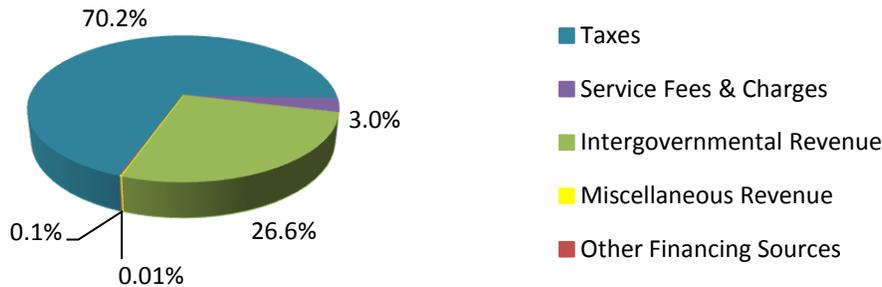


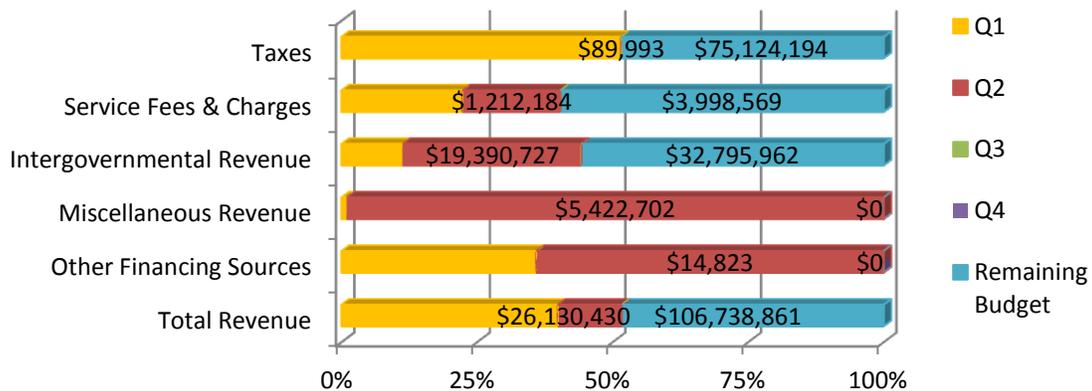
## Non-General Fund Analysis

### 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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$95,171,658	\$21,762,209	\$91,665,530	\$19,506,387	\$116,933,867	\$228,105,784
Current Year Actuals	\$88,206,945	\$26,130,430			\$114,337,375	\$221,076,236

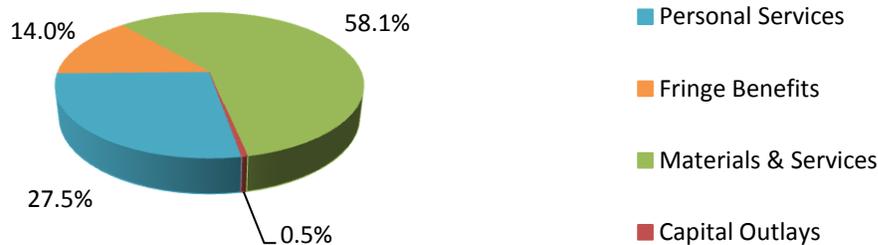
\* Current year total represents revised budget.

- Second quarter revenues of **\$26,130,430** represent **11.8%** of the budgeted amount for the year. YTD revenues of **\$114,337,375** represent **51.7%** 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 1<sup>st</sup> quarter, 51.5% had been collected. House Trailer Tax, in the amount of \$46,503, and Personal Property Tax, in the amount of \$43,491, were collected in the 2<sup>nd</sup> quarter.

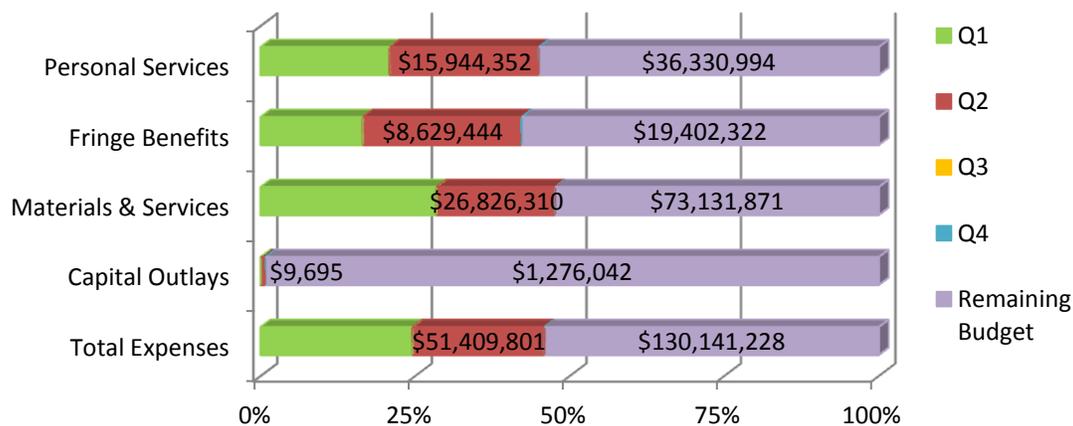
- Service Fees & Charges collected through the 2<sup>nd</sup> quarter are below 50% of the budgeted amount since these revenues are received predominately in the 3<sup>rd</sup> quarter.
- Intergovernmental Revenue is currently below projections but is expected to align with budget in the 3<sup>rd</sup> quarter due to a delay in Federal and State Reimbursements.
- Miscellaneous Revenue was higher than anticipated due to one-time waiver reconciliation of prior year refunds of enhanced federal medical assistance from Medicaid services in the amount of \$5,275,440 in the 2<sup>nd</sup> quarter.
- Other Financing Services collected \$8,310 in the 1<sup>st</sup> quarter and \$14,823 in the 2<sup>nd</sup> quarter due to the one-time sale of fixed assets.

## 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	\$57,254,178	\$45,975,768	\$59,932,208	\$56,264,557	\$103,229,946	\$219,426,711
Current Year Actuals	\$59,129,082	\$51,409,801			\$110,538,883	\$240,680,111

\* Current year total represents revised budget.

- Second quarter expenditures of **\$51,409,801** represent **21.4%** of the budgeted amount for the year. YTD expenditures of **\$110,538,883** represent **45.9%** of the budgeted amount for the year.
- FCBDD expended \$26,826,310 within Materials & Services during the 2nd quarter, which represents 19.2% of the 2012 budgeted amount. Of the amount expended during the 2nd quarter, \$18,622,997 or 69.4% was for Board and Care and \$3,697,939 or 13.8% was for Social Services. YTD Materials & Services expenditures of \$66,593,137 represent 47.7% of the budgeted amount for 2012.
- Capital Outlays are less than budgeted due to the one-time purchase of replacement buses and vans. Of the \$1,276,042 within the remaining budget, \$1,160,000 or 90.9% is related to the purchase of these vehicles.

## 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	\$15,944,352	89.6%
3rd Quarter	\$15,250,461		
4th Quarter	\$17,792,205		
<b>Total</b>	<b>\$66,085,332</b>	<b>\$29,754,338</b>	<b>45.0%</b>

- There were thirteen pay periods as of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budget. Personal Services are below the projections for the 1<sup>st</sup> half of the year due to attrition. Given the uncertainty of revenue sources, FCBDD is taking this approach to control Personal Services costs.

### Budget Corrective Items

#### Approved

- A revenue estimate decrease of \$4,578,223 was certified by the Budget Commission in the 1<sup>st</sup> quarter to reflect lower property tax collections in the FCBDD Fund (Fund 2022) as a result of the decrease in property values.
- In April 2012, the Auditor's Office declared a surplus of \$7,000,000 in the Real Estate Assessment (REA) Fund. The total amount received by FCBDD was \$548,605, which was credited against the \$1,069,170 in first half settlement fees that were paid during the 1<sup>st</sup> quarter.

#### 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 FCBDD Fund (Fund 2022).
- Based on this analysis, there are no recommendations for budget saving or organizational performance at this time.