities, for the purpose of serving children and adults who have mental retardation and/or developmental disabilities by providing community programs and services pursuant to Chapter 5126 of the Ohio Revised Code, has been submitted for approval during the 3<sup>rd</sup> quarter.
- OMB is currently working with FCBDD and County Administration regarding any potential impacts of the FY 2012-2013 State Budget and the accelerated phase-out of the tangible personal property tax (TPPT) reimbursement. Current estimates from the Ohio Department of Taxation reflect 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, therefore, based on current estimates, budgeted revenues do not need adjusted for 2011.
- OMB is also working with FCBDD and County Administration regarding any potential impacts of the FY 2012-2013 State Budget and the accelerated phase-out of the Senate Bill 3 (Public Utility Deregulation) reimbursement. Current estimates from the Ohio Department of Taxation reflects 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.

#### Not Recommended

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

### Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.