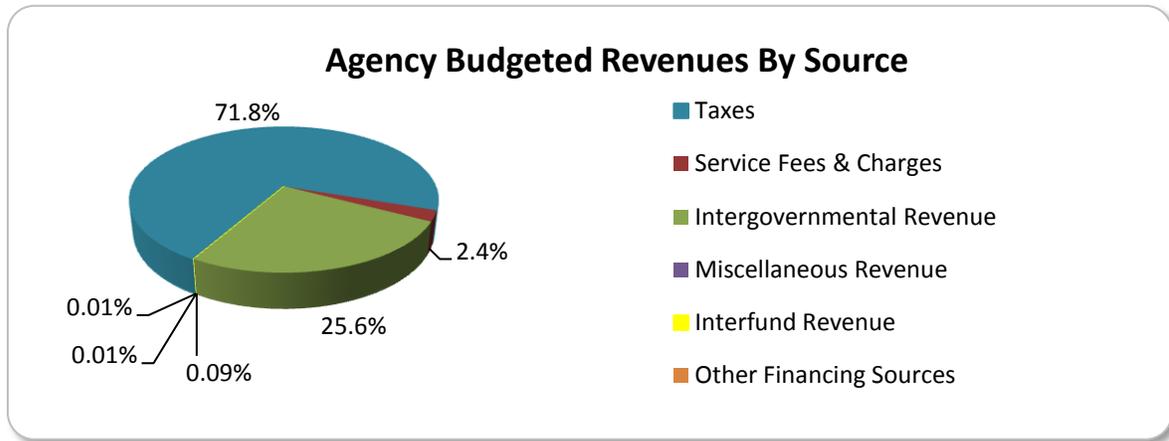
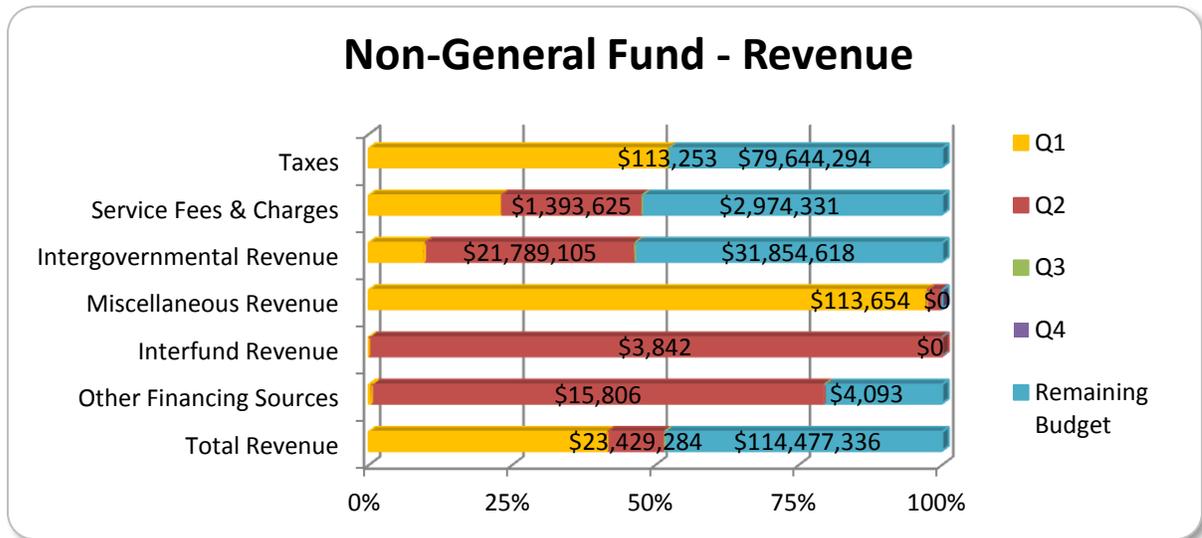


Non-General Fund Analysis



- The main sources of non-general fund revenue for the Franklin County Board of Developmental Disabilities (FCBDD) are in four major categories: Local tax revenues through two 3.5 mill levies, State revenues from the Ohio Department of Developmental Disabilities and the Ohio Department of Education, Medicaid Waiver funding, and federal reimbursements.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$88,206,946	\$26,130,430	\$91,930,195	\$15,419,360	\$114,337,376	\$221,686,931
Current Year Actuals	\$98,434,860	\$23,429,284			\$121,864,144	\$232,180,094

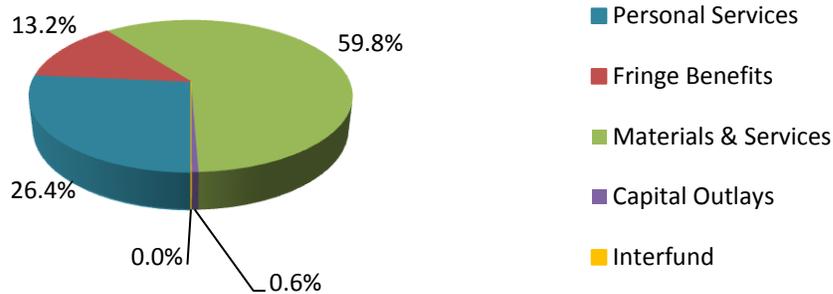
* Current year total represents revised budget.

- Second quarter revenues of **\$23,429,284** represent **10.1%** of the budgeted amount for the year. YTD revenues of **\$121,864,144** represent **52.5%** of the budgeted amount for the year.
- The increase in revenue from 2012 to 2013 is primarily attributed to the passage of a replacement levy of 3.5 mills in November 2011 for a six-year period beginning January 1, 2013.

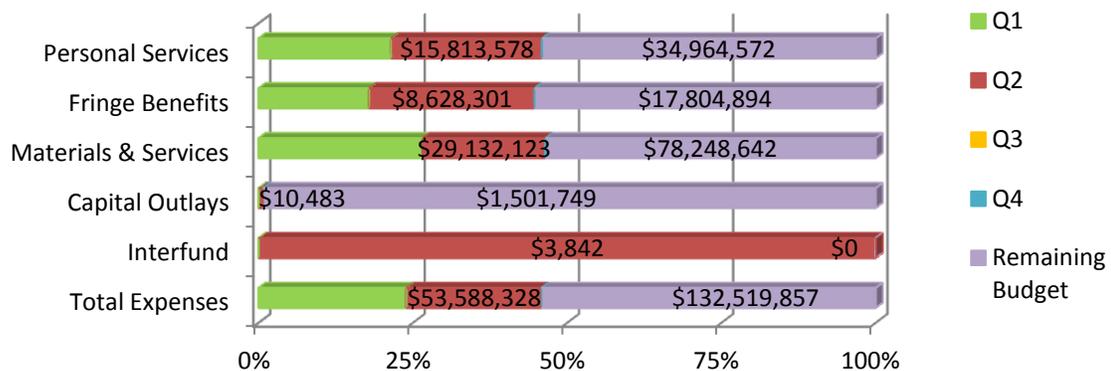
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 52.2% has been collected. House Trailer Tax, in the amount of \$51,132, and Personal Property Tax, in the amount of \$62,121, were collected in the 2nd quarter.
- Miscellaneous Revenue was higher than anticipated due to a one-time waiver match reconciliation of prior year funds for Medicaid services in the amount of \$4,148,286 that occurred in the 1st quarter.
- Interfund Revenue is due to the disbursement of Federal Emergency Management Agency (FEMA) funds for the reimbursement of costs associated with the recovery from Severe Storms and Straight-line Winds in 2012. The reimbursement was deposited into the FEMA Fund (Fund 2128) pursuant to FEMA grant guidelines and transferred to FCBDD's Levy Fund (Fund 2022).
- Other Financing Services includes \$15,806 that was collected in the 2nd quarter due to the 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	\$59,129,083	\$51,409,801	\$54,793,695	\$58,669,004	\$110,538,884	\$224,001,583
Current Year Actuals	\$58,551,081	\$53,588,328			\$112,139,409	\$244,659,266

* Current year total represents revised budget.

- Second quarter expenditures of **\$53,588,328** represent **21.9%** of the budgeted amount for the year. YTD expenditures of **\$112,139,409** represent **45.8%** of the budgeted amount for the year.
- FCBDD expended \$29,132,123 within Materials & Services during the 2nd quarter, which represents 19.9% of the 2013 budgeted amount. Of the amount expended during the 2nd quarter, \$18,806,493 or 64.6% was for Board and Care and \$5,144,355 or 17.7% was for Social Services. YTD Materials & Services expenditures of \$68,005,748 represent 46.5% of the budgeted amount for 2013.
- Capital Outlays are below 50% YTD since most of the expenses are planned in the 3rd quarter.
- Interfund is related to the transfer of FEMA funds for the reimbursement of costs associated with the recovery from Severe Storms and Straight-line Winds in 2012 from FEMA Fund (Fund 2128) to FCBDD's Levy Fund (Fund 2022).

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$14,926,631	\$13,903,918	93.1%
2nd Quarter	\$17,414,403	\$15,813,578	90.8%
3rd Quarter	\$14,926,631		
4th Quarter	\$17,414,403		
Total	\$64,682,069	\$29,717,496	45.9%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget. Based on the expenditures from the 2nd quarter, Personal Services for FCBDD are on target with the budgeted amount.

Budget Corrective Items

Approved

- A revenue increase of \$64,188 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the Board of Developmental Disabilities Fund (Fund 2022).
- Resolution No. 0322-13 authorized non-general fund supplemental appropriations in the amount of \$3,842 and a transfer of funds in the amount of \$3,842 for the distribution grant dollars to FCBDD received from FEMA for the reimbursement of costs associated with the recovery from Severe Storms and Straight-line Winds in 2012.

Pending

- A resolution will be approved during the 3rd quarter (Resolution No. 0522-13 on July 2) authorizing non-general fund supplemental appropriations in the amount of \$534,541 for settlement fees associated with the 2013 real estate collection.

Not Recommended

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

Additional Budget Analysis and Budget Recommendations

- FCBDD has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement. As a result of these reductions, 2013 TPPT reimbursement budgeted revenue is 53.9% less than 2012 actual revenue in the Board of Developmental Disabilities Fund (Fund 2022).
- As enacted in the State of Ohio 2014-2015 Biennial Budget (HB 59), the 2.5% and 10.0% real estate property tax rollbacks may not be applied to reduce the taxes due on new or replacement levies approved at the November 2013 election for tax year 2013, 2014, or any later tax year, or to levies approved at any later election.