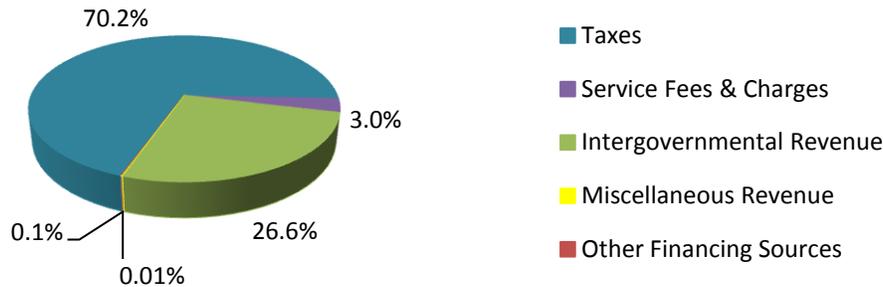


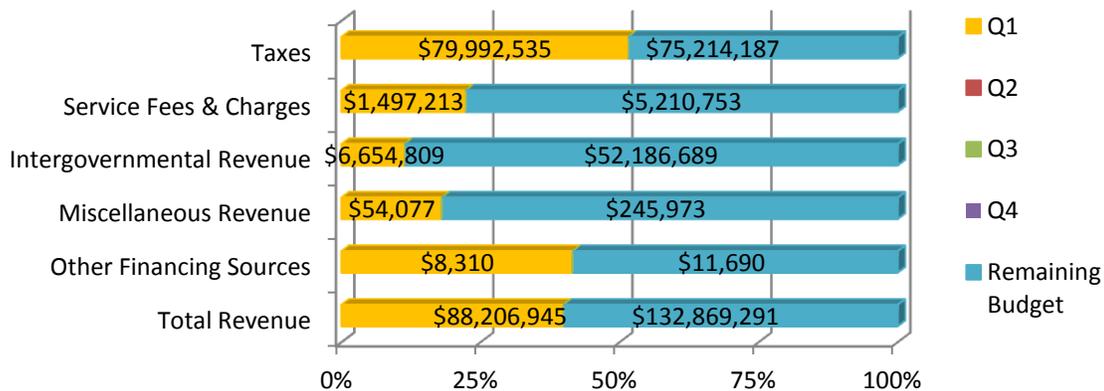
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- 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.

Non-General Fund - Revenue



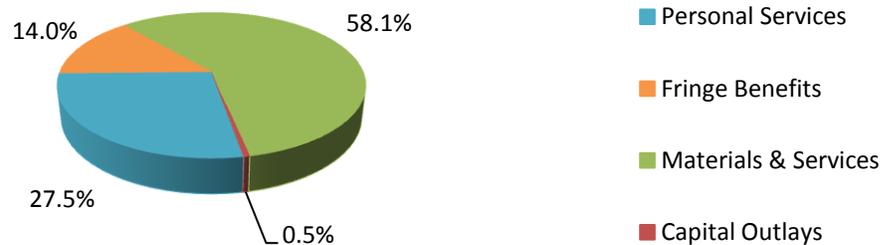
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$95,171,658	\$21,762,209	\$91,665,530	\$19,506,387	\$95,171,658	\$228,105,784
Current Year Actuals	\$88,206,945				\$88,206,945	\$221,076,236

* Current year total represents revised budget.

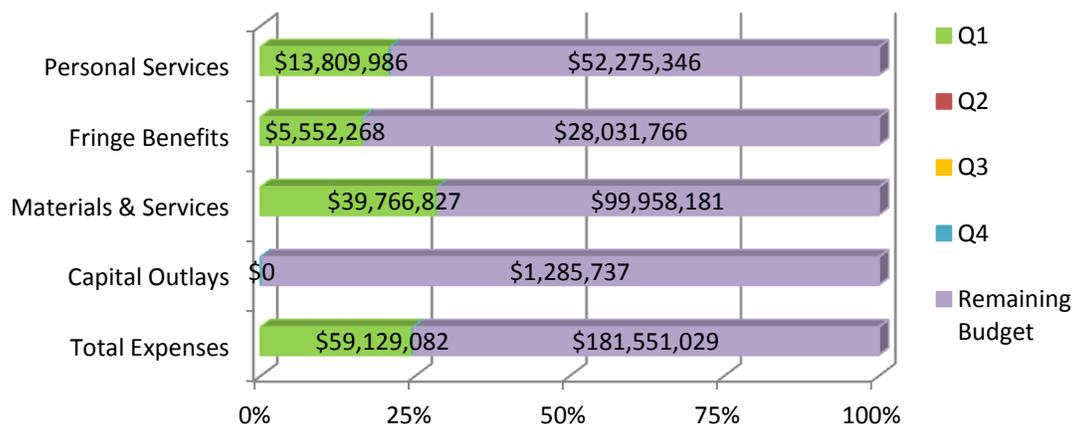
- First quarter revenues of **\$88,206,945** represent **39.9%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 51.5% has been collected. In 2011, 52.7% was collected in the 1st quarter.
- Intergovernmental Revenue is below 1st quarter projections but is projected to align with budget during the 2nd and 3rd quarters since Federal and State Reimbursements are taking longer to collect.
- Other Financing Services collected \$8,310 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	\$57,254,178	\$45,975,768	\$59,932,208	\$56,264,557	\$57,254,178	\$219,426,711
Current Year Actuals	\$59,129,082				\$59,129,082	\$240,680,111

* Current year total represents revised budget.

- First quarter expenditures of **\$59,129,082** represent **24.6%** of the budgeted amount for the year or 22.7% of the total budget less contingency.
- FCBDD expended \$39,766,827 within Materials & Services during the 1st quarter, which represents 28.5% of the 2012 budgeted amount. Of the amount expended during the 1st quarter, \$18,835,536 or 46.6% was for Board and Care and \$14,145,408 or 35.6% was for Social Services. A number of items impact the total expended to date being over 25.0%, including one-time and seasonal expenses, such as fuel to heat a school facility in the winter months. Also, the provider contracts budgeted in Social Services is paid based on deliverables and not an equal distribution across quarters.
- There have been no expenditures in Capital Outlays since most of the expenses are planned in the 2nd and 3rd quarters.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$15,250,461	\$13,809,986	90.6%
2nd Quarter	\$17,792,205		
3rd Quarter	\$15,250,461		
4th Quarter	\$17,792,205		
Total	\$66,085,332	\$13,809,986	20.9%

- There were six pay periods in the 1st quarter of 2012, which would equate to 23.1% of the total budget. Based on the expenditures from the 1st quarter, Personal Services for FCBDD are on target with the budgeted amount.

Budget Corrective Items

Approved

- A revenue estimate decrease of \$4,578,223 was certified by the Budget Commission in the 1st quarter to reflect lower property tax collections in the BDD Fund (Fund 2022) as a result of the decrease in property values.

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

- In addition to the decreased property values throughout Franklin County, FCBDD has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement and Public Utility Deregulation revenues. As a result of these reductions, 2012 budgeted revenue is 2.4% less than 2011 actual revenue in the BDD Fund (Fund 2022).
- Based on this analysis, there are no recommendations for budget saving or organizational performance at this time.